

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 – December 2020		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31 December 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 December 2020 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 31 December 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 December 2020 is £1,162K below Budget.
- Costs to include £1.025m relating to Covid (£837k Premises & Equipment & £222k 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 (£221K for period to 31 December 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

- £1.053m of the Covid Grant has been spent to date.
- £1.376m is the current projected spend, which will leave £0.292m remaining.
- Review of ICT Laptop costs has incurred. This will result in an additional £140k being allocated to the Covid grant.
- Further work is being undertaken to review future spend which includes lateral flow testing / payroll cost / future PPE costs.
- There is a contingency fund available for FRA's to bid on for additional funding (due 14th Feb 21).

Capital

- Projected Capital Spend is £4.4m (Budget £8.2m).
- No Capital spend for New Appliances (£1.2m) in 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.

• **Budget**

Papers have been submitted for the Panel workshop meeting on 19th January 2021.
The Final budget paper for the Panel meeting is on 4th February and to be submitted on 18th January 2021.

Summary of Income and Expenditure

This table below shows actual expenditure against budget to 31st December 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	26,004	25,677	(327)	(1%)	34,633	34,859	24,954
On Call Firefighters	4,911	4,741	(170)	(4%)	6,893	6,773	4,819
Control	1,161	1,076	(86)	(8%)	1,368	1,586	1,051
Support Staff	11,144	11,077	(67)	(1%)	14,715	14,674	10,503
Total Employment Costs	43,220	42,571	(649)	(2%)	57,609	57,892	41,328
Support Costs	1,280	1,541	262	17%	2,060	1,409	1,603
Premises & Equipment	8,058	7,896	(162)	(2%)	10,528	11,198	7,837
Other Costs & Services	2,142	2,452	310	13%	3,268	2,971	2,358
Ill health pension costs	1,741	1,744	4	0%	2,276	2,276	1,697
Financing Items	936	949	13	1%	6,365	6,061	973
Total Other Costs	14,155	14,582	427	3%	24,496	23,915	14,469
Gross Expenditure	57,375	57,153	(222)	(0%)	82,106	81,807	55,797
Specific Govt. Grants Income	(6,035)	(4,641)	1,394	30%	(6,188)	(7,606)	(4,745)
Operational income	(1,004)	(1,013)	(9)	(1%)	(1,351)	(992)	(1,175)
Net Expenditure	50,336	51,499	1,162	2%	74,567	73,209	49,877
Funding							
Revenue Support Grant	(6,932)	(6,932)	0	0%	(8,473)	(8,473)	(6,821)
National Non-Domestic Rates	(12,587)	(12,547)	39	0%	(16,519)	(16,519)	(12,801)
Council Tax Collection Account	(361)	(431)	(71)	(16%)	(400)	(400)	(500)
Council Tax	(36,089)	(36,061)	27	0%	(47,851)	(47,851)	(34,899)
Cont'ns to/(from) General Bals	-	221	221	-	294	-	-
Total Funding	(55,968)	(55,752)	217	(0%)	(72,949)	(73,243)	(55,020)
Funding Gap / (Surplus)	(5,632)	(4,253)	1,379	32%	1,618	(34)	(5,142)

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 st December 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	26,004	25,677	(327)	(1%)	34,633	34,859	24,954
On-Call Firefighters	4,911	4,741	(170)	(4%)	6,893	6,773	4,819
Control	1,161	1,076	(86)	(8%)	1,368	1,586	1,051
Support Staff	11,144	11,077	(67)	(1%)	14,715	14,674	10,503
Total Employment Costs	43,220	42,571	(649)	(2%)	57,609	57,892	41,328
Training	390	548	158	29%	730	565	613
Employee Support Costs	605	543	(62)	(11%)	724	497	546
Travel & Subsistence	285	451	166	37%	606	347	444
Support Costs	1,280	1,541	262	17%	2,060	1,409	1,603
Property Maintenance	1,547	1,524	(23)	(1%)	2,032	2,275	1,701
Utilities	484	508	25	5%	678	725	450
Rent & Rates	1,175	1,230	55	5%	1,640	1,633	1,164
Equipment & Supplies	1,604	1,109	(496)	(45%)	1,478	2,070	1,254
Communications	1,056	1,095	39	4%	1,460	1,460	1,122
Information Systems	1,677	1,701	24	1%	2,268	2,318	1,400
Transport	515	729	214	29%	972	717	747
Premises & Equipment	8,058	7,896	(162)	(2%)	10,528	11,198	7,837
Establishment Expenses	468	857	389	45%	1,144	667	749
Risk Protection	411	437	25	6%	582	560	405
Professional Fees & Services	886	841	(44)	(5%)	1,119	1,165	865
Democratic Representation	165	165	-	-	220	220	162
Agency Services	212	152	(60)	(40%)	202	359	178
Other Costs & Services	2,142	2,452	310	13%	3,268	2,971	2,358
Ill Health Pension costs	1,741	1,744	4	0%	2,276	2,276	1,697
Lease & Interest Charges	936	949	13	1%	1,265	1,261	973
Statutory Provision for Capital Financing	-	-	-	-	5,100	4,800	-
Financing Items	936	949	13	1%	6,365	6,061	973
Gross Expenditure	57,375	57,153	(222)	(0%)	82,106	81,807	55,797
Specific Govt. Grants Income	(6,035)	(4,641)	1,394	30%	(6,188)	(7,606)	(4,745)
Other Operational income	(1,004)	(1,013)	(9)	(1%)	(1,351)	(992)	(1,175)
Total Operational income	(7,039)	(5,654)	1,385	24%	(7,539)	(8,598)	(5,920)
Net Expenditure	50,336	51,499	1,162	2%	74,567	73,209	49,877

Essex County Fire and Rescue Service

Cost Centre Report
For December 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	24,375,254	23,402,764	(972,490)	72,896	45,792	(27,104)	(638,804)	(642,753)	(3,949)	23,809,346	22,805,803	(1,003,543)
Station Group Management	2,646,977	2,419,125	(227,852)	118,462	149,490	31,028	684	0	(684)	2,766,124	2,568,615	(197,509)
Service Leadership Team	1,024,670	1,011,903	(12,767)	286,056	360,468	74,412	(6,778)	0	6,778	1,303,948	1,372,371	68,423
Control	1,233,057	1,122,005	(111,052)	465	657	192	371	0	(371)	1,233,893	1,122,662	(111,231)
Operations	995,375	959,920	(35,455)	306,057	336,870	30,813	(67,834)	(33,750)	34,084	1,233,599	1,263,040	29,441
Corporate Comms	291,879	211,176	(80,703)	20,153	49,329	29,176	(7,500)	0	7,500	304,532	260,505	(44,027)
Perf Mgmt & Impr	459,165	502,695	43,530	2,456	2,592	136	486	0	(486)	462,107	505,287	43,180
Prevention	1,115,855	1,752,165	636,310	128,567	353,871	225,304	(117,809)	(190,872)	(73,063)	1,126,614	1,915,164	788,550
Protection	1,596,138	1,870,077	273,939	14,435	34,713	20,278	(6,490)	0	6,490	1,604,083	1,904,790	300,707
Water Services	212,782	193,770	(19,012)	111,403	85,761	(25,642)	(34,253)	(67,500)	(33,247)	289,932	212,031	(77,901)
Emergency Planning & Civil Protection	161,423	272,067	110,644	5,308	2,142	(3,166)	0	0	0	166,731	274,209	107,478
Corp Risk & Bus Cont	65,796	55,962	(9,834)	0	1,125	1,125	0	0	0	65,796	57,087	(8,709)
External Secondments	210,461	216,696	6,235	2,415	4,284	1,869	(145,069)	(69,003)	76,066	67,807	151,977	84,170
Technical Services	244,263	244,723	460	783,371	909,000	125,629	0	0	0	1,027,635	1,153,723	126,088
Health & Safety	295,495	168,105	(127,390)	1,599	5,454	3,855	0	0	0	297,094	173,559	(123,535)
Training	1,670,834	1,706,013	35,179	438,958	674,622	235,664	(9,345)	(45,000)	(35,655)	2,100,446	2,335,635	235,189
Police Collaboration	153,119	154,440	1,321	38,583	144,450	105,867	(30,752)	(107,685)	(76,933)	160,950	191,205	30,255
Workshops Management	314,025	301,122	(12,903)	343,757	520,878	177,121	(35,161)	(22,500)	12,661	622,621	799,500	176,879
Catering	72,936	86,616	13,680	11,495	66,321	54,826	(4,869)	(51,219)	(46,350)	79,563	101,718	22,155
Finance & Pay	621,274	532,540	(88,734)	1,825,125	1,833,840	8,715	(3,993,180)	(3,680,361)	312,819	(1,546,781)	(1,313,981)	232,800
Purchasing & Supply	288,925	304,623	15,698	96,351	256,869	160,518	(811)	0	811	384,465	561,492	177,027
Property Services	587,255	510,937	(76,318)	3,356,460	3,422,925	66,465	(49,717)	(54,000)	(4,283)	3,893,999	3,879,862	(14,137)
Workshop Engineering	943,089	869,045	(74,044)	282,821	371,367	88,546	(121,083)	(61,497)	59,586	1,104,827	1,178,915	74,088
Human Resources	1,242,294	1,215,627	(26,667)	2,428,423	2,137,623	(290,800)	(23,004)	(51,750)	(28,746)	3,647,713	3,301,500	(346,213)
ICT	851,869	753,658	(98,211)	2,338,365	2,479,932	141,567	(557,793)	(576,576)	(18,784)	2,632,442	2,657,014	24,572
Innovation and Change	976,835	1,348,638	371,803	334,981	188,640	(146,341)	(82,369)	0	82,369	1,229,447	1,537,278	307,831
BAU Cost Centres	18,241,414	19,148,670	907,256	13,276,067	14,560,812	1,284,745	(5,329,988)	(5,011,713)	318,275	26,187,493	28,697,769	2,510,276
COVID19	218,892	0	(218,892)	755,726	0	(755,726)	(1,070,246)	0	1,070,246	(95,627)	0	95,627
Training Projects	229,399	0	(229,399)	14,710	0	(14,710)	0	0	0	244,110	0	(244,110)
IT Projects	153,574	19,485	(134,089)	36,048	0	(36,048)	0	0	0	189,622	19,485	(170,137)
Grenfell	1,464	0	(1,464)	0	0	0	0	0	0	1,464	0	(1,464)
Total for Projects listed above	603,330	19,485	(583,845)	806,484	0	(806,484)	(1,070,246)	0	1,070,246	339,568	19,485	(320,083)
Cost Centre Total	43,219,998	42,570,919	(649,079)	14,155,447	14,606,604	451,157	(7,039,039)	(5,654,466)	1,384,573	50,336,406	51,523,057	1,186,651

Commentary

- Station Pay is over budget due to the staffing levels (including 3.0FTE over in Day Crewed stations)
- Station Group Management- £66k relates to ASW accrual for December, whole time pay is over budget as its 1.0 FTE higher in the month
- Service Leadership Team has legal expenses which are £66k 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 Risk- £636k under on pay due to Covid and £220k of the non pay variance is due to underspend in community safety and home safety
- Technical Fire Safety is £273k under in pay costs due to having 12.0 FTE under budget
- Emergency planning and civil protection - £110k under on pay costs due to 2 FTE on EFRS project
- External secondments is under on net expenditure due to the additional £76k of income coming through
- Technical services- £125k underspend in non pay costs £79k of which is underspent in managed PPE and £60k in operational equipment purchase
- Health & Safety- £127k over in pay due to 2.0 additional FTE
- Training -£235k under in non pay with £178k underspend in training nominals due to covid restrictions and a further £44k underspend in travel
- Workshop management- Non pay variance is £116k under on Petrol & diesel and £50k 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 £25k underspend in Risk Protection. Income is £312k over due to higher gov grants
- Purchasing & Supply- clothing & footwear is £127k under due to rebranding being postponed and the remaining variance is due to underspend on office equipment & stationery due to covid.
- Workshop engineering -£93k underspend on non pay-vehicle spares and collision damage
- Human Resources overspend on non-pay - £204K on other Employee Costs (£202K on redundancy and Settlement Agreement Costs) and a further £40k in professional fees & services
- Innovation & Change £371k under in pay due to partially offsetting with the £164k overspend in non pay coming from the spend on information systems (Randstad)
- ICT are over on pay costs and have 6 temps in December.

Staff Establishment

Summary of Staff FTE	Budget for December 2020			Actual for December 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	476.0	0.0	476.0	4.0	0.0	4.0
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	505.0	0.0	505.0	1.0	0.0	1.0
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
Tech Fire Safety (Protection)	26.0	26.0	52.0	14.0	28.5	42.5	12.0	(2.5)	9.5
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	1.0	2.0	3.0	(0.1)	0.0	(0.1)
Community Safety (Prevention)	14.0	31.3	45.3	4.0	33.3	37.3	10.0	(2.0)	8.0
Station Group Admin	37.0	12.5	49.5	41.0	11.5	52.5	(4.0)	1.0	(3.0)
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	1.0	2.5	3.5	3.0	(2.0)	1.0
Finance & Pay	0.0	13.0	13.0	0.0	16.3	16.3	0.0	(3.3)	(3.3)
Grenfell	0.0	0.0	0.0	1.0	0.0	1.0	(1.0)	0.0	(1.0)
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	36.6	36.6	0.0	(3.0)	(3.0)
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	25.6	25.6	0.0	(4.6)	(4.6)
ICT Projects	0.0	0.0	0.0	0.0	2.0	2.0	0.0	(2.0)	(2.0)
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
Operational Training	28.0	13.8	41.8	27.0	10.0	37.0	1.0	3.8	4.8
Training Projects	0.0	0.0	0.0	5.0	1.0	6.0	(5.0)	(1.0)	(6.0)
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	152.0	298.7	450.7	135.0	309.5	444.5	15.9	(10.8)	5.1
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	640.0	309.5	949.5	16.9	(10.8)	6.1
Control	33.5	1.6	35.1	36.2	1.6	37.8	(2.7)	0.0	(2.7)
TOTAL excl On-Call	691.5	300.3	991.8	676.2	311.1	987.3	14.2	(10.8)	3.4
On-Call Watch Based	453.8	0.0	453.8	392.0	0.0	392.0	61.7	0.0	61.7
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	1,068.2	311.1	1,379.3	75.9	(10.8)	65.2

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:-

	November	December
Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme*	101 (15.51%)	103 (15.90%)
Of which, have met the age and service criteria for normal retirement from their pension scheme**	44 (6.76%)	45 (6.94%)

* = 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	(£23,330)	(£15,003)	£8,327	56%	(£20,000)	(£16,286)	
Childcare Vouchers	(£27,641)	(£51,750)	(£24,109)	(47%)	(£69,000)	(£40,370)	
Canteen Income	(£4,869)	(£51,219)	(£46,350)	(90%)	(£68,292)	(£64,040)	
Sale of Vehicle Spares	(£15,743)	(£18,747)	(£3,004)	(16%)	(£25,000)	(£26,878)	
Aerial Sites	(£97,448)	(£112,500)	(£15,052)	(13%)	(£150,000)	(£111,440)	
Solar Panel Income	(£30,810)	(£37,503)	(£6,693)	(18%)	(£50,000)	(£37,039)	
Hydrant Tests	(£34,253)	(£67,500)	(£33,247)	(49%)	(£90,000)	(£83,143)	
Lease Cars - Employee Contributions	(£8,209)	-	£8,209	100%	-	(£6,243)	
Service Charges	(£436)	(£450)	(£14)	(3%)	(£600)	(£2,775)	
Secondments	(£139,827)	(£69,003)	£70,824	103%	(£92,000)	(£65,286)	
Community Safety general	(£67,140)	-	£67,140	100%	-	(£46,260)	
Labour Credit	(£95,446)	(£41,247)	£54,199	131%	(£55,000)	(£58,973)	
Section 13/16	(£67,588)	(£33,750)	£33,838	100%	(£45,000)	(£67,274)	
Provision of Hire Vehicles & Equipment	(£10,014)	(£1,503)	£8,511	566%	(£2,000)	(£11,542)	
Rent	(£5,200)	-	£5,200	100%	-	-	
Interest Received Short Term Investments	(£14,944)	(£33,750)	(£18,806)	(56%)	(£45,000)	(£59,920)	
Community Safety Youth Work	(£2,085)	(£131,247)	(£129,162)	(98%)	(£175,000)	(£56,645)	
Shared Services Income	(£243,850)	(£277,938)	(£34,088)	(12%)	(£370,578)	(£254,956)	
Reimbursements from EFA(T)	(£49,674)	(£70,128)	(£20,454)	(29%)	(£93,500)	(£96,094)	
Other Miscellaneous Income	(£58,435)	-	£58,435	100%	-	(£62,772)	
Total Income	(£1,004,141)	(£1,013,238)	(£9,097)	(1%)	(£1,350,970)	(£1,175,135)	

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	(£2,637,409)	(£2,637,409)	(£0)	(0%)	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£1,005,210)	(£881,250)	£123,960	14%	(£1,175,000)	-	Business Rate Relief
USAR Grant 2020/21	(£642,420)	(£642,750)	(£330)	(0%)	(£857,000)	(£71,471)	USAR
Firelink Grant 2020/21	(£481,701)	(£471,194)	£10,508	2%	(£628,258)	(£52,355)	Communications Network
Other Grant Income	(£1,268,157)	(£8,625)	£1,259,532	14603%	(£11,500)	(£4,328,116)	Includes Grants in relation to COVID of £1.2M
Subtotal-Govt Grants	(£6,034,897)	(£4,641,227)	£1,393,670	30%	(£6,188,303)	(£4,744,992)	

Essex County Fire & Rescue Service
Dec 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	Oct-20	Nov-20	Dec-20	YTD Costs	Other 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	Ambulance Drivers
Wholetime overtime - LRF support											0		0	
On Call additional costs - National response											0		0	
Wholetime overtime - National response											0		0	
ARA's											10,191		10,191	
ARA's Recovery		2,849	3,539	2,849	953						9,881		9,881	
Sub-Total: Staffing costs	0	2,849	120,547	58,655	21,497	8,389	4,706	1,675	1,641	1,641	221,600	0	221,600	

II - PROTECTIVE EQUIPMENT

PPE	3,296	17,656	21,644	492,799	38,429	-2,959	17,389				588,255	54,000	642,255	
Cleaning and decontamination supplies	7,721	32,251	5,109	26,717	13,867	15,584	352	1,639	349	26,170	129,758	61,044	190,802	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	26,170	718,013	115,044	833,057	

III- OTHER COSTS

ICT Infrastructure and licencing	18,418	474	15,976	23,059	4,565	387	510	387	387	387	64,548	160,000	224,548	Reallocation of ICT Covid Costs to be offset against Grant.
Thermometers			1,199								1,199		1,199	
Signage				8,125	36,621						44,745		44,745	
Other			4,346	1,493	-1,521	5,447	1,650	940	1,226		13,582	48,000	61,582	
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	387	114,238	208,000	322,238	

TOTAL ADDITIONAL COSTS

29,435	53,230	168,822	610,848	103,621	26,847	24,606	4,641	3,603	28,198	1,053,851	323,044	1,376,895
---------------	---------------	----------------	----------------	----------------	---------------	---------------	--------------	--------------	---------------	------------------	----------------	------------------

TOTAL SPEND
% OF GRANT REMAINING

292,088
17.5%

Essex County Fire & Rescue Service - Capital Expenditure as at 31st December 2020



Capital Finance

Capital	Asset Life	Budget 2020/21	Budget B/Fwd 2019-20	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 31st December
New Premises						
Service Workshops - New		750	-	(750)	-	-
Existing Premises						
Asset Protection		2,000	-	(106)	1,894	628
Asset Improvement Works Training Facilities Improvement		548	-	73	621	-
Asset Improvement Works - Shoeburyness		500	-	(400)	100	-
Total Property		3,798	-	(1,183)	2,615	628
Equipment		364	-	(180)	185	15
Information Technology						
Projects		1,900	-	(1,352)	549	344
Total Information Technology		1,900	-	(1,352)	549	344
Vehicles						
New Appliances		1,260	-	(1,260)	-	-
Other Vehicles		860	-	247	1,107	412
Total Vehicles		2,120	-	(1,013)	1,107	412
Total Capital Expenditure		8,182	-	(3,727)	4,455	1,398

Budget 2020-21	Movement
38	(38)
100	(5)
27	4
25	(20)
190	(59)
47	(24)
478	(306)
478	(306)
105	(105)
178	(4)
283	(109)
998	(499)

Essex County Fire & Rescue Service - Capital Expenditure as at 31st December 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 December	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	80,000	340,000	90,801	-	43,333	56,667	13,333
B113	307000000000	Off Road Vehicles	6	150,000	40,000	190,000	78,488	-	25,000	31,667	6,667
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	95,000	335,000	39,740	-	40,000	55,833	15,833
B113	317000000000	Ladders	12	50,000	500	50,500	12,323	-	4,167	4,208	42
B113	324000000000	Hoses for ALPS	8	40,000	60,000	100,000	99,051	-	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	(1,013,000)	1,107,000	411,801	-	282,500	173,083	(109,417)
B116 - Operational Equipment											
B116	601000000000	B.A. Compressors	8	78,000	-	78,000	-	-	9,750	9,750	-
B116	603000000000	Heavy Rescue Pumps Equipment	8	-	37,000	37,000	-	17,568	-	4,625	4,625
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	-	14,680	14,680	14,680	-	-	1,835	1,835
Total B116 - Operational Equipment				364,450	(179,770)	184,680	14,680	38,389	47,165	23,085	(24,080)
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	293,925	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	343,705	3,898	478,095	180,071	(306,357)

Essex County Fire & Rescue Service - Capital Expenditure as at 31st December 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 31st December	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	202052000438	B118 - Asset Protection 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	-	36,280	-	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	34,196	134,732	-	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	-	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	95,756	-	7,500	7,500
B118		Orsett FRA	20	-	-	-	-	-	-	-	-
B118		Kelvedon Park heating system	20	-	-	-	235,227	-	-	11,761	11,761
		B118 - Asset Protection		2,000,000	(106,000)	1,894,000	627,820	297,491	100,000	106,461	6,461
		TOTAL BUDGET 2020-21		8,182,050	(3,726,870)	4,455,180	1,398,006	339,778	997,640	518,751	(487,222)

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

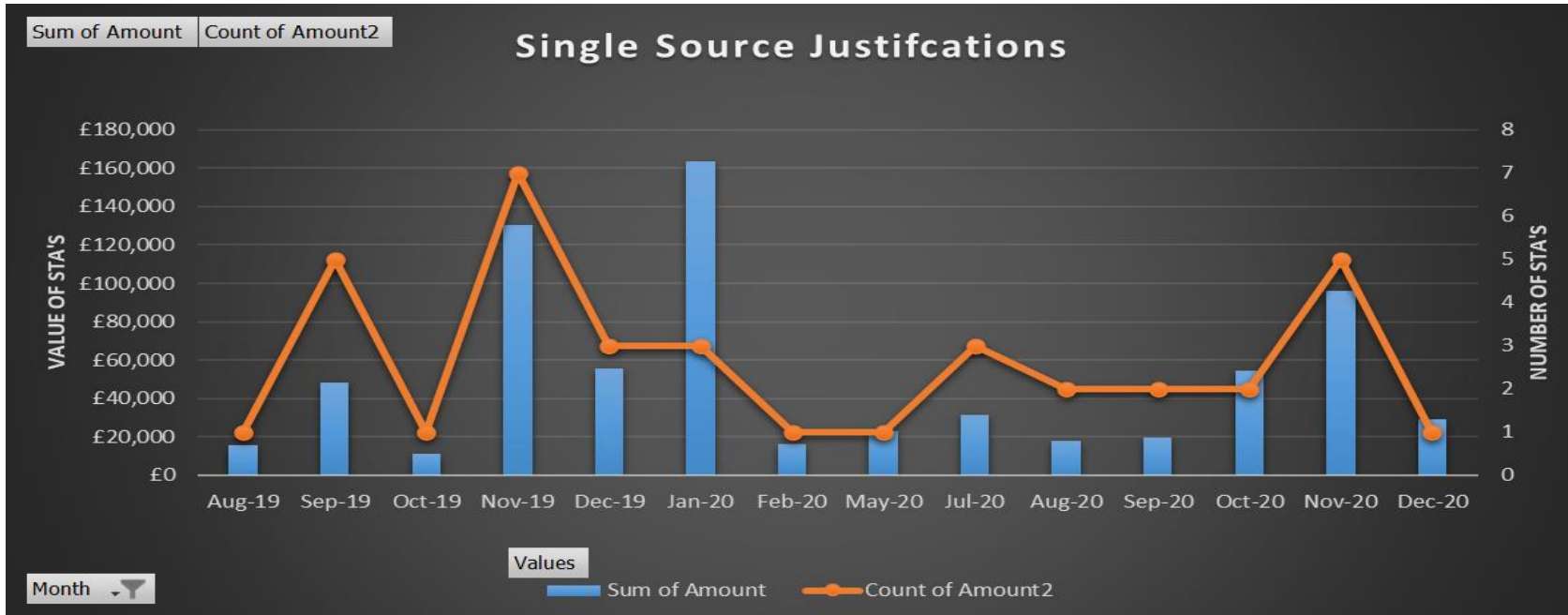
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 31 December 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	26,004	204	25,800	25,677	(123)	(0%)	34,633	34,859	24,954
On Call Firefighters	4,911	-	4,911	4,741	(170)	(4%)	6,893	6,773	4,819
Control	1,161	-	1,161	1,076	(86)	(8%)	1,368	1,586	1,051
Support Staff	11,144	18	11,127	11,077	(49)	(0%)	14,715	14,674	10,503
Total Employment Costs	43,220	222	42,998	42,571	(427)	(1%)	57,609	57,892	41,328
Support Costs	1,280	10	1,269	1,541	272	18%	2,060	1,409	1,603
Premises & Equipment	8,058	837	7,221	7,896	675	9%	10,528	11,198	7,837
Other Costs & Services	2,142	1	2,141	2,452	311	13%	3,268	2,971	2,358
Ill health pension costs	1,741	-	1,741	1,744	4	0%	2,276	2,276	1,697
Financing Items	936	-	936	949	13	1%	6,365	6,061	973
Total Other Costs	14,155	848	13,307	14,582	1,275	9%	24,496	23,915	14,469
Gross Expenditure	57,375	1,070	56,306	57,153	847	1%	82,106	81,807	55,797
Specific Govt. Grants Income	(6,035)	(1,054)	(4,981)	(4,641)	340	(7%)	(6,188)	(7,606)	(4,745)
Operational income	(7,039)	(16)	(7,023)	(5,654)	1,368	(24%)	(7,539)	(8,598)	(5,920)
Net Expenditure	50,336	(0)	44,302	46,857	2,555	5%	74,567	73,209	49,877
Funding									
Revenue Support Grant	(6,932)	-	(6,932)	(6,932)	0	0%	(8,473)	(8,473)	(6,821)
National Non-Domestic Rates	(12,587)	-	(12,587)	(12,547)	39	0%	(16,519)	(16,519)	(12,801)
Council Tax Collection Account	(361)	-	(361)	(431)	(71)	(16%)	(400)	(400)	(500)
Council Tax	(36,089)	-	(36,089)	(36,061)	27	0%	(47,851)	(47,851)	(34,899)
Cont'ns to/(from) General Bals	-	-	-	221	221	-	294	-	-
Total Funding	(55,968)	-	(55,968)	(55,752)	217	(16%)	(72,949)	(73,243)	(55,020)
Funding Gap / (Surplus)	(5,632)	(0)	(11,666)	(8,894)	2,772	(11%)	1,618	(34)	(5,142)

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 was just one Single Source Justification in the month:

Value	Department	Supplier	Justification
£29,128	ICT	HP	Rationale for SSJ is due to continuity (using an existing contractor/supplier to maintain continuity of supply or site experience) of the IT hardware support of our HP servers

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)	-	3	-	3	-	-	-	-	
2019/20	Non-Operational - H&S	Senior Health and Safety Advisor (Joanne Hampton)	1	3	1	3	-	-	-	-	
2019/20	HR and Organisational Business Systems (HOBS)	Chief Finance Officer (Neil Cross) Corporate Services Director (Karl Edwards) Payroll Manager (Sarah Webster)	-	2	-	2	-	-	-	-	
2019/20	Governance	Chief Executive (Jo Turton) Monitoring Officer (Pippa Brent- Isherwood)	2	2	2	1	-	1	-	1	
2019/20	Business Continuity	Business Continuity Advisor (Claire Sanders)	-	3	-	3	-	-	-	-	
2019/20	Risk Management Culture	Risk Advisor (Helen O'Sullivan)	-	3	-	3	-	-	-	-	
2019/20	Integrated Risk Management Planning	IRMP Programme Manager - (Lisa Hart)	1	1	1	1	-	-	-	-	
2019/20	Programme 2020 progress	IRMP Programme Manager - (Lisa Hart)	-	4	-	3	-	1	-	1	
2019/20	Training & Development	Assistant Chief Executive Office - People, Values and Culture (Colette Black)	-	1	-	-	-	1	-	1	
2019/20	HR Processing (Payroll)	Director of Corporate Services (Karl Edwards) Assistant Director of HR (Natalie Quickenden)	1	5	1	-	-	5	-	5	
2019/20	Procurement	Head of Purchasing & Supply (Sheldon Dyer)	-	1	-	1	-	-	-	-	
2020/21	HR Wellbeing	Assistant Director of HR (Natalie Quickenden) Wellbeing & Occupational Health Manager (Vince Lungley)	-	3	-	-	-	3	-	-	
2020/21	Digital & Data Strategy	Director of Corporate Services (Karl Edwards) Head of ICT (Sarah Taylor)	-	-	-	-	-	-	-	-	
THIS UPDATE			5	32	5	21	-	11	-	8	
			37		26		11		8		
			Percentage complete			70%		Percentage overdue			73%
LAST UPDATE			5	30	5	22	-	8	-	5	
			35		27		8		5		
			Percentage complete			77%		Percentage overdue			63%