

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: | Beth Blackburn, Finance Business Partner | | |
| Presented By | Neil Cross - Chief Finance Officer | | |
| Subject | Budget Review – January 2021 | | |
| Type of Report: | Information | | |

SUMMARY

This paper reports on expenditure against budget as at 31 January 2021 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 January 2021 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 31 January 2021
- 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 January 2021 is £1.283m below Budget.
- Wholetime employment cost variance includes £225k overspend for Day Crewed compensation pay and £201k is additional cover to support the Ambulance service (this is covered by the Covid grant).
- On Call costs are partially due to additional activity work, this is being reviewed.
- Control and support cost variances are driven by FTE levels.
- Support cost variance is made up of: Underspend (£105k in training, £139k delay in new uniform rollout, £187k in travel).
- Overspend in £248k in redundancy and settlement costs
- Costs include £1.131m relating to Covid (£891k Premises & Equipment & £240k Salaries) which were all unbudgeted. There is Grant funding within 'Specific Govt Grants income' which offsets against these costs.
- Other costs and services cost variance: £391k underspend in establishment expenses (£303k underspend in Community safety & home safety).

Virement

- Virement to be reviewed with the expectation of the virement to show absorption of the reserves in the budget and savings for MTFP. These will be submitted to the commissioner in due course.

Covid 19 Summary

- £1.342m of the Covid Grant has been spent to date (£1.131m relates to revenue spend and the remaining £0.211m is capital).
- £1.528m is the current projected spend, which will leave £0.141m 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 February 2021).
- A Summary Income & Expenditure Statement excluding the Covid Grant Income & Costs has been included in Appendix 1.

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
- £305k went through Capital Receipts Reserves for the sale of the property (32 Leighlands road) in January 2021

Other Points

• **Financial Forecast**

The Q4 Financial Forecast has been updated.

• **Budget**

The Budget was formally approved by the Panel on 4th February 2021.

Summary of Income and Expenditure

This table below shows actual expenditure against budget to 31st January 2021

| 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 | 28,967 | 28,530 | (437) | (2%) | 34,633 | 35,124 | 27,841 |
| On Call Firefighters | 5,529 | 5,304 | (226) | (4%) | 6,893 | 7,241 | 5,398 |
| Control | 1,314 | 1,196 | (118) | (10%) | 1,368 | 1,595 | 1,177 |
| Support Staff | 12,348 | 12,287 | (61) | (0%) | 14,715 | 15,126 | 11,703 |
| Total Employment Costs | 48,158 | 47,316 | (842) | (2%) | 57,609 | 59,087 | 46,120 |
| Support Costs | 1,518 | 1,713 | 195 | 11% | 2,060 | 1,777 | 1,718 |
| Premises & Equipment | 8,720 | 8,773 | 54 | 1% | 10,528 | 10,539 | 8,690 |
| Other Costs & Services | 2,290 | 2,731 | 441 | 16% | 3,268 | 2,886 | 2,710 |
| Ill health pension costs | 1,910 | 1,921 | 12 | 1% | 2,276 | 2,248 | 1,868 |
| Financing Items | 1,040 | 1,054 | 14 | 1% | 6,365 | 6,248 | 1,082 |
| Total Other Costs | 15,477 | 16,193 | 716 | 4% | 24,496 | 23,697 | 16,068 |
| Gross Expenditure | 63,635 | 63,509 | (126) | (0%) | 82,106 | 82,784 | 62,188 |
| Specific Govt. Grants Income | (6,561) | (5,157) | 1,404 | 27% | (6,188) | (7,512) | (5,200) |
| Operational income | (1,132) | (1,126) | 6 | 1% | (1,351) | (1,268) | (1,300) |
| Net Expenditure | 55,943 | 57,226 | 1,283 | 2% | 74,567 | 74,004 | 55,689 |
| Funding | | | | | | | |
| Revenue Support Grant | (7,445) | (7,445) | 0 | 0% | (8,473) | (8,473) | (7,326) |
| National Non-Domestic Rates | (13,964) | (13,919) | 44 | 0% | (16,519) | (16,858) | (14,159) |
| Council Tax Collection Account | (399) | (479) | (80) | (17%) | (400) | (400) | (557) |
| Council Tax | (40,264) | (40,234) | 30 | 0% | (47,851) | (47,851) | (38,937) |
| Cont'ns to/(from) General Bals | - | 245 | 245 | - | 294 | (285) | - |
| Total Funding | (62,072) | (61,832) | 240 | (0%) | (72,949) | (73,866) | (60,979) |
| Funding (Gap)/ Surplus | (6,129) | (4,606) | 1,523 | 33% | (1,618) | (138) | (5,291) |

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 January 2021

| 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 | 28,967 | 28,530 | (437) | (2%) | 34,633 | 35,124 | 27,841 |
| On-Call Firefighters | 5,529 | 5,304 | (226) | (4%) | 6,893 | 7,241 | 5,398 |
| Control | 1,314 | 1,196 | (118) | (10%) | 1,368 | 1,595 | 1,177 |
| Support Staff | 12,348 | 12,287 | (61) | (0%) | 14,715 | 15,126 | 11,703 |
| Total Employment Costs | 48,158 | 47,316 | (842) | (2%) | 57,609 | 59,087 | 46,120 |
| Training | 503 | 608 | 106 | 17% | 730 | 590 | 632 |
| Employee Support Costs | 702 | 603 | (99) | (16%) | 724 | 808 | 595 |
| Travel & Subsistence | 313 | 501 | 188 | 37% | 606 | 379 | 491 |
| Support Costs | 1,518 | 1,713 | 195 | 11% | 2,060 | 1,777 | 1,718 |
| Property Maintenance | 1,669 | 1,693 | 24 | 1% | 2,032 | 2,132 | 1,795 |
| Utilities | 568 | 565 | (4) | (1%) | 678 | 732 | 529 |
| Rent & Rates | 1,304 | 1,367 | 62 | 5% | 1,640 | 1,565 | 1,297 |
| Equipment & Supplies | 1,662 | 1,232 | (430) | (35%) | 1,478 | 1,895 | 1,421 |
| Communications | 1,202 | 1,217 | 15 | 1% | 1,460 | 1,508 | 1,245 |
| Information Systems | 1,759 | 1,890 | 131 | 7% | 2,268 | 2,104 | 1,567 |
| Transport | 555 | 810 | 255 | 31% | 972 | 602 | 837 |
| Premises & Equipment | 8,720 | 8,773 | 54 | 1% | 10,528 | 10,539 | 8,690 |
| Establishment Expenses | 561 | 952 | 391 | 41% | 1,144 | 683 | 833 |
| Risk Protection | 457 | 485 | 28 | 6% | 582 | 605 | 448 |
| Professional Fees & Services | 930 | 942 | 12 | 1% | 1,119 | 1,119 | 1,051 |
| Democratic Representation | 183 | 183 | - | - | 220 | 220 | 180 |
| Agency Services | 158 | 168 | 11 | 6% | 202 | 260 | 198 |
| Other Costs & Services | 2,290 | 2,731 | 441 | 16% | 3,268 | 2,886 | 2,710 |
| Ill Health Pension costs | 1,910 | 1,921 | 12 | 1% | 2,276 | 2,248 | 1,868 |
| Lease & Interest Charges | 1,040 | 1,054 | 14 | 1% | 1,265 | 1,261 | 1,082 |
| Statutory Provision for Capital Financing | - | - | - | - | 5,100 | 4,987 | - |
| Financing Items | 1,040 | 1,054 | 14 | 1% | 6,365 | 6,248 | 1,082 |
| Gross Expenditure | 63,635 | 63,509 | (126) | (0%) | 82,106 | 82,784 | 62,188 |
| Specific Govt. Grants Income | (6,561) | (5,157) | 1,404 | 27% | (6,188) | (7,512) | (5,200) |
| Other Operational income | (1,132) | (1,126) | 6 | 1% | (1,351) | (1,268) | (1,300) |
| Total Operational income | (7,692) | (6,283) | 1,410 | 22% | (7,539) | (8,780) | (6,500) |
| Net Expenditure | 55,943 | 57,226 | 1,283 | 2% | 74,567 | 74,004 | 55,689 |

Essex County Fire and Rescue Service

Cost Centre Report
For January 2021

| | Pay | | | Non-Pay | | | Operational Income | | | Net Expenditure | | |
|--|-------------------|-------------------|------------------|-------------------|-------------------|------------------|--------------------|--------------------|------------------|-------------------|-------------------|------------------|
| | YTD Actual | YTD Budget | Variance | YTD Actual | YTD Budget | Variance | YTD Actual | YTD Budget | Variance | YTD Actual | YTD Budget | Variance |
| | | | YTD | | | YTD | | | YTD | | | YTD |
| All Stations | 27,309,750 | 26,033,942 | (1,275,808) | 79,562 | 50,880 | (28,682) | (711,434) | (714,170) | (2,736) | 26,677,878 | 25,370,652 | (1,307,226) |
| Station Group Management | 2,893,305 | 2,689,366 | (203,939) | 134,947 | 166,100 | 31,153 | 684 | 0 | (684) | 3,028,937 | 2,855,466 | (173,471) |
| Service Leadership Team | 1,132,139 | 1,124,605 | (7,534) | 341,041 | 400,520 | 59,479 | (8,734) | 0 | 8,734 | 1,464,445 | 1,525,125 | 60,680 |
| Control | 1,377,866 | 1,247,777 | (130,089) | 486 | 730 | 244 | 371 | 0 | (371) | 1,378,722 | 1,248,507 | (130,215) |
| Operations | 1,078,063 | 1,044,153 | (33,910) | 257,233 | 374,300 | 117,067 | (68,200) | (37,500) | 30,700 | 1,267,096 | 1,380,953 | 113,857 |
| Corporate Comms | 331,174 | 234,640 | (96,534) | 26,061 | 54,810 | 28,749 | (7,500) | 0 | 7,500 | 349,735 | 289,450 | (60,285) |
| Perf Mgmt & Impr | 513,941 | 558,550 | 44,609 | 2,697 | 2,880 | 183 | 486 | 0 | (486) | 517,124 | 561,430 | 44,306 |
| Prevention | 1,245,133 | 1,947,282 | 702,149 | 140,381 | 393,190 | 252,809 | (130,345) | (212,080) | (81,735) | 1,255,169 | 2,128,392 | 873,223 |
| Protection | 1,758,294 | 2,078,695 | 320,401 | 15,687 | 38,570 | 22,883 | (9,889) | 0 | 9,889 | 1,764,091 | 2,117,265 | 353,174 |
| Water Services | 236,269 | 215,300 | (20,969) | 113,480 | 95,290 | (18,190) | (43,977) | (75,000) | (31,023) | 305,772 | 235,590 | (70,182) |
| Emergency Planning & Civil Protection | 173,152 | 302,425 | 129,273 | 5,308 | 2,380 | (2,928) | 0 | 0 | 0 | 178,460 | 304,805 | 126,345 |
| Corp Risk & Bus Cont | 73,548 | 62,180 | (11,368) | 0 | 1,250 | 1,250 | 0 | 0 | 0 | 73,548 | 63,430 | (10,118) |
| External Secondments | 237,226 | 240,919 | 3,658 | 3,742 | 4,760 | 1,018 | (162,870) | (76,670) | 86,200 | 78,133 | 169,009 | 90,876 |
| Technical Services | 271,221 | 272,029 | 803 | 829,434 | 1,010,000 | 180,566 | 0 | 0 | 0 | 1,100,660 | 1,282,029 | 181,369 |
| Health & Safety | 329,313 | 186,813 | (142,500) | 1,779 | 6,060 | 4,281 | 0 | 0 | 0 | 331,092 | 192,873 | (138,219) |
| Training | 1,860,551 | 1,896,472 | 35,921 | 470,220 | 749,580 | 279,360 | (9,345) | (50,000) | (40,655) | 2,321,426 | 2,596,052 | 274,626 |
| Police Collaboration | 173,233 | 171,649 | (1,584) | 38,583 | 160,500 | 121,917 | (30,752) | (119,650) | (88,898) | 181,064 | 212,499 | 31,435 |
| Workshops Management | 350,304 | 334,580 | (15,724) | 379,064 | 578,753 | 199,689 | (45,615) | (25,000) | 20,615 | 683,754 | 888,333 | 204,580 |
| Catering | 81,041 | 96,240 | 15,199 | 13,265 | 73,690 | 60,425 | (4,894) | (56,910) | (52,016) | 89,412 | 113,020 | 23,608 |
| Finance & Pay | 675,172 | 591,725 | (83,447) | 2,028,822 | 2,017,620 | (11,202) | (4,414,972) | (4,089,290) | 325,682 | (1,710,979) | (1,479,945) | 231,033 |
| Purchasing & Supply | 322,462 | 338,470 | 16,008 | 103,656 | 285,410 | 181,754 | (811) | 0 | 811 | 425,307 | 623,880 | 198,573 |
| Property Services | 653,472 | 567,893 | (85,579) | 3,636,800 | 3,803,250 | 166,450 | (53,817) | (60,000) | (6,183) | 4,236,455 | 4,311,143 | 74,688 |
| Workshop Engineering | 1,058,093 | 966,300 | (91,793) | 297,263 | 412,630 | 115,367 | (148,190) | (68,330) | 79,860 | 1,207,166 | 1,310,600 | 103,434 |
| Human Resources | 1,374,357 | 1,350,743 | (23,614) | 2,697,760 | 2,358,470 | (339,290) | (26,289) | (57,500) | (31,211) | 4,045,828 | 3,651,713 | (394,115) |
| ICT | 915,854 | 837,583 | (78,271) | 2,555,025 | 2,755,480 | 200,456 | (621,890) | (640,640) | (18,750) | 2,848,988 | 2,952,423 | 103,435 |
| Innovation and Change | 1,081,663 | 1,498,693 | 417,030 | 356,254 | 209,600 | (146,654) | (82,369) | 0 | 82,369 | 1,355,548 | 1,708,293 | 352,745 |
| BAU Cost Centres | 20,162,522 | 21,260,662 | 1,098,140 | 14,448,988 | 16,142,033 | 1,693,045 | (5,910,768) | (5,568,570) | 342,198 | 28,700,742 | 31,834,125 | 3,133,383 |
| COVID19 | 237,583 | 0 | (237,583) | 813,709 | 0 | (813,709) | (1,070,246) | 0 | 1,070,246 | (18,954) | 0 | 18,954 |
| Training Projects | 258,192 | 0 | (258,192) | 98,904 | 0 | (98,904) | 0 | 0 | 0 | 357,096 | 0 | (357,096) |
| IT Projects | 187,255 | 21,650 | (165,605) | 36,048 | 0 | (36,048) | 0 | 0 | 0 | 223,303 | 21,650 | (201,653) |
| Grenfell | 2,928 | 0 | (2,928) | 0 | 0 | 0 | 0 | 0 | 0 | 2,928 | 0 | (2,928) |
| Total for Projects listed above | 685,959 | 21,650 | (664,309) | 948,660 | 0 | (948,660) | (1,070,246) | 0 | 1,070,246 | 564,373 | 21,650 | (542,723) |
| Cost Centre Total | 48,158,231 | 47,316,254 | (841,977) | 15,477,211 | 16,192,913 | 715,702 | (7,692,448) | (6,282,740) | 1,409,708 | 55,942,993 | 57,226,427 | 1,283,434 |

Commentary

- Station Pay is over budget due to the staffing levels (including 4.0FTE over in Day Crewed stations) 18 new recruits started in January.
- Station Group Management- £66k relates to ASW for December, which dropped to 9k in January. Wholetime pay is over budget as its 1.0 FTE higher.
- 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 due to the secondment
- Prevention- £702k under on pay due to Covid and £252k of the non pay variance is due to underspend in community safety and home safety
- Protection is £320k under in pay costs due to having 10.0 FTE under budget
- Emergency planning and civil protection - £129k under on pay costs due to 2 FTE on EFRS project
- External secondments is under on net expenditure due to the additional £86k of income coming through
- Technical services- £180k underspend in non pay costs £141k of which is underspent in managed PPE and £49k in operational equipment purchase & support
- Health & Safety- £142k over in pay due to 2.0 additional FTE
- Training -£200k under in non pay with £131k underspend in training nominals due to covid restrictions and a further £51k underspend in travel
- Workshop management- Non pay variance is £135k under on Petrol & diesel and £57k under on mileage due to covid
- Finance & Pay Dept. overspend on pay result of Dept being over establishment by 3.3FTE. Income is £325k over due to higher gov grants
- Purchasing & Supply- clothing & footwear is £141k under due to rebranding being postponed and the remaining variance is due to underspend on office equipment & stationery due to covid.
- Workshop engineering -£118k underspend on non pay-vehicle spares and collision damage
- Human Resources overspend on non-pay - £278K on other Employee Costs (£250K of this on redundancy and Settlement Agreement Costs) and a further £44k in professional fees & services
- Innovation & Change £417k under in pay due to partially offsetting with the £146k overspend in non pay coming from the spend on information systems (Randstad)
- ICT are over on pay costs due to 3FTE higher than budget and have previously had a high number of temps

Staff Establishment

| Summary of Staff FTE | Budget for January 2021 | | | Actual for January 2021 | | | Variance to Budgeted Establishment | | |
|--|-------------------------|--------------|----------------|-------------------------|--------------|----------------|------------------------------------|--------------------------------|-------------------------------|
| | 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 | 493.0 | 0.0 | 493.0 | (13.0) | 0.0 | (13.0) |
| Watch Based Day Crewed | 26.0 | 0.0 | 26.0 | 30.0 | 0.0 | 30.0 | (4.0) | 0.0 | (4.0) |
| TOTAL Watch Based (Excl. USAR) | 506.0 | 0.0 | 506.0 | 523.0 | 0.0 | 523.0 | (17.0) | 0.0 | (17.0) |
| 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 | 15.0 | 28.1 | 43.1 | 11.0 | (2.1) | 8.9 |
| Safer Comms Admin | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Police Collaboration | 0.9 | 2.0 | 2.9 | 1.0 | 2.0 | 3.0 | (0.1) | 0.0 | (0.1) |
| Community Safety (Prevention) | 14.0 | 31.3 | 45.3 | 4.0 | 33.9 | 37.9 | 10.0 | (2.6) | 7.4 |
| 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 | 8.0 | 8.0 | 0.0 | (3.0) | (3.0) |
| 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 | 37.9 | 37.9 | 0.0 | (4.3) | (4.3) |
| Innovation & Change | 6.0 | 22.6 | 28.6 | 3.0 | 19.9 | 22.9 | 3.0 | 2.7 | 5.7 |
| ICT | 0.0 | 21.0 | 21.0 | 0.0 | 24.6 | 24.6 | 0.0 | (3.6) | (3.6) |
| 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 | 9.0 | 3.0 | 12.0 | 1.0 | 1.0 | 2.0 |
| 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 | 26.0 | 10.0 | 36.0 | 2.0 | 3.8 | 5.8 |
| 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 | 133.0 | 309.8 | 442.8 | 17.9 | (11.1) | 6.8 |
| TOTAL Watch & Non-Watch Staff | 658.0 | 298.7 | 956.7 | 656.0 | 309.8 | 965.8 | 0.9 | (11.1) | (10.2) |
| Control | 33.5 | 1.6 | 35.1 | 36.6 | 1.6 | 38.2 | (3.1) | 0.0 | (3.1) |
| TOTAL excl On-Call | 691.5 | 300.3 | 991.8 | 692.6 | 311.4 | 1,004.0 | (2.2) | (11.1) | (13.3) |
| On-Call Watch Based | 453.8 | 0.0 | 453.8 | 391.5 | 0.0 | 391.5 | 62.2 | 0.0 | 62.2 |
| 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 | 1,084.1 | 311.4 | 1,395.5 | 60.0 | (11.1) | 48.9 |

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

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

| | December | January |
|---|--------------|--------------|
| Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme* | 103 (15.90%) | 103 (15.94%) |
| Of which, have met the age and service criteria for normal retirement from their pension scheme** | 45 (6.94%) | 47 (7.28%) |

* = 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 | (£25,889) | (£16,670) | £9,219 | 55% | (£20,000) | (£18,500) | |
| Childcare Vouchers | (£30,926) | (£57,500) | (£26,574) | (46%) | (£69,000) | (£44,806) | |
| Canteen Income | (£4,894) | (£56,910) | (£52,016) | (91%) | (£68,292) | (£70,388) | |
| Sale of Vehicle Spares | (£25,217) | (£20,830) | £4,387 | 21% | (£25,000) | (£28,169) | |
| Aerial Sites | (£108,276) | (£125,000) | (£16,724) | (13%) | (£150,000) | (£123,264) | |
| Solar Panel Income | (£34,910) | (£41,670) | (£6,760) | (16%) | (£50,000) | (£41,139) | |
| Hydrant Tests | (£43,977) | (£75,000) | (£31,023) | (41%) | (£90,000) | (£93,335) | |
| Lease Cars - Employee Contributions | (£8,043) | - | £8,043 | 100% | - | (£7,554) | |
| Service Charges | (£484) | (£500) | (£16) | (3%) | (£600) | (£2,824) | |
| Secondments | (£157,629) | (£76,670) | £80,959 | 106% | (£92,000) | (£86,070) | |
| Community Safety general | (£74,600) | - | £74,600 | 100% | - | (£52,785) | |
| Labour Credit | (£113,045) | (£45,830) | £67,215 | 147% | (£55,000) | (£72,707) | |
| Section 13/16 | (£73,293) | (£37,500) | £35,793 | 95% | (£45,000) | (£75,037) | |
| Provision of Hire Vehicles & Equipment | (£10,048) | (£1,670) | £8,378 | 502% | (£2,000) | (£12,046) | |
| Rent | (£5,200) | - | £5,200 | 100% | - | - | |
| Interest Received Short Term Investments | (£15,252) | (£37,500) | (£22,248) | (59%) | (£45,000) | (£56,545) | |
| Community Safety Youth Work | (£2,085) | (£145,830) | (£143,745) | (99%) | (£175,000) | (£50,840) | |
| Shared Services Income | (£256,426) | (£308,820) | (£52,394) | (17%) | (£370,578) | (£276,251) | |
| Reimbursements from EFA(T) | (£66,814) | (£77,920) | (£11,106) | (14%) | (£93,500) | (£106,554) | |
| Other Miscellaneous Income | (£67,469) | - | £67,469 | 100% | - | (£73,432) | |
| Total Income | (£1,131,677) | (£1,125,820) | £5,857 | 1% | (£1,350,970) | (£1,299,550) | |

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 | (£2,930,454) | (£2,930,454) | (£0) | (0%) | (£3,516,545) | (£293,050) | Central Govt. Grant for Pensions - increase in Employers contribution |
| DCLG BRR 2020-21 | (£1,116,900) | (£979,167) | £137,733 | 14% | (£1,175,000) | - | Business Rate Relief |
| USAR Grant 2020/21 | (£713,800) | (£714,167) | (£367) | (0%) | (£857,000) | (£71,471) | USAR |
| Firelink Grant 2020/21 | (£535,223) | (£523,548) | £11,675 | 2% | (£628,258) | (£52,355) | Communications Network |
| Other Grant Income | (£1,264,394) | (£9,583) | £1,254,810 | 13094% | (£11,500) | (£4,783,392) | Includes Grants in relation to COVID of £1.2M |
| Subtotal-Govt Grants | (£6,560,771) | (£5,156,919) | £1,403,852 | 27% | (£6,188,303) | (£5,200,268) | |

Essex County Fire & Rescue Service
Jan 21
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 | YTD Costs | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Jul-21 | Est Total Cost | Comments |
|----------------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--|
| | | | | | | £ | £ | | |
| | 0 | | | | | | | 0 | |
| | 18,691 | | | | | | | 18,691 | Recall to duty payments |
| | 201,529 | | | | | | | 201,529 | |
| 9501 | 0 | | | | | | | 0 | |
| | 0 | | | | | | | 0 | |
| | 0 | | | | | | | 0 | |
| | 0 | | | | | | | 0 | |
| Not in 9501 | 10,191 | | | | | 0 | | 10,191 | |
| 9501 | 9,881 | | | | | 0 | | 9,881 | |
| | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 3,500 | 36,000 | HR Support Role + Occ Health Bolster for Covid |
| Sub-Total: Staffing costs | 240,291 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 3,500 | 276,291 | |

II - PROTECTIVE EQUIPMENT

| | | | | | | | | | |
|---------------------------------------|----------------|--------|--------|--------|--------|---------------|---------------|----------------|---|
| PPE | 589,501 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 617,501 | |
| Cleaning and decontamination supplies | 150,107 | 12,674 | 12,674 | 12,674 | 12,674 | 12,674 | 12,674 | 238,825 | Additional Cleaning at Stations - £10,174 + £2,500 p/m wipes / sprays |
| Lateral Flow Tests | 36,000 | | | | | | | 54,000 | |
| Sub-Total: Equipment | 775,609 | | | | | 16,674 | 16,674 | 910,327 | |

III- OTHER COSTS

| | | | | | | | | | |
|----------------------------------|----------------|--------|--|--|--|----------|----------|----------------|----------------------------------|
| ICT Infrastructure and licencing | 276,847 | | | | | | | 276,847 | |
| Thermometers | 1,199 | | | | | | | 1,199 | |
| Signage | 44,745 | | | | | | | 44,745 | |
| Other | 13,582 | 15,000 | | | | | | 28,582 | |
| Recharge of PPE | -9,837 | | | | | | | -9,837 | Recharge of PPE to West Mids FRS |
| Sub-Total: Other costs | 326,537 | | | | | 0 | 0 | 341,537 | |

| | | | | | | | | | |
|-------------------------------|------------------|--------------|--------------|--------------|--------------|---------------|---------------|------------------|----------------------------------|
| TOTAL ADDITIONAL COSTS | 1,342,437 | 6,000 | 6,000 | 6,000 | 6,000 | 22,674 | 20,174 | 1,528,155 | |
| REVENUE SPEND | 1,131,244 | | | | | | | | |
| CAPITAL SPEND | 211,193 | | | | | | | | |
| | 1,342,437 | | | | | | | 140,828 | AMOUNT OF GRANT REMAINING |
| | | | | | | | | 8.4% | % OF GRANT REMAINING |

County Fire & Rescue Service - Capital Expenditure as at 31st January 2021



Capital Finance Charge

| Capital | Asset Life | Budget 2020/21 | Adjustment to Budget 2020-21 | Revised Budget 2020-21* | Actual Spend to 31st January |
|---|------------|----------------|------------------------------|-------------------------|------------------------------|
| New Premises | | | | | |
| Service Workshops - New | | 750 | (750) | - | - |
| Existing Premises | | | | | |
| Asset Protection | | 2,000 | (681) | 1,318 | 655 |
| Asset Improvement Works Training Facilities Improvement | | 548 | (444) | 104 | 82 |
| Asset Improvement Works - Shoeburyness | | 500 | (500) | - | - |
| Total Property | | 3,798 | (2,374) | 1,422 | 737 |
| Equipment | | 364 | (267) | 98 | 15 |
| Information Technology | | | | | |
| Projects | | 1,900 | (1,486) | 414 | 396 |
| Total Information Technology | | 1,900 | (1,486) | 414 | 396 |
| Vehicles | | | | | |
| New Appliances | | 1,260 | (1,260) | - | - |
| Other Vehicles | | 860 | (105) | 755 | 620 |
| Total Vehicles | | 2,120 | (1,365) | 755 | 620 |
| Total Capital Expenditure | | 8,182 | (5,492) | 2,689 | 1,768 |

| Budget 2020-21 | Revised Budget 2020-21 | Variance |
|----------------|------------------------|--------------|
| 38 | - | (38) |
| 100 | 66 | (34) |
| 27 | 5 | (22) |
| 25 | - | (25) |
| 190 | 71 | (119) |
| 47 | 12 | (35) |
| 478 | 59 | (419) |
| 478 | 59 | (419) |
| 105 | - | (105) |
| 178 | 114 | (63) |
| 283 | 114 | (168) |
| 998 | 257 | (741) |

Essex County Fire & Rescue Service - Capital Expenditure as at 31st January 2021



* 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* | Carry Forward 2021-22 | Actual Spend to 31st January | 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 | (94,500) | 165,500 | 135,500 | 90,801 | 191,369 | 43,333 | 27,583 | (15,750) |
| B113 | 307000000000 | Off Road Vehicles | 6 | 150,000 | (71,500) | 78,500 | 102,000 | 78,488 | 101,934 | 25,000 | 13,083 | (11,917) |
| B113 | 308000000000 | Officers Cars (Principal Officers) | 4 | 80,000 | (52,500) | 27,500 | 31,000 | 27,500 | - | 20,000 | 6,875 | (13,125) |
| B113 | 311000000000 | Light Vans | 6 | 240,000 | 29,000 | 269,000 | 57,000 | 248,075 | 168,132 | 40,000 | 44,833 | 4,833 |
| B113 | 317000000000 | Ladders | 12 | 50,000 | 500 | 50,500 | - | 12,323 | 38,061 | 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 | (1,365,000) | 755,000 | 325,500 | 620,135 | 499,496 | 282,500 | 114,417 | (168,083) |
| B116 - Operational Equipment | | | | | | | | | | | | |
| B116 | 601000000000 | B.A. Compressors | 8 | 78,000 | (57,149) | 20,851 | 35,000 | - | - | 9,750 | 2,606 | (7,144) |
| 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) | - | 40,000 | - | - | 5,000 | - | (5,000) |
| B116 | | Method entry equipment | 8 | 30,000 | (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 | (266,919) | 97,531 | 105,000 | 14,680 | 38,389 | 47,165 | 12,191 | (34,974) |
| B114 - ICT Equipment | | | | | | | | | | | | |
| B114 | 408000000070 | Hardware Replacement - Hardware | 3 | 200,000 | (152,000) | 48,000 | - | 47,524 | - | 66,667 | 16,000 | (50,667) |
| B114 | 430000987000 | Thin Client Roll-out | 3 | - | 120,000 | 120,000 | - | 117,057 | - | - | 40,000 | 40,000 |
| B114 | 000000000000 | Apprentice laptops (business case agreed Dec) | 3 | - | 18,300 | 18,300 | 9,000 | 18,009 | - | - | - | - |
| B114 | 000000000252 | Emergency COVID spend - Covered by Grant | 3 | - | 211,193 | 211,193 | - | 211,193 | - | - | - | - |
| B114 | | ICT Transformation Programme | 3 | 160,000 | (157,500) | 2,500 | 157,500 | 2,256 | - | 53,333 | 833 | (52,500) |
| 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 | - | - | - | - | - |
| B114 | | CRM | 3 | 500,000 | (500,000) | - | - | - | - | 166,667 | - | (166,667) |
| Total B114 - ICT Equipment | | | | 1,900,000 | (1,485,507) | 414,493 | 191,500 | 396,039 | - | 478,095 | 58,905 | (419,190) |

Essex County Fire & Rescue Service - Capital Expenditure as at 31st January 2021



* To be agreed at asset board

| Nominal Code | Analysis code | | Asset Life | Budget 2020/21 | Adjustment to Budget 2020-21 | Revised Budget 2020-21* | Carry Forward 2021-22 | Actual Spend to 31st January | 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 | (500,000) | - | 100,000 | - | - | 25,000 | - | (25,000) |
| B117 | Various | Asset Protection Works - Training Facilities | 20 | 547,600 | 443,600 | 104,000 | 539,200 | 81,800 | 22,149 | 27,380 | 5,200 | 22,180 |
| | | Total B117 - Asset Improvement | | 1,047,600 | (943,600) | 104,000 | 639,200 | 81,800 | 22,149 | 52,380 | 5,200 | (47,180) |
| | | B118 - Asset Protection | | | | | | | | | | |
| | | Asset Protection | 20 | 2,000,000 | (2,000,000) | - | - | - | - | 100,000 | - | (100,000) |
| B118 | 202052000438 | Basildon Roofing | 20 | - | 140,000 | 140,000 | - | 138,849 | - | - | 7,000 | 7,000 |
| B118 | 202068000440 | Billericay Appliance Pay | 20 | - | 23,500 | 23,500 | - | 22,051 | - | - | 1,175 | 1,175 |
| B118 | | Colchester FP | 20 | - | 45,000 | 45,000 | - | - | - | - | 2,250 | 2,250 |
| B118 | | Colchester Boiler Room | 20 | - | 25,000 | 25,000 | - | - | - | - | 1,250 | 1,250 |
| B118 | | WTC | 20 | - | 15,000 | 15,000 | - | 14,130 | - | - | 750 | 750 |
| B118 | | Witham Bolier Room | 20 | - | 72,000 | 75,500 | - | 71,502 | - | - | 3,775 | 3,600 |
| B118 | | Orsett Appliance Bay | 20 | - | 50,000 | 45,000 | 30,000 | - | 74,966 | - | 2,250 | 2,500 |
| B118 | | Southend Boilers | 20 | - | 95,000 | 95,000 | 22,000 | - | - | - | 4,750 | 4,750 |
| B118 | | Harlow Showers | 20 | - | 155,000 | 155,000 | 5,000 | 76,751 | 34,021 | - | 7,750 | 7,750 |
| B118 | | Dunmow Yard | 20 | - | - | - | 140,000 | - | - | - | - | - |
| B118 | | Great Baddow Windows | 20 | - | - | - | 136,500 | - | - | - | - | - |
| B118 | | Loughton Drying | 20 | - | 31,000 | 31,000 | - | - | 30,723 | - | 1,550 | 1,550 |
| B118 | | Maldon Boilers | 20 | - | 30,000 | 30,000 | 26,000 | - | 55,317 | - | 1,500 | 1,500 |
| B118 | | Fire Alarms | 20 | - | 60,000 | 60,000 | 60,000 | - | - | - | 3,000 | 3,000 |
| B118 | | Kelvedon Park Pond Works | 20 | - | - | - | 345,000 | - | - | - | - | - |
| B118 | | Burnham AB FI | 20 | - | 25,000 | 25,000 | 48,500 | - | - | - | 1,250 | 1,250 |
| B118 | | Orsett BA split | 20 | - | 142,000 | 142,000 | 8,000 | 96,817 | 49,439 | - | 7,100 | 7,100 |
| B118 | | Orsett Boiler Replacement | 20 | - | 83,000 | 83,000 | - | - | 82,830 | - | 4,150 | 4,150 |
| B118 | | Appliance Bay Doors: Halstead, Wheely and Tollesbury | 20 | - | 70,000 | 70,000 | - | - | 70,593 | - | 3,500 | 3,500 |
| B118 | | Orsett FRA | 20 | - | 22,500 | 22,500 | 32,500 | - | - | - | 1,125 | 1,125 |
| B118 | | Canvey Island Showers | 20 | - | - | - | - | - | - | - | - | - |
| B118 | | Kelvedon Park heating system | 20 | - | 235,227 | 235,227 | - | 235,227 | - | - | 11,761 | 11,761 |
| | | B118 - Asset Protection | | 2,000,000 | (680,773) | 1,317,727 | 853,500 | 655,327 | 397,889 | 100,000 | 65,886 | (34,039) |
| | | TOTAL BUDGET 2020-21 | | 8,182,050 | (5,491,799) | 2,688,751 | 2,114,700 | 1,767,982 | 957,923 | 997,640 | 256,599 | (740,966) |

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 | |
| 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 |

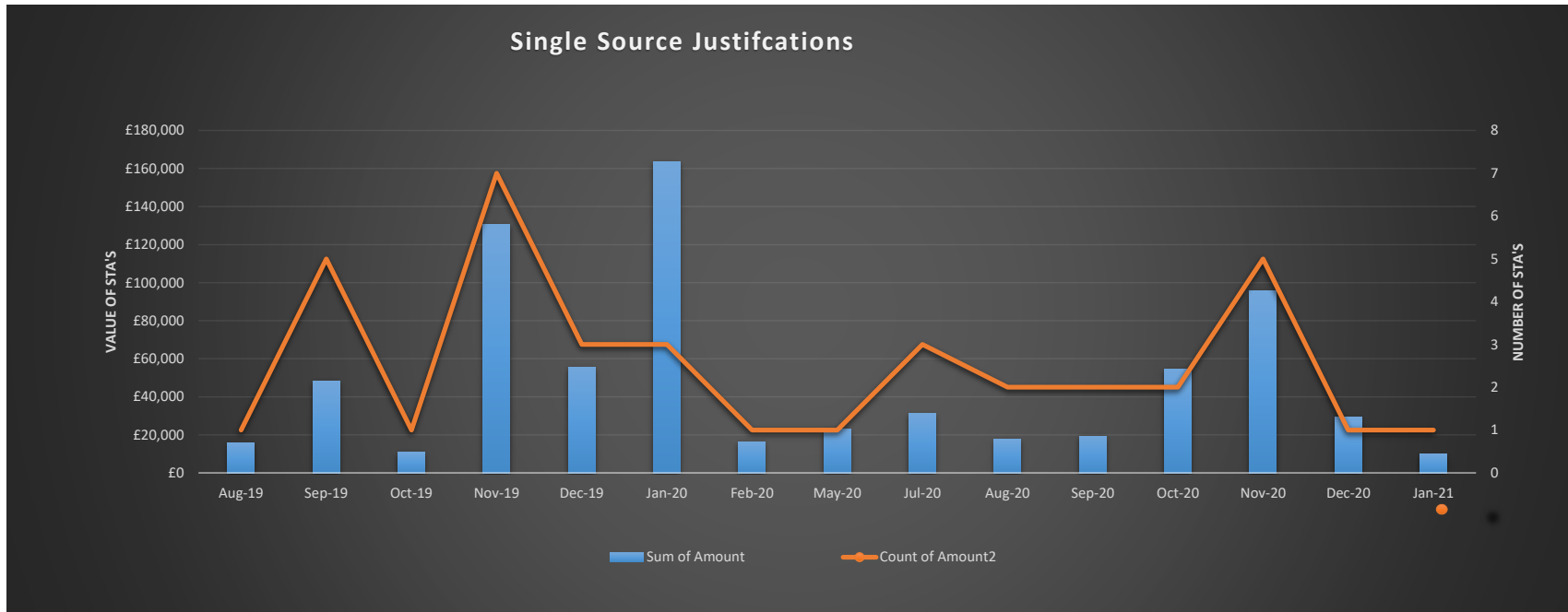
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 31 January 2021

| Description | YTD Actual £'000s | COVID YTD £'000s | YTD Adjusted Actual £'000s | YTD Budget £'000s | Variance YTD £'000s | Variance YTD % | Current Full Year Budget £'000s | YTD Actuals 2019-20 £'000s |
|-------------------------------------|----------------------|---------------------|-------------------------------------|-------------------------|------------------------|----------------------|---------------------------------------|----------------------------------|
| Wholetime Firefighters | 28,967 | 201 | 28,766 | 28,530 | (236) | (1%) | 34,633 | 27,841 |
| On Call Firefighters | 5,529 | - | 5,529 | 5,304 | (226) | (4%) | 6,893 | 5,398 |
| Control | 1,314 | 19 | 1,296 | 1,196 | (99) | (8%) | 1,368 | 1,177 |
| Support Staff | 12,348 | 18 | 12,330 | 12,287 | (43) | (0%) | 14,715 | 11,703 |
| Total Employment Costs | 48,158 | 238 | 47,921 | 47,316 | (604) | (1%) | 57,609 | 46,120 |
| Support Costs | 1,518 | 10 | 1,508 | 1,713 | 205 | 12% | 2,060 | 1,718 |
| Premises & Equipment | 8,720 | 785 | 7,935 | 8,773 | 839 | 10% | 10,528 | 8,690 |
| Other Costs & Services | 2,290 | 37 | 2,253 | 2,731 | 478 | 17% | 3,268 | 2,710 |
| Ill health pension costs | 1,910 | - | 1,910 | 1,921 | 12 | 1% | 2,276 | 1,868 |
| Financing Items | 1,040 | - | 1,040 | 1,054 | 14 | 1% | 6,365 | 1,082 |
| Total Other Costs | 15,477 | 832 | 14,645 | 16,193 | 1,548 | 10% | 24,496 | 16,068 |
| Gross Expenditure | 63,635 | 1,070 | 62,566 | 63,509 | 943 | 1% | 82,106 | 62,188 |
| Specific Govt. Grants Income | (6,561) | (1,054) | (5,507) | (5,157) | 350 | (7%) | (6,188) | (5,200) |
| Operational income | (1,132) | (16) | (1,115) | (1,126) | (11) | 1% | (1,351) | (1,300) |
| Net Expenditure | 55,943 | (0) | 55,943 | 57,226 | 1,283 | 2% | 74,567 | 55,689 |
| Funding | | | | | | | | |
| Revenue Support Grant | (7,445) | - | (7,445) | (7,445) | 0 | 0% | (8,473) | (7,326) |
| National Non-Domestic Rates | (13,964) | - | (13,964) | (13,919) | 44 | 0% | (16,519) | (14,159) |
| Council Tax Collection Account | (399) | - | (399) | (479) | (80) | (17%) | (400) | (557) |
| Council Tax | (40,264) | - | (40,264) | (40,234) | 30 | 0% | (47,851) | (38,937) |
| Cont'ns to/(from) General Bals | - | - | - | 245 | 245 | - | 294 | - |
| Total Funding | (62,072) | - | (62,072) | (61,832) | 240 | (16%) | (72,949) | (60,979) |
| Funding Gap / (Surplus) | (6,129) | (0) | (6,129) | (4,606) | 1,523 | (14%) | 1,618 | (5,291) |

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 |
|---------|------------|----------|---|
| £10,075 | ICT | Civica | Rationale for SSJ is due to system configuration and data migration |

Appendix 3 Internal Audit Recommendations Summary by Audit

| Financial Year | Audit Report Title | Owner | Total Recommendations | | Completed Recommendations | | Recommendations Outstanding | | Recommendations outside of due date | | |
|--------------------|---|---|----------------------------|-----------|---------------------------|-----------|-----------------------------|---------------------------|-------------------------------------|------------|--|
| | | | High | Medium | High | Medium | High | Medium | High | Medium | |
| 2018/19 | ICT Contract Management - Monitoring | Head of ICT (Sarah Taylor) | - | 1 | - | 1 | - | - | - | - | |
| 2018/19 | ICT Contract Management - Policy | Head of ICT (Sarah Taylor) | - | 1 | - | 1 | - | - | - | - | |
| 2019/20 | Non-Operational - H&S | Senior Health and Safety Advisor (Joanne Hampton) | - | 3 | - | 3 | - | - | - | - | |
| 2019/20 | HR and Organisational Business Systems (HOBS) | Chief Finance Officer (Neil Cross) Corporate Services Director (Karl Edwards) Payroll 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 | - | 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 | - | 2 | |
| 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 | - | 5 | |
| 2020/21 | HR Wellbeing | Assistant Director of HR (Natalie Quickenden) Wellbeing & Occupational Health Manager (Vince Lungley) | - | 1 | - | 1 | - | - | - | - | |
| 2020/21 | Digital & Data Strategy | Director of Corporate Services (Karl Edwards) Head of ICT (Sarah Taylor) | - | 3 | - | - | - | 3 | - | - | |
| THIS UPDATE | | | 5 | 33 | 5 | 21 | - | 12 | - | 9 | |
| | | | 38 | | 26 | | 12 | | 9 | | |
| | | | Percentage complete | | | | 68% | Percentage overdue | | 75% | |
| LAST UPDATE | | | 5 | 33 | 5 | 21 | - | 12 | - | 8 | |
| | | | 38 | | 26 | | 12 | | 8 | | |
| | | | Percentage complete | | | | 68% | Percentage overdue | | 67% | |