

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



Meeting	<b>Fire &amp; Rescue - Performance and Resources Board</b>	Agenda Item	
Meeting Date		Report Number	
Report Author:	Beth Blackburn, Finance Business Partner		
Presented By	Neil Cross - Chief Finance Officer		
Subject	<b>Budget Review - April 2021</b>		
Type of Report:	Information		

**SUMMARY**

This paper reports on expenditure against budget as at 30 April 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 30 April 2021 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 30 April 2021

## EXECUTIVE SUMMARY

### Additional changes to 2021/22 reporting:

Historically Wholetime and On Call overtime was excluded from P1 and additional costs were included in P13. Due to the payments being in arrears the figures in P1 were lower than other months, these are now being estimated and are included in April.

Financing Items - MRP is being accrued each month rather than releasing the full amount in P13. This is a change in practice from the prior year as the outturn surplus/deficit was hard to gauge but will provide more clarity to the overall performance.

The allocation of Earmarked Reserves is split out from the BAU activity in the Income and Expenditure statements.

### Changes to the reporting layout of Income and Expenditure Summary

To have a better understanding of what drives the movement of spend v budget during the year, we have made some changes to the layout of the Income and Expenditure statement. On the left we now show the prior year numbers for the period and the variance to the prior year budget. On the right the columns show the underlying business as usual (BAU) actuals, any covid and earmarked project spend. The total of the 3 columns give the overall spend by the service for the period. There are two variances – the first to show Total Spend v Budget and the second which allows us to track the variances on the underlying of BAU spend. This gives the Budget holders a clearer picture on over or under spend for their budgets. It will also allow for further transparency of cost.

### Summary Income & Expenditure

Net Business As Usual (BAU) Expenditure to April is £422k under Budget.

The Main Reasons for the Variance are:

Area of Variance	Variance in month	£	Context behind variance
Employment costs		139,543	Part of the variance may be due to an over budgeted estimate included in P1 for overtime and On Call activity as it is a new process. We anticipate this to be a timing variance issue and it should smooth out over the rest of the year.
Non employment costs:		188,695	Lower costs due to Covid impact:
Support costs	22,374		£26k Lower Travel and Subsistence.
Premises & Equipment	85,735		£40k lower transport costs £22k lower property maintenance costs £18k lower IT communication costs
Other Costs & Services	70,116		£40k lower Establishment expenses (£20k of which is due to less community safety work) £22k lower other local authority services costs (lower council payments and police collaboration costs than budgeted)

### Funding

Funding includes a £97k shortfall in the month for NNDR which is offset against specific grant income release. The expected full year amount of £2.6m will be offset against the March 22 payment of the section 31 income grant. The districts have deducted this amount which would impact cashflow. We are currently in discussions with the districts to align deduction of this to March 22 (i.e the period in which the Grant will be paid).

Earmarked Reserves - £493k of Earmarked Reserve funding was used in the month. This relates to LGPS Deficit (£295k), Competency Management System (£146k) and Operational Training (£51k).

A summary of Earmarked Reserve Funding / Usage will be included in the May 21 financial pack.

**Essex County Fire and Rescue Service**  
**Outturn Income and Expenditure account - March 2021**

Description	BAU Period		Earmarked Projects not budgeted	Actual £'000s	Budget £'000s	Variance £'000s	% Variance	Prior Year	Variance £'000s	% Variance
	Actual £'000	Covid								
Wholetime Firefighters	34,917	212	-	35,130	34,633	(497)	-1%	33,308	(1,821)	-5%
On Call Firefighters	7,064	-	-	7,064	6,893	(171)	-2%	6,782	(281)	-4%
Control	1,594	21	-	1,615	1,368	(247)	-18%	1,365	(250)	-18%
Support Staff	14,933	25	285	15,243	14,715	(527)	-4%	14,177	(1,066)	-8%
<b>Total Employment Costs</b>	<b>58,507</b>	<b>259</b>	<b>285</b>	<b>59,051</b>	<b>57,609</b>	<b>(1,442)</b>	<b>-3%</b>	<b>55,633</b>	<b>(3,418)</b>	<b>-6%</b>
Support Costs	1,921	13	201	2,135	2,174	39	2%	2,338	203	9%
Premises & Equipment	9,775	544	120	10,439	10,678	239	2%	10,162	(276)	-3%
Other Costs & Services	2,811	58	-	2,869	3,298	428	13%	3,248	378	12%
Ill health pension costs	2,253	-	-	2,253	2,276	23	1%	2,261	9	0%
Financing Items	5,370	-	-	5,370	6,365	995	16%	6,082	712	12%
Inflation Provision	-	-	-	-	-	-	0%	-	-	0%
<b>Total Other Costs</b>	<b>22,129</b>	<b>616</b>	<b>321</b>	<b>23,066</b>	<b>24,790</b>	<b>1,725</b>	<b>7%</b>	<b>24,092</b>	<b>1,026</b>	<b>4%</b>
<b>Gross Expenditure</b>	<b>80,636</b>	<b>875</b>	<b>605</b>	<b>82,117</b>	<b>82,400</b>	<b>283</b>	<b>0%</b>	<b>79,724</b>	<b>(2,392)</b>	<b>-3%</b>
<b>Operational income</b>	<b>(7,855)</b>	<b>(1,417)</b>	<b>-</b>	<b>(9,271)</b>	<b>(7,539)</b>	<b>1,732</b>	<b>-23%</b>	<b>(8,378)</b>	<b>893</b>	<b>-11%</b>
<b>Net Expenditure</b>	<b>72,782</b>	<b>(542)</b>	<b>605</b>	<b>72,846</b>	<b>74,861</b>	<b>2,015</b>	<b>3%</b>	<b>71,346</b>	<b>(1,499)</b>	<b>-2%</b>
<b>Funding</b>										
Revenue Support Grant	(8,473)	-	-	(8,473)	(8,473)	(0)	0%	(8,337)	136	2%
National Non-Domestic Rates	(16,882)	-	-	(16,882)	(16,519)	363	-2%	(16,569)	313	2%
Council Tax Collection Account	(543)	-	-	(543)	(400)	143	-36%	(643)	(100)	-15%
Council Tax	(47,765)	-	-	(47,765)	(47,851)	(86)	0%	(45,695)	2,070	5%
<b>Total Funding</b>	<b>(73,663)</b>	<b>-</b>	<b>-</b>	<b>(73,663)</b>	<b>(73,243)</b>	<b>420</b>	<b>-1%</b>	<b>(71,244)</b>	<b>2,419</b>	<b>3%</b>
<b>Funding Gap / (Surplus)</b>	<b>(882)</b>	<b>(542)</b>	<b>605</b>	<b>(818)</b>	<b>1,618</b>	<b>2,435</b>	<b>++</b>	<b>102</b>	<b>920</b>	<b>++</b>
Cont'ns to/(from) General Reserves	-	-	-	-	-	-	0%	0	0	
Cont'ns to/(from) Earmarked reserves	(0)	542	(605)	(64)	-	64	0%	-	64	
	<b>(0)</b>	<b>542</b>	<b>(605)</b>	<b>(64)</b>	<b>-</b>	<b>64</b>		<b>0</b>	<b>64</b>	
<b>Net (Surplus)/Deficit to/from General Reserves</b>	<b>(882)</b>	<b>(0)</b>	<b>-</b>	<b>(882)</b>	<b>1,618</b>	<b>2,499</b>		<b>102</b>	<b>984</b>	

Summary Income and Expenditure Statement to April 2021

Prior Year Period Actuals £'000s	Prior year Period Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	BAU Period Actual £'000s	COVID £'000s	Earmarked Projects £'000s	Period Actual £'000s	Period Budget £'000s	Budget Vs Actuals £'000s	Variance %	Budget Vs BAU Actuals £'000s	Variance %
2,721	2,765	44	Wholetime Firefighters	2,796	-	23	2,819	2,874	56	2%	79	3%
215	237	22	On Call Firefighters	580	-	-	580	608	28	5%	28	5%
121	116	(5)	Control	121	-	-	121	130	9	7%	9	7%
1,147	1,181	34	Support Staff	1,213	1	315	1,529	1,237	(292)	(24%)	24	2%
<b>4,204</b>	<b>4,299</b>	<b>95</b>	<b>Total Employment Costs</b>	<b>4,710</b>	<b>1</b>	<b>338</b>	<b>5,050</b>	<b>4,850</b>	<b>(200)</b>	<b>(4%)</b>	<b>140</b>	<b>3%</b>
86	181	95	Support Costs	156	-	-	156	179	22	13%	22	13%
781	890	109	Premises & Equipment	750	-	154	904	835	(69)	(8%)	86	10%
221	267	46	Other Costs & Services	195	-	-	195	265	70	26%	70	26%
367	327	(40)	Ill health pension costs	220	-	-	220	229	9	4%	9	4%
104	105	1	Financing Items	517	-	-	517	518	1	0%	1	0%
<b>1,559</b>	<b>1,770</b>	<b>211</b>	<b>Total Other Costs</b>	<b>1,838</b>	<b>-</b>	<b>154</b>	<b>1,992</b>	<b>2,026</b>	<b>34</b>	<b>2%</b>	<b>189</b>	<b>9%</b>
-	-	-	Investment in productivity improvement	-	-	-	-	-	-	-	-	-
<b>5,762</b>	<b>6,069</b>	<b>307</b>	<b>Gross Expenditure</b>	<b>6,548</b>	<b>1</b>	<b>493</b>	<b>7,042</b>	<b>6,876</b>	<b>(165)</b>	<b>(2%)</b>	<b>328</b>	<b>5%</b>
<b>(531)</b>	<b>(516)</b>	<b>16</b>	<b>Specific Govt. Grants Income</b>	<b>(627)</b>	<b>-</b>	<b>-</b>	<b>(627)</b>	<b>(532)</b>	<b>95</b>	<b>(18%)</b>	<b>95</b>	<b>(18%)</b>
<b>(69)</b>	<b>(113)</b>	<b>(43)</b>	<b>Operational income</b>	<b>(81)</b>	<b>-</b>	<b>-</b>	<b>(81)</b>	<b>(81)</b>	<b>(1)</b>	<b>1%</b>	<b>(1)</b>	<b>1%</b>
<b>5,161</b>	<b>5,441</b>	<b>279</b>	<b>Net Expenditure</b>	<b>5,840</b>	<b>1</b>	<b>493</b>	<b>6,334</b>	<b>6,263</b>	<b>(71)</b>	<b>(1%)</b>	<b>422</b>	<b>7%</b>
			<b>Funding</b>									
(2,824)	(2,824)	0	Revenue Support Grant	(2,840)	-	-	(2,840)	(2,840)	-	-	-	-
(1,237)	(1,236)	1	National Non-Domestic Rates	(1,235)	-	-	(1,235)	(1,237)	(2)	0%	(2)	0%
(54)	(54)	(0)	Council Tax Collection Account	(9)	-	-	(9)	(54)	(45)	83%	(45)	83%
(2,353)	(2,353)	0	Council Tax Precept	(2,338)	-	-	(2,338)	(2,338)	-	-	-	-
1	-	(1)	Council Tax Collection Impact	97	-	-	97	(1)	(99)		(99)	
<b>(6,468)</b>	<b>(6,467)</b>	<b>1</b>	<b>Net Funding</b>	<b>(6,325)</b>	<b>-</b>	<b>-</b>	<b>(6,325)</b>	<b>(6,470)</b>	<b>(145)</b>	<b>2%</b>	<b>(145)</b>	<b>2%</b>
-	-	-	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-
-	-	-	Cont'ns to/(from) Earmarked Reserves	-	-	(493)	(493)	-	493	-	-	-
-	-	-	<b>Total Contribution to/(from) Reserves</b>	-	-	<b>(493)</b>	<b>(493)</b>	-	<b>493</b>	-	-	-
<b>(6,468)</b>	<b>(6,467)</b>	<b>1</b>	<b>Total Funding</b>	<b>(6,325)</b>	<b>-</b>	<b>(493)</b>	<b>(6,818)</b>	<b>(6,470)</b>	<b>348</b>	<b>(5%)</b>	<b>(145)</b>	<b>2%</b>
<b>(1,306)</b>	<b>(1,026)</b>	<b>280</b>	<b>Funding Gap / (Surplus)</b>	<b>(485)</b>	<b>1</b>	<b>-</b>	<b>(484)</b>	<b>(208)</b>	<b>276</b>	<b>(133%)</b>	<b>277</b>	<b>(134%)</b>

## Total Statement of Expenditure to April 2021

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	2020-21 YTD Actuals £'000s
Wholetime Firefighters	2,819	2,874	56	2%	34,340	2,721
On-Call Firefighters	580	608	28	5%	7,081	215
Control	121	130	9	7%	1,568	121
Support Staff	1,529	1,237	(292)	(24%)	15,075	1,147
<b>Total Employment Cost</b>	<b>5,050</b>	<b>4,850</b>	<b>(200)</b>	<b>(4%)</b>	<b>58,063</b>	<b>4,204</b>
Training	66	74	8	10%	885	49
Other Employee Costs	75	63	(12)	(19%)	761	25
Travel & Subsistence	15	42	27	65%	502	12
<b>Support Costs</b>	<b>156</b>	<b>179</b>	<b>22</b>	<b>13%</b>	<b>2,148</b>	<b>86</b>
Property Maintenance	144	167	23	14%	2,001	157
Utilities	65	56	(9)	(16%)	678	68
Rent & Rates	134	135	1	1%	1,626	131
Equipment & Supplies	119	121	2	2%	1,452	139
Communications	109	122	13	11%	1,460	118
Information Systems	292	154	(138)	(90%)	1,845	134
Transport	41	80	40	49%	962	34
<b>Premises &amp; Equipment</b>	<b>904</b>	<b>835</b>	<b>(69)</b>	<b>(8%)</b>	<b>10,024</b>	<b>781</b>
Establishment Expenses	47	89	42	47%	1,071	24
Risk Protection	52	56	4	7%	674	43
Professional Fees & Services	63	85	22	26%	1,113	118
Democratic Representation	18	18	(0)	(0%)	220	19
Agency Services	14	17	2	14%	200	17
<b>Other Costs &amp; Services</b>	<b>195</b>	<b>265</b>	<b>70</b>	<b>26%</b>	<b>3,278</b>	<b>221</b>
<b>Ill Health Pension Costs</b>	<b>220</b>	<b>229</b>	<b>9</b>	<b>4%</b>	<b>2,276</b>	<b>367</b>
Lease & Interest Charges	104	105	1	1%	1,265	104
Depreciation	-	-	-	-	-	-
Capital Financing Items	413	413	-	-	4,950	-
Inflation Provision	-	-	-	-	-	-
<b>Financing Items</b>	<b>517</b>	<b>518</b>	<b>1</b>	<b>0%</b>	<b>6,215</b>	<b>104</b>
Investment in productivity improvement					1,151	
<b>Gross Expenditure</b>	<b>7,042</b>	<b>6,876</b>	<b>(165)</b>	<b>(2%)</b>	<b>83,155</b>	<b>5,762</b>
<b>Government Grants</b>	<b>(627)</b>	<b>(532)</b>	<b>95</b>	<b>(18%)</b>	<b>(6,387)</b>	<b>(531)</b>
<b>Other Operational Income</b>	<b>(81)</b>	<b>(81)</b>	<b>(1)</b>	<b>1%</b>	<b>(975)</b>	<b>(1,438)</b>
<b>Total Operational Income</b>	<b>(708)</b>	<b>(613)</b>	<b>94</b>	<b>(15%)</b>	<b>(7,361)</b>	<b>(1,969)</b>
<b>Net Expenditure</b>	<b>6,334</b>	<b>6,263</b>	<b>(71)</b>	<b>(1%)</b>	<b>75,794</b>	<b>5,161</b>

## Operational Income

Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2020-21 YTD Actuals £	Comments
Cycle to Work Scheme	(2,753)	(2,501)	252	(10%)	(30,006)	(2,787)	
Childcare Vouchers	(3,022)	(5,417)	(2,395)	44%	(65,004)	(4,053)	
Canteen Income	(2,984)	(4,167)	(1,183)	28%	(50,004)	0	
Sale of Vehicle Spares	(518)	(2,083)	(1,565)	75%	(25,000)	0	
Aerial Sites	(10,828)	(12,971)	(2,143)	17%	(155,652)	(11,897)	
Solar Panel Income	(4,116)	(4,167)	(51)	1%	(50,000)	(4,100)	
Hydrant Tests	(5,073)	(7,500)	(2,427)	32%	(90,000)	(224)	
Lease Cars - Employee Contributions	(600)	(1,250)	(650)	52%	(15,000)	(909)	
Service Charges	(48)	(50)	(2)	5%	(600)	(49)	
Secondments	(17,801)	0	17,801	0%	0	0	
Fire Safety Courses	0	0	0	0%	0	0	
Community Safety General	(7,460)	0	7,460	0%	0	(7,460)	
Labour Credit	(799)	(4,583)	(3,784)	83%	(55,000)	(1,219)	
Section 13/16	(5,968)	(3,750)	2,218	(59%)	(45,000)	(5,408)	
Provision of Hire Vehicles & Equipment	0	(167)	(167)	100%	(2,000)	0	
Rent	0	0	0	0%	0	0	
Interest Received Short Term Investements	(390)	(2,083)	(1,693)	81%	(24,996)	(3,300)	
External Interest Received	0	0	0	0%	0	0	
Events Income	0	0	0	0%	0	0	
Community Safety Youth Work	0	(8,333)	(8,333)	100%	(99,998)	0	
Shared Services Income	(13,184)	(15,167)	(1,983)	13%	(182,001)	(20,911)	
Reimbursements from EFA(T)	0	0	0	0%	0	(3,769)	
Other Miscellaneous Income	(5,095)	(7,042)	(1,947)	28%	(84,499)	(3,279)	
<b>Total Operational Income</b>	<b>(80,638)</b>	<b>(81,231)</b>	<b>(593)</b>	<b>1%</b>	<b>(974,760)</b>	<b>(69,365)</b>	

### Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2020-21 YTD Actuals £	Comments
Addn Pens Grant Accr	(293,045)	(293,045)	0	0%	(3,516,545)	(293,045)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2021-22	(111,690)	(111,690)	0	0%	(1,340,280)	(111,690)	Business Rate relief
USAR Grant 2021-22	(71,380)	(71,432)	(52)	0%	(856,560)	(71,380)	
Firelink Grant 2021-22	(53,522)	(55,098)	(1,576)	3%	(662,258)	(53,552)	Communications Network and includes New Risk Mosaic programme funding
Other Grant Income	(97,329)	(958)	96,371		(11,500)	(1,702)	Actuals Includes Grant to offset NNDR shortfall for full year expected £2.6M and budget includes £11.5k for Prevention (funding from PFCC for 1 FTE). Nothing was budgeted for Covid 19 funding
<b>Subtotal-Govt Grants</b>	<b>(626,967)</b>	<b>(532,223)</b>	<b>94,744</b>	<b>18%</b>	<b>(6,387,143)</b>	<b>(531,369)</b>	

**Essex County Fire & Rescue Service**  
**Apr-21**  
**COVID-19 Incremental Cost Summary / PO Commitments / Forecast**

**INCOME**

First Tranche of Covid 19 Emergency Funding - March 20	290,932
Second Tranche of Covid 19 Emergency Funding - May 2020	1,378,051
Third Tranche of Covid 19 Emergency Funding - April 2021	233,344
<b>TOTAL FUNDING</b>	<b>1,902,327</b>

**I - STAFFING COSTS**

	Apr-21	YTD Costs	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Est Total Cost	Comments
	£					£	£		
On Call additional costs - service response		0						0	
Wholetime overtime (including control)- service response		32,800						32,800	Recall to duty payments
On Call additional costs - LRF support		201,529						201,529	
Wholetime overtime - LRF support		0						0	
On Call additional costs - National response		0						0	
Wholetime overtime - National response		0						0	
ARA's		10,191				0		10,191	
ARA's Recovery		13,300				0		13,300	
Other	864	4,831	5,500	5,500	5,500	5,500		26,831	HR Support Role + Occ Health Bolster for Covid
<b>Sub-Total: Staffing costs</b>	<b>864</b>	<b>262,651</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>284,651</b>	

**II - PROTECTIVE EQUIPMENT**

PPE		323,142	4,000	4,000	4,000	4,000	4,000	343,142	
Cleaning and decontamination supplies		178,688	12,890	12,890	12,890	12,890	12,890	243,138	Additional Cleaning at Stations - £10,174 ( move to 10,390 in Apr 21) + £2,500 p/m wipes / sprays
Lateral Flow Tests		74,100						74,100	
<b>Sub-Total: Equipment</b>		<b>0</b>	<b>575,930</b>	<b>16,890</b>	<b>16,890</b>	<b>16,890</b>	<b>16,890</b>	<b>660,380</b>	

**III- OTHER COSTS**

ICT Infrastructure and licencing		228,905	40,000					268,905	
Thermometers		1,199						1,199	
Signage		44,745						44,745	
Other		16,608	15,000	132,000				163,608	£15k relating to Bureau Veritas & £132k Classroom and toilet block in Weathersfield training room
Recharge of PPE		-9,837						-9,837	Recharge of PPE to West Mids FRS
Changes to Workplace on return to work		0	30,000	30,000	40,000			100,000	
<b>Sub-Total: Other costs</b>		<b>0</b>	<b>281,620</b>	<b>85,000</b>	<b>162,000</b>	<b>40,000</b>	<b>0</b>	<b>568,620</b>	

**TOTAL ADDITIONAL COSTS**

<b>864</b>	<b>1,120,201</b>	<b>107,390</b>	<b>184,390</b>	<b>62,390</b>	<b>22,390</b>	<b>16,890</b>	<b>1,513,651</b>
REVENUE SPEND	909,009						
CAPITAL SPEND	211,193						
	<b>1,120,201</b>						
STOCK SPEND	298,421						
Amount of 2020/21 Grant remaining	250,361						
	Amount of Grant remaining						
	% OF GRANT REMAINING						
	388,676						
	20.4%						



Capital	Budget 2021/22	Adjustment to Forecast	Forecast - Apr 2021*	Actual Spend
New Premises				
Service Workshops - New	250	-	250	-
Existing Premises				
Asset Protection	1,700	-	1,700	50
Asset Improvement Works Training Facilities Improvement	1,651	-	1,651	-
Asset Improvement Works - Shoeburyness	906	-	906	2
<b>Total Property</b>	<b>4,507</b>	<b>-</b>	<b>4,507</b>	<b>53</b>
<b>Equipment</b>	<b>246</b>	<b>-</b>	<b>246</b>	<b>22</b>
<b>Information Technology</b>				
Projects	570	13	583	-
<b>Total Information Technology</b>	<b>570</b>	<b>13</b>	<b>583</b>	<b>-</b>
<b>Vehicles</b>				
New Appliances	2,330	-	2,330	-
Other Vehicles	978	-	978	-
<b>Total Vehicles</b>	<b>3,308</b>	<b>-</b>	<b>3,308</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>8,630</b>	<b>13</b>	<b>8,643</b>	<b>75</b>



Essex County Fire & Rescue Service - Capital Expenditure as at 30th April 2021



\* To be agreed at asset board

Nominal Code		Asset Life	Budget 2021/22	Adjustment to Forecast	Forecast - Apr 2021*	Actual Spend	Commitments / Orders
<b>B113 - Vehicles</b>							
B113	Appliances (Pumping)	15	2,330,000	-	2,330,000	-	2,328,200
B113	ICU Internals	6	30,000	-	30,000	-	-
B113	Light Vehicles	6	292,000	-	292,000	-	105,526
B113	Off Road Vehicles	6	102,000	-	102,000	-	101,934
B113	Officers Cars (Principal Officers)	4	111,000	-	111,000	-	49,965
B113	Specialist rescue vehicle	6	100,000	-	100,000	-	-
B113	Light Vans	6	248,000	-	248,000	-	-
B113	Ladders	12	94,500	-	94,500	-	-
<b>Total B113 - Vehicles</b>			<b>3,307,500</b>	<b>-</b>	<b>3,307,500</b>	<b>-</b>	<b>2,585,626</b>
<b>B116 - Operational Equipment</b>							
B116	B.A. Compressors	8	55,851	-	55,851	22,149	-
B116	BA Contamination machine	8	80,000	-	80,000	-	-
B116	Method entry equipment	8	30,000	-	30,000	-	-
B116	Smoke curtains	8	30,000	-	30,000	-	-
B116	Body warn CCTV	8	30,000	-	30,000	-	-
B116	Fog spikes	8	20,000	-	20,000	-	-
<b>Total B116 - Operational Equipment</b>			<b>245,851</b>	<b>-</b>	<b>245,851</b>	<b>22,149</b>	<b>-</b>
Note: ICT Budget updated in line with the Digital & Data Strategy							
<b>B114 - ICT Equipment</b>							
B114	Rolling laptop refresh	3	130,000	(76,667)	53,333	-	-
B114	Rolling phone refresh	3	100,000	- 100,000	-	-	-
B114	Apprentice laptops (business case agreed Dec)	3	32,400	-	32,400	-	-
B114	Virtual servers	3	25,000	- 25,000	-	-	-
B114	VOICE	3	-	215,000	215,000	-	-
B114	ICCS/CAD Replacement - Control Project	7	282,150	-	282,150	-	-
<b>Total B114 - ICT Equipment</b>			<b>569,550</b>	<b>13,333</b>	<b>582,883</b>	<b>-</b>	<b>-</b>



\* To be agreed at asset board

Nominal Code		Asset Life	Budget 2021/22	Adjustment to Forecast	Forecast - Apr 2021*	Actual Spend	Commitments / Orders
	<b>B112 - Land &amp; Building</b>						
B112	Lexden Workshops Relocation	20	250,000	-	250,000	-	-
	<b>Total B112 - Land &amp; Building</b>		<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
B117	Asset Improvement Works - Shoeburyness	20	905,814	-	905,814	2,207	59,716
B117	<b>Asset Protection Works - Training Facilities:</b>	20					
	Phase 1 - Chelmsford, Greys, Southend, SWF		212,012	-	-	-	28,956
	Phase 2 - Braintree, Brentwood		429,089	-	-	-	-
	Phase 3 - Harlow, Safron Waldon and Clacton		741,000	-	-	-	-
	Witham TC Wah		70,000	-	-	-	-
	Wethersfield TC room/Pilot scheme Grays		130,006	-	-	-	-
	Deep lift pits		60,000	-	-	-	-
	Consultancy		8,682	-	-	-	-
	<b>Total B117 - Asset Improvement</b>		<b>2,556,603</b>	<b>-</b>	<b>905,814</b>	<b>2,207</b>	<b>88,672</b>
	<b>B118 - Asset Protection</b>						
	<b>Projects carried forward from 20/21:</b>						
B118	Colchester FP/WFS Offices	20	7,000	-	7,000	-	-
B118	Orsett Appliance Bay	20	35,000	-	35,000	-	-
B118	Southend Boilers	20	22,000	-	22,000	-	-
B118	Fire Alarms	20	5,000	-	5,000	-	-
B118	Burnham AB Floor	20	35,000	-	35,000	-	-
	<b>Projects commencing 21/22:</b>						
B118	Dunmow Yard	20	140,000	-	140,000	-	-
B118	Great Baddow Windows	20	130,000	-	130,000	-	-
B118	Kelvedon Park Pond Works	20	346,000	-	346,000	-	-
B118	Orsett - No time to lose	20	25,000	-	25,000	-	-
B118	Rayleigh Parking	20	10,000	-	10,000	-	-
B118	Harlow boilers	20	180,000	-	180,000	-	-
B118	Baddow boilers	20	180,000	-	180,000	-	-
B118	Chelmsford TC boilers	20	80,000	-	80,000	-	-
B118	Grays Heater	20	25,000	-	25,000	-	-
B118	Witham TC boiler	20	50,000	-	50,000	-	-
B118	Harlow mains	20	35,000	-	35,000	-	-
B118	Appliance bay floors x 3	20	175,000	-	175,000	50,439	-
B118	Witham TC offices	20	100,000	-	100,000	-	-
B118	Epping part refurbishment	20	60,000	-	60,000	-	-
B118	Waltham Abbey drill yard	20	60,000	-	60,000	-	-
B118	Orsett Fra (50%)	20	65,000	-	65,000	-	-
	Provision for limited capacity	20	(65,000)	-	(65,000)	-	-
	<b>B118 - Asset Protection</b>		<b>1,700,000</b>	<b>-</b>	<b>1,700,000</b>	<b>50,439</b>	<b>-</b>
	<b>TOTAL BUDGET 2020-21</b>		<b>8,629,504</b>	<b>13,333</b>	<b>6,992,048</b>	<b>74,795</b>	<b>2,674,298</b>

**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.

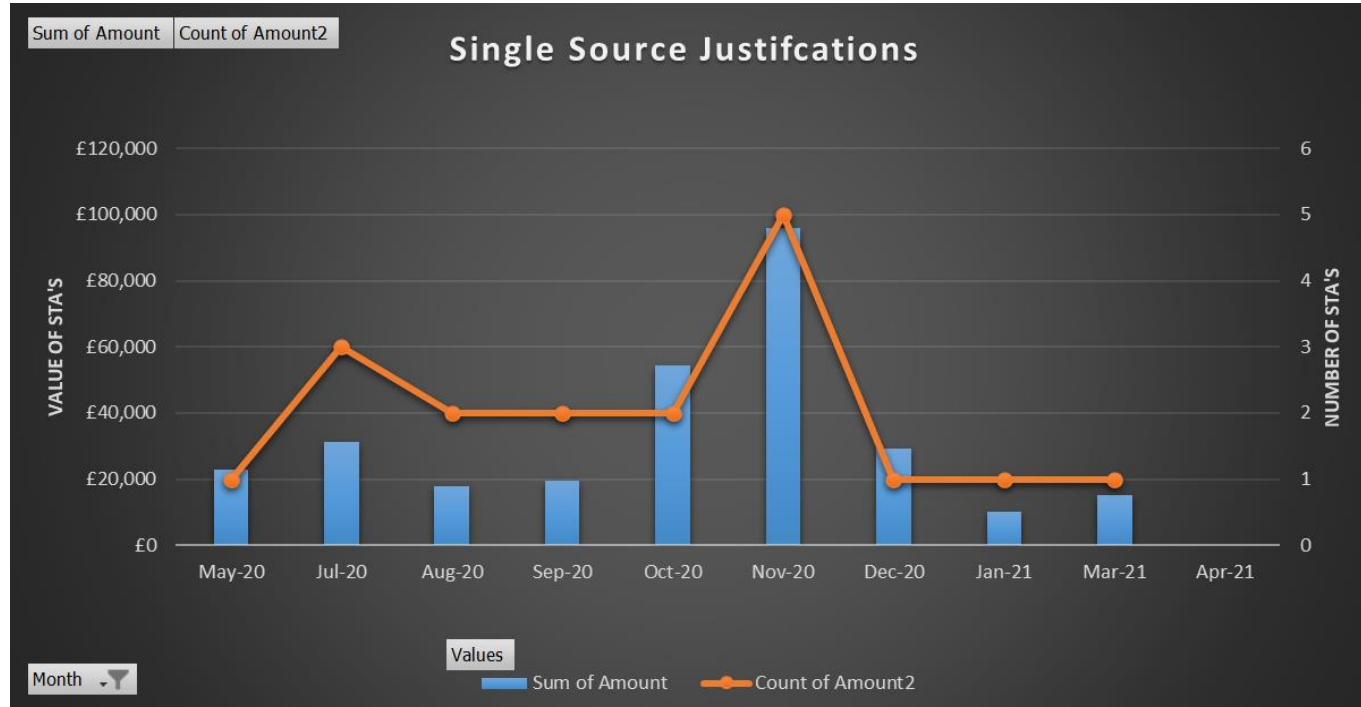
**HEALTH & SAFETY IMPLICATIONS**

There are no direct Health and Safety implications within this report.

**ACTIONS / NEXT STEPS**

<b>LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985</b>	
List of background documents – including appendices, hardcopy or electronic including any relevant link/s.	
Appendix 1 - Single Tender Actions Appendix 2 - 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 Single Tender Actions



There were no Single Tender Actions in the month:

Value	Department	Supplier	Justification
N/A	N/A	N/A	N/A

## Appendix 2 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
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	2	-	-	-	-
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	-	3	-	1	-	1
2019/20	HR Processing (Payroll)	Director of Corporate Services (Karl Edwards) Assistant Director of HR (Natalie Quickenden)	-	1	-	-	-	1	-	1
2019/20	GDPR	GDPR Officer (Hope Osayande)	2	7	1	5	1	2	1	2
2019/20	Procurement	Head of Purchasing & Supply (Sheldon Dyer)	1	5	-	2	1	3	1	3
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	-	2	-	1	-	1
2020/21	Key Financial Controls	Finance and Compliance Manager (Austin Page)	-	1	-	-	-	1	-	1
<b>THIS UPDATE</b>			<b>7</b>	<b>41</b>	<b>5</b>	<b>32</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>9</b>
			48		37		11		11	
			<b>Percentage complete</b>		<b>77%</b>		<b>Percentage overdue</b>		<b>100%</b>	
<b>LAST UPDATE</b>			<b>7</b>	<b>41</b>	<b>5</b>	<b>33</b>	<b>2</b>	<b>8</b>	<b>-</b>	<b>8</b>
			48		38		10		8	
			<b>Percentage complete</b>		<b>79%</b>		<b>Percentage overdue</b>		<b>80%</b>	

### Internal Audit Programme Update

The Follow Up audit has completed, concluding the audit plan for 2020/21. The debrief has been circulated to all parties involved, and we are expecting the final report in the next few weeks.

Representatives of the Corporate Services team met with RSM to agree the audit plan for 2021/22. The draft plan will include:

- Value for money/efficiency saving
- Fleet Strategy
- ICT Transformation (Digital and Data Strategy)
- Cybersecurity
- Competency management and Health & Safety
- Key Financial Controls
- Follow up of completed recommendations

### Updates On Outstanding Recommendations

There are no new recommendations since the last update.

One recommendation was re-opened in the month - the action is being re-visited to ensure it has been fully implemented.

There are 11 overdue recommendations, up from 8 in the last update, due to recommendations falling past their due dates. Meetings have been held with audit sponsors, and actions agreed for the coming weeks.

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