

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



| | | | |
|-----------------|--|---------------|---|
| Meeting | Fire & Rescue - Performance and Resources Board | Agenda Item | 5 |
| Meeting Date | | Report Number | |
| Report Author: | Beth Blackburn, Finance Business Partner | | |
| Presented By | Neil Cross - Chief Finance Officer | | |
| Subject | Budget Review - May 2021 | | |
| Type of Report: | Information | | |

SUMMARY

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

Executive Summary



Results for the period to 31 May 2021

The YTD total spend shows a surplus £668k (with a Business as usual (BAU) surplus of £714k).

Pay costs YTD show an overspend of £329k which after £382k of Unbudgeted Earmarked reserve costs shows the BAU flattening out with a YTD underspend of £54k.

Non pay costs spend include £155k of unbudgeted earmarked reserve spend and a continuing BAU underspend of £305k. This mainly relates to underspend YTD in areas like property, ITC, prevention and community safety.

Funding includes £89k of additional unbudgeted income relating to 20/21 Council tax precept balance.

Forecast

A forecast will be prepared following the closure of the 1st quarter results and will be presented at the July P&R Board.

There is currently a 1.5% pay offer for Grey Book Staff which is under consultation. A 1.5% pay offer for Green Book Staff has been rejected.

The forecast will take account of the latest pay award positions as they no pay award was included within the 2021/22 budget, which was based on the Government announcements.

Capital

There has been an indication that there may be timing issues with the delivery of the 10 new fire appliances that are currently on order. This may have an impact on the spend for the year 2021/22. The length of delay has not yet been confirmed. The impact once know will also be reflected in the reforecast.

Other

In the appendices this month, there is a new Full Time Equivalent (FTE) report which is being used within the organisation.

This highlights the shortfall of FTEs in On Call of 45.75 and Prevention & Protection of 20.28. These two areas account for the majority of the staffing shortfall of 78.15 overall.

There were no Single Tender Actions in May (April – 0)

YTD Summary Income and Expenditure Statement to May 2021



| Prior Year YTD Actuals £'000s | Prior year YTD Budget £'000s | Prior Year Variance (Actuals Vs Budget) | Description | BAU YTD Actual £'000s | COVID £'000s | Earmarked Projects £'000s | YTD Actual £'000s | YTD Budget £'000s | Budget Vs Actuals £'000s | Variance % | Budget Vs BAU Actuals £'000s | Variance % |
|-------------------------------|------------------------------|---|--|-----------------------|--------------|---------------------------|-------------------|-------------------|--------------------------|---------------|------------------------------|---------------|
| 5,754 | 5,564 | (191) | Wholetime Firefighters | 5,769 | - | 48 | 5,816 | 5,820 | 4 | 0% | 51 | 1% |
| 758 | 800 | 42 | On Call Firefighters | 1,162 | - | - | 1,162 | 1,165 | 2 | 0% | 2 | 0% |
| 252 | 234 | (19) | Control | 253 | - | - | 253 | 261 | 8 | 3% | 8 | 3% |
| 2,326 | 2,373 | 47 | Support Staff | 2,423 | 1 | 334 | 2,758 | 2,415 | (343) | (14%) | (8) | (0%) |
| 9,091 | 8,971 | (120) | Total Employment Costs | 9,607 | 1 | 382 | 9,989 | 9,661 | (329) | (3%) | 54 | 1% |
| 215 | 362 | 147 | Support Costs | 361 | 1 | 1 | 363 | 357 | (5) | (2%) | (4) | (1%) |
| 1,560 | 1,780 | 220 | Premises & Equipment | 1,498 | - | 154 | 1,652 | 1,671 | 18 | 1% | 173 | 10% |
| 365 | 545 | 180 | Other Costs & Services | 425 | - | - | 425 | 542 | 116 | 21% | 116 | 21% |
| 540 | 504 | (35) | Ill health pension costs | 390 | - | - | 390 | 406 | 16 | 4% | 16 | 4% |
| 208 | 211 | 3 | Financing Items | 1,033 | - | - | 1,033 | 1,036 | 3 | 0% | 3 | 0% |
| 2,887 | 3,401 | 515 | Total Other Costs | 3,707 | 1 | 155 | 3,863 | 4,012 | 149 | 4% | 305 | 8% |
| - | - | - | Investment in productivity improvement | - | - | - | - | - | - | - | - | - |
| 11,978 | 12,372 | 394 | Gross Expenditure | 13,314 | 2 | 537 | 13,853 | 13,672 | (180) | (1%) | 359 | 3% |
| (1,063) | (1,031) | 31 | Specific Govt. Grants Income | (1,185) | (0) | - | (1,185) | (1,064) | 121 | (11%) | 121 | (11%) |
| (145) | (225) | (80) | Operational income | (183) | 0 | - | (183) | (162) | 20 | (12%) | 20 | (12%) |
| 10,770 | 11,115 | 345 | Net Expenditure | 11,946 | 2 | 537 | 12,485 | 12,446 | (39) | (0%) | 500 | 4% |
| | | | Funding | | | | | | | | | |
| (3,338) | (3,338) | - | Revenue Support Grant | (3,356) | - | - | (3,356) | (3,356) | - | - | - | - |
| (2,713) | (2,713) | - | National Non-Domestic Rates | (2,706) | - | - | (2,706) | (2,708) | (2) | 0% | (2) | 0% |
| (84) | (93) | (9) | Council Tax Collection Account | (10) | - | - | (10) | (55) | (45) | 81% | (45) | 81% |
| (6,530) | (6,526) | 4 | Council Tax Precept | (6,587) | - | - | (6,587) | (6,498) | 89 | (1%) | 89 | (1%) |
| (0) | 5 | 5 | Council Tax Collection Impact | - | - | - | - | (5) | (5) | | (5) | |
| (12,665) | (12,665) | - | Net Funding | (12,660) | - | - | (12,660) | (12,622) | 38 | (0%) | 38 | (0%) |
| (195) | - | 195 | Cont'ns to/(from) General Bals | - | - | - | - | - | - | - | - | - |
| - | - | - | Cont'ns to/(from) Earmarked Reserves | 0 | - | (493) | (493) | - | 493 | - | (0) | - |
| (195) | - | 195 | Total Contribution to/(from) Reserves | 0 | - | (493) | (493) | - | 493 | - | (0) | - |
| (12,861) | (12,665) | 195 | Total Funding | (12,660) | - | (493) | (13,153) | (12,622) | 531 | (4%) | 38 | (0%) |
| (1,895) | (1,550) | 345 | Funding Gap / (Surplus) | (714) | 2 | 44 | (668) | (177) | 492 | (278%) | 538 | (304%) |

Period Summary Income and Expenditure Statement to May 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 % |
|---|--|--|---|-----------------------------------|-----------------|---------------------------------|----------------------------|----------------------------|--------------------------------|---------------|---------------------------------------|---------------|
| 3,033 | 2,799 | (235) | Wholetime Firefighters | 2,973 | - | 25 | 2,998 | 2,946 | (52) | (2%) | (27) | (1%) |
| 543 | 563 | 20 | On Call Firefighters | 582 | - | - | 582 | 556 | (26) | (5%) | (26) | (5%) |
| 132 | 118 | (14) | Control | 132 | - | - | 132 | 131 | (1) | (1%) | (1) | (1%) |
| 1,179 | 1,192 | 13 | Support Staff | 1,210 | - | 19 | 1,228 | 1,240 | 11 | 1% | 30 | 2% |
| 4,887 | 4,672 | (216) | Total Employment Costs | 4,897 | - | 43 | 4,940 | 4,872 | (68) | (1%) | (24) | (0%) |
| 128 | 181 | 52 | Support Costs | 205 | 1 | 1 | 206 | 179 | (28) | (16%) | (26) | (15%) |
| 779 | 890 | 111 | Premises & Equipment | 748 | - | - | 748 | 835 | 87 | 10% | 87 | 10% |
| 144 | 278 | 134 | Other Costs & Services | 230 | - | - | 230 | 276 | 46 | 17% | 46 | 17% |
| 173 | 177 | 4 | Ill health pension costs | 170 | - | - | 170 | 177 | 7 | 4% | 7 | 4% |
| 104 | 105 | 1 | Financing Items | 517 | - | - | 517 | 518 | 1 | 0% | 1 | 0% |
| 1,328 | 1,631 | 303 | Total Other Costs | 1,869 | 1 | 1 | 1,871 | 1,986 | 114 | 6% | 116 | 6% |
| - | - | - | Investment in productivity improvement | - | - | - | - | - | - | - | - | - |
| 6,216 | 6,303 | 87 | Gross Expenditure | 6,766 | 1 | 44 | 6,811 | 6,858 | 47 | 1% | 92 | 1% |
| (531) | (516) | 16 | Specific Govt. Grants Income | (558) | (0) | - | (558) | (532) | 26 | (5%) | 26 | (5%) |
| (76) | (113) | (37) | Operational income | (102) | - | - | (102) | (81) | 21 | (26%) | 21 | (26%) |
| 5,608 | 5,675 | 66 | Net Expenditure | 6,106 | 1 | 44 | 6,151 | 6,244 | 94 | 1% | 139 | 2% |
| | | | Funding | | | | | | | | | |
| (513) | (513) | - | - Revenue Support Grant | (516) | - | - | (516) | (516) | - | - | - | - |
| (1,476) | (1,476) | - | - National Non-Domestic Rates | (1,471) | - | - | (1,471) | (1,471) | - | - | - | - |
| (31) | (39) | (9) | (9) Council Tax Collection Account | (1) | - | - | (1) | (1) | - | - | - | - |
| (4,176) | (4,172) | 4 | 4 Council Tax Precept | (4,249) | - | - | (4,249) | (4,160) | 89 | (2%) | 89 | (2%) |
| (2) | 3 | 5 | 5 Council Tax Collection Impact | (97) | - | - | (97) | (3) | 94 | | 94 | |
| (6,198) | (6,198) | - | Net Funding | (6,335) | - | - | (6,335) | (6,152) | 183 | (3%) | 183 | (3%) |
| - | - | - | - Cont'ns to/(from) General Bals | - | - | - | - | - | - | - | - | - |
| - | - | - | - Cont'ns to/(from) Earmarked Reserves | - | - | - | - | - | - | - | - | - |
| - | - | - | - Total Contribution to/(from) Reserves | - | - | - | - | - | - | - | - | - |
| (6,198) | (6,198) | - | Total Funding | (6,335) | - | - | (6,335) | (6,152) | 183 | (3%) | 183 | (3%) |
| (589) | (523) | 66 | Funding Gap / (Surplus) | (229) | 1 | 44 | (184) | 92 | 277 | 299% | 322 | 348% |

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 | (5,478) | (5,002) | 476 | (10%) | (30,006) | (4,811) | |
| Childcare Vouchers | (5,964) | (10,834) | (4,870) | 45% | (65,004) | (7,500) | |
| Canteen Income | (3,062) | (8,334) | (5,272) | 63% | (50,004) | 0 | |
| Sale of Vehicle Spares | (4,189) | (4,166) | 23 | (1%) | (25,000) | 0 | |
| Aerial Sites | (21,655) | (25,942) | (4,287) | 17% | (155,652) | (23,794) | |
| Solar Panel Income | (8,216) | (8,334) | (118) | 1% | (50,000) | (8,200) | |
| Hydrant Tests | (5,073) | (15,000) | (9,927) | 66% | (90,000) | (1,762) | |
| Lease Cars - Employee Contributions | (1,232) | (2,500) | (1,268) | 51% | (15,000) | (1,358) | |
| Service Charges | (97) | (100) | (3) | 3% | (600) | (99) | |
| Secondments | (35,602) | 0 | 35,602 | 0% | 0 | (225) | |
| Community Safety General | (22,920) | 0 | 22,920 | 0% | 0 | (14,920) | |
| Labour Credit | (6,275) | (9,166) | (2,891) | 32% | (55,000) | (6,458) | |
| Section 13/16 | (18,660) | (7,500) | 11,160 | (149%) | (45,000) | (10,816) | |
| Provision of Hire Vehicles & Equipment | 0 | (334) | (334) | 100% | (2,000) | 0 | |
| Interest Received Short Term Investments | (873) | (4,166) | (3,293) | 79% | (24,996) | (6,351) | |
| Community Safety Youth Work | 0 | (16,666) | (16,666) | 100% | (99,998) | (2,000) | |
| Shared Services Income | (35,506) | (30,334) | 5,172 | (17%) | (182,001) | (34,185) | |
| Reimbursements from EFA(T) | 0 | 0 | 0 | 0% | 0 | (11,301) | |
| Other Miscellaneous Income | (7,906) | (14,084) | (6,178) | 44% | (84,499) | (10,311) | |
| Total Operational Income | (182,709) | (162,462) | 20,247 | (12%) | (974,760) | (145,131) | |

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 | (586,091) | (586,091) | 0 | 0% | (3,516,545) | (586,090) | Central Govt. Grant for Pensions - increase in Employers contribution |
| DCLG BRR 2021-22 | (223,380) | (223,380) | 0 | 0% | (1,340,280) | (223,380) | Business Rate relief |
| USAR Grant 2021-22 | (142,760) | (142,863) | (103) | 0% | (856,560) | (142,760) | |
| Firelink Grant 2021-22 | (107,045) | (110,196) | (3,151) | 3% | (662,258) | (107,104) | Communications Network and includes New Risk Mosaic programme funding |
| Other Grant Income | (125,866) | (1,917) | 123,949 | | (11,500) | (3,404) | £500 was for museum grant, £120k recognised for 2 months of Local council support grant . Budget includes £11.5k for Prevention (funding from PFCC for 1 FTE). Nothing was budgeted for Covid 19 funding |
| Subtotal-Govt Grants | (1,185,142) | (1,064,447) | 120,695 | 11% | (6,387,143) | (1,062,738) | |

FTE Establishment Summary to May 2021



| Station/Dept | Wholetime | | | On Call | | | Control | | | Support | | | | Total | | |
|--|----------------------------|----------------------------|-------------|----------------------------|----------------------------|-------------|----------------------------|----------------------------|-------------|----------------------------|----------------------------|----------------------------|-------------|----------------------------|----------------------------|-------------|
| | A C T U A L | B U D G E T | V a r | A C T U A L | B U D G E T | V a r | A C T U A L | B U D G E T | V a r | A C T U A L | A g e n c y | B U D G E T | V a r | A C T U A L | B U D G E T | V a r |
| Wholetime/Combined Station | 475.00 | 480.00 | 5.00 | 19.75 | 30.00 | 10.25 | - | - | - | - | - | - | - | 494.75 | 510.00 | 15.25 |
| Wholetime Recruits | 12.00 | - | - 12.00 | - | - | - | - | - | - | - | - | - | - | 12.00 | - | - 12.00 |
| On-Call Station | - | - | - | 350.50 | 396.25 | 45.75 | - | - | - | - | - | - | - | 350.50 | 396.25 | 45.75 |
| Day Crewed Stations | 27.00 | 33.00 | 6.00 | 36.03 | 30.75 | - 5.28 | - | - | - | - | - | - | - | 63.03 | 63.75 | 0.72 |
| Operations - USAR | 17.00 | 16.00 | - 1.00 | - | - | - | - | - | - | - | - | - | - | 17.00 | 16.00 | - 1.00 |
| Operational Response | 531.00 | 529.00 | - 2.00 | 406.28 | 457.00 | 50.72 | - | - | - | - | - | - | - | 937.28 | 986.00 | 48.72 |
| Prevention & Protection BAU | 18.00 | 41.00 | 23.00 | - | - | - | - | - | - | 57.22 | - | 54.50 | - 2.72 | 75.22 | 95.50 | 20.28 |
| Control | 2.00 | - | - 2.00 | - | - | - | 33.54 | 34.69 | 1.15 | 2.57 | - | 1.57 | - 1.00 | 38.11 | 36.26 | - 1.85 |
| Support Dept. | | | | | | | | | | | | | | | | |
| Catering | - | - | - | - | - | - | - | - | - | 3.31 | 3.60 | 0.29 | - | 3.31 | 3.60 | 0.29 |
| Corp Risk & Bus Cont | - | - | - | - | - | - | - | - | - | 2.00 | 2.00 | - | - | 2.00 | 2.00 | - |
| Corporate Comms | - | - | - | - | - | - | - | - | - | 7.00 | 7.00 | - | - | 7.00 | 7.00 | - |
| Emergency Planning | 1.00 | 2.00 | 1.00 | - | - | - | - | - | - | 3.00 | 3.00 | - | - | 4.00 | 5.00 | 1.00 |
| External Secondments | 2.00 | 4.00 | 2.00 | - | - | - | - | - | - | 1.00 | 1.00 | - | - | 3.00 | 5.00 | 2.00 |
| Finance & Pay | - | - | - | - | - | - | - | - | - | 16.28 | 16.61 | 0.33 | - | 16.28 | 16.61 | 0.33 |
| Health & Safety | 4.00 | 2.00 | - 2.00 | - | - | - | - | - | - | 4.00 | 4.00 | - | - | 8.00 | 6.00 | - 2.00 |
| Human Resources | - | - | - | - | - | - | - | - | - | 38.79 | 34.20 | - 4.59 | - | 38.79 | 34.20 | - 4.59 |
| ICT | - | - | - | - | - | - | - | - | - | 24.61 | 23.60 | - 1.01 | - | 24.61 | 23.60 | - 1.01 |
| Innovation & Change | 3.00 | - | - 3.00 | - | - | - | - | - | - | 18.33 | 20.71 | 2.38 | - | 21.33 | 20.71 | - 0.62 |
| Operational Assurance | 1.00 | - | - 1.00 | - | - | - | - | - | - | - | - | - | - | 1.00 | - | - 1.00 |
| Operational Policy | 9.00 | 14.00 | 5.00 | - | - | - | - | - | - | 3.00 | 3.00 | - | - | 12.00 | 17.00 | 5.00 |
| Operational Training | 38.00 | 35.00 | - 3.00 | - | - | - | - | - | - | 12.00 | 16.00 | 4.00 | - | 50.00 | 51.00 | 1.00 |
| Performance & Improvement | - | - | - | - | - | - | - | - | - | 12.63 | 11.63 | - 1.00 | - | 12.63 | 11.63 | - 1.00 |
| Police Collaboration | - | 1.00 | 1.00 | - | - | - | - | - | - | 4.00 | 2.00 | - 2.00 | - | 4.00 | 3.00 | - 1.00 |
| Property Services | - | - | - | - | - | - | - | - | - | 14.02 | 14.61 | 0.59 | - | 14.02 | 14.61 | 0.59 |
| Purchasing & Supply | - | - | - | - | - | - | - | - | - | 11.00 | 11.00 | - | - | 11.00 | 11.00 | - |
| Service Leadership Team | 4.00 | 3.00 | - 1.00 | - | - | - | - | - | - | 8.00 | 9.00 | 1.00 | - | 12.00 | 12.00 | - |
| Station Group Admin | 37.00 | 39.00 | 2.00 | - | - | - | - | - | - | 10.49 | 10.49 | 0.00 | - | 47.49 | 49.49 | 2.00 |
| Technical Services | 2.00 | 2.00 | - | - | - | - | - | - | - | 5.41 | 5.41 | 0.00 | - | 7.41 | 7.41 | 0.00 |
| Water Services | - | - | - | - | - | - | - | - | - | 7.57 | 8.57 | 1.00 | - | 7.57 | 8.57 | 1.00 |
| Workshops Engineering | - | - | - | - | - | - | - | - | - | 27.43 | 30.43 | 3.00 | - | 27.43 | 30.43 | 3.00 |
| Workshops Management | - | - | - | - | - | - | - | - | - | 8.81 | 8.81 | - | - | 8.81 | 8.81 | - |
| Support Dept.'s | 101.00 | 102.00 | 1.00 | - | - | - | - | - | - | 242.67 | - | 246.67 | 4.00 | 343.67 | 348.67 | 5.00 |
| BAU Employees | 652.00 | 672.00 | 20.00 | 406.28 | 457.00 | 50.72 | 33.54 | 34.69 | 1.15 | 302.46 | 0.00 | 302.74 | 0.28 | 1,394.28 | 1,466.43 | 72.15 |
| Earmarked Reserves, Projects, etc | - | 5.00 | 5.00 | - | - | - | - | - | - | 2.00 | - | 3.00 | 1.00 | 2.00 | 8.00 | 6.00 |
| All Employees | 652.00 | 677.00 | 25.00 | 406.28 | 457.00 | 50.72 | 33.54 | 34.69 | 1.15 | 304.46 | - | 305.74 | 1.28 | 1,396.28 | 1,474.43 | 78.15 |

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



| Capital | Budget 2021/22 | Adjustment to Forecast | Forecast - May 2021* | Actual Spend |
|---|----------------|------------------------|----------------------|--------------|
| New Premises | | | | |
| Service Workshops - New | 250 | - | 250 | - |
| Existing Premises | | | | |
| Asset Protection | 1,700 | - | 1,700 | 67 |
| Asset Improvement Works Training Facilities Improvement | 1,651 | - | 1,651 | - |
| Asset Improvement Works - Shoeburyness | 906 | - | 906 | 4 |
| Total Property | 4,507 | - | 4,507 | 71 |
| Equipment | 246 | - | 246 | 22 |
| Information Technology | | | | |
| Projects | 583 | - | 583 | - |
| Total Information Technology | 583 | - | 583 | - |
| Vehicles | | | | |
| New Appliances | 2,330 | - | 2,330 | - |
| Other Vehicles | 978 | - | 978 | - |
| Total Vehicles | 3,308 | - | 3,308 | - |
| Total Capital Expenditure | 8,643 | - | 8,643 | 93 |

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



* To be agreed at asset board

| Nominal Code | | Asset Life | Budget 2021/22 | Adjustment to Forecast | Forecast - Apr 2021* | Actual Spend | Commitments / Orders |
|---|---|------------|------------------|------------------------|----------------------|---------------|----------------------|
| B113 - Vehicles | | | | | | | |
| 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 | - | - |
| Total B113 - Vehicles | | | 3,307,500 | - | 3,307,500 | - | 2,585,626 |
| B116 - Operational Equipment | | | | | | | |
| 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 | - | - |
| Total B116 - Operational Equipment | | | 245,851 | - | 245,851 | 22,149 | - |
| Note: ICT Budget updated in line with the Digital & Data Strategy | | | | | | | |
| B114 - ICT Equipment | | | | | | | |
| B114 | Rolling laptop refresh | 3 | 53,333 | - | 53,333 | - | - |
| B114 | Rolling phone refresh | 3 | - | - | - | - | - |
| B114 | Apprentice laptops (business case agreed Dec) | 3 | 32,400 | - | 32,400 | - | - |
| B114 | Virtual servers | 3 | - | - | - | - | - |
| B114 | VOICE | 3 | 215,000 | - | 215,000 | - | - |
| B114 | ICCS/CAD Replacement - Control Project | 7 | 282,150 | - | 282,150 | - | - |
| Total B114 - ICT Equipment | | | 582,883 | - | 582,883 | - | - |

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



* To be agreed at asset board

| Nominal Code | | Asset Life | Budget 2021/22 | Adjustment to Forecast | Forecast - Apr 2021* | Actual Spend | Commitments / Orders |
|--------------|--|------------|------------------|------------------------|----------------------|---------------|----------------------|
| | B112 - Land & Building | | | | | | |
| B112 | Lexden Workshops Relocation | 20 | 250,000 | - | 250,000 | - | - |
| | Total B112 - Land & Building | | 250,000 | - | 250,000 | - | - |
| B117 | Asset Improvement Works - Shoeburyness | 20 | 905,814 | - | 905,814 | 4,415 | 57,511 |
| B117 | Asset Protection Works - Training Facilities: | 20 | | | | | |
| | Phase 1 - Chelmsford, Greys, Southend, SWF | | 212,012 | - | 212,012 | - | 28,956 |
| | Phase 2 - Braintree, Brentwood | | 429,089 | - | 429,089 | - | - |
| | Phase 3 - Harlow, Safron Waldon and Clacton | | 741,000 | - | 741,000 | - | - |
| | Witham TC WaH | | 70,000 | - | 70,000 | - | - |
| | Wethersfield TC room/Pilot scheme Grays | | 130,006 | - | 130,006 | - | - |
| | Deep lift pits | | 60,000 | - | 60,000 | - | - |
| | Consultancy | | 8,682 | - | 8,682 | - | - |
| | Total B117 - Asset Improvement | | 2,556,603 | - | 2,556,603 | 4,415 | 86,467 |
| | B118 - Asset Protection | | | | | | |
| | Projects carried forward from 20/21: | | | | | | |
| B118 | Colchester FP/WFS Offices | 20 | 7,000 | - | 7,000 | - | 4,032 |
| B118 | Orsett Appliance Bay | 20 | 35,000 | - | 35,000 | 31,695 | - |
| 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 | - | - |
| | Projects commencing 21/22: | | | | | | |
| 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 | 9,376 | - |
| 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 (Halstead, Tollesbury, Weeley) | 20 | 175,000 | - | 175,000 | 18,749 | - |
| 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 | - | - | - | - | - |
| B118 | Other projects (Maldon boilers) | 20 | - | - | - | 7,004 | - |
| | B118 - Asset Protection | | 1,700,000 | - | 1,700,000 | 66,825 | 4,032 |
| | TOTAL FORECAST 2021-22 | | 8,642,837 | - | 8,642,837 | 93,389 | 2,676,125 |



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.

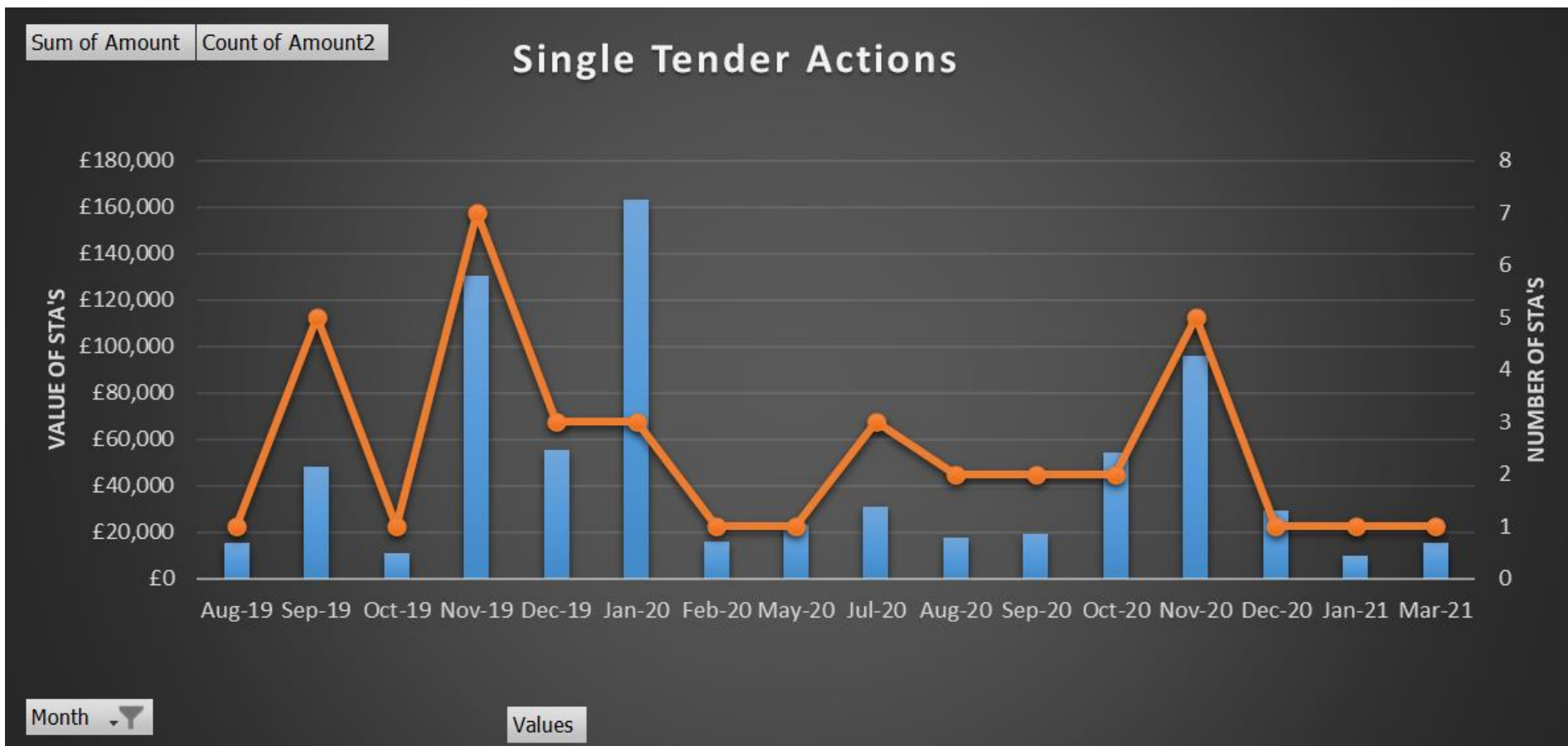
ACTIONS / NEXT STEPS

| LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985 | |
|---|--|
| List of background documents – including appendices, hardcopy or electronic including any relevant link/s. | |
| Appendices: Single Tender Actions Covid Report Internal Audit Recommendations External Audit timetable Explanation for movement in employment costs for prior year outturn | |
| 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 |



Appendices

Single Tender Actions



There were no Single Tender Actions in the month for April or May 2021:

| Value | Department | Supplier | Justification |
|-------|------------|----------|---------------|
| N/A | N/A | N/A | N/A |

Covid 19 Cost Summary



Essex County Fire & Rescue Service
May-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 |
| TOTAL FUNDING | 1,902,327 |

I - STAFFING COSTS

| | Apr-21 | May-21 | YTD Costs | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-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 | 864 | 5,695 | 5,500 | 5,500 | 5,500 | 5,500 | | 27,695 | HR Support Role + Occ Health Bolster for Covid |
| Sub-Total: Staffing costs | 864 | 864 | 263,515 | 5,500 | 5,500 | 5,500 | 5,500 | 0 | 285,515 | |

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 | |
| Sub-Total: Equipment | 0 | 0 | 575,930 | 16,890 | 16,890 | 16,890 | 16,890 | 16,890 | 660,380 | |

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 | |
| Sub-Total: Other costs | 0 | 0 | 281,620 | 85,000 | 162,000 | 40,000 | 0 | 0 | 568,620 | |

| | | | | | | | | | | |
|-------------------------------|------------|------------|------------------|----------------|----------------|---------------|---------------|---------------|------------------|--|
| TOTAL ADDITIONAL COSTS | 864 | 864 | 1,121,065 | 107,390 | 184,390 | 62,390 | 22,390 | 16,890 | 1,514,515 | |
|-------------------------------|------------|------------|------------------|----------------|----------------|---------------|---------------|---------------|------------------|--|

| | |
|-----------------------------------|------------------|
| REVENUE SPEND | 909,873 |
| CAPITAL SPEND | 211,193 |
| | 1,121,065 |
| STOCK SPEND | 298,421 |
| Amount of 2020/21 Grant remaining | 249,497 |
| | 387,812 |
| | 20.4% |

Internal Audit Recommendations



| 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 | Non-Operational - H&S | Senior Health and Safety Advisor (Joanne Hampton) | 1 | 3 | - | 3 | 1 | - | 1 | - |
| 2019/20 | HR Processing (Payroll) | Director of Corporate Services (Karl Edwards) Assistant Director of HR (Jaclyn Thorold) | - | 1 | - | - | - | 1 | - | 1 |
| 2019/20 | GDPR (Advisory only) | 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 | 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 |
| 2020/21 | Follow-up | Various action owners | - | 4 | - | - | - | 4 | - | - |
| THIS UPDATE | | | 8 | 45 | 5 | 33 | 3 | 12 | 3 | 8 |
| | | | 53 | | 38 | | 15 | | 11 | |
| | | | Percentage complete 72% | | | | Percentage overdue 73% | | | |
| LAST UPDATE | | | 8 | 41 | 5 | 32 | 2 | 9 | 2 | 9 |
| | | | 49 | | 37 | | 11 | | 11 | |
| | | | Percentage complete 76% | | | | Percentage overdue 100% | | | |

Internal Audit Programme Update

The Follow Up audit has completed, the final report shows that reasonable progress has been made in actioning audit recommendations. This is consistent with the prior year Follow Up.

Four audit actions were identified that had not been fully implemented. Going forward, completed actions will require Director approval to ensure there is sufficient evidence that actions have been fully implemented.

The first internal audit for the year focusing on ICT Strategy, had a scoping call in the month. Once the scope has been agreed, fieldwork can commence later in the month.

Updates On Outstanding Recommendations

There are 4 new recommendations since the last update as a result of the Follow-up audit.

One recommendation was completed in the month, up from none in the previous update.

There are 11 overdue recommendations, which is the same as the last update. 3 of these actions relate to the GDPR audit, which is advisory only, and 4 relate to Procurement which is undergoing considerable change in the Service.

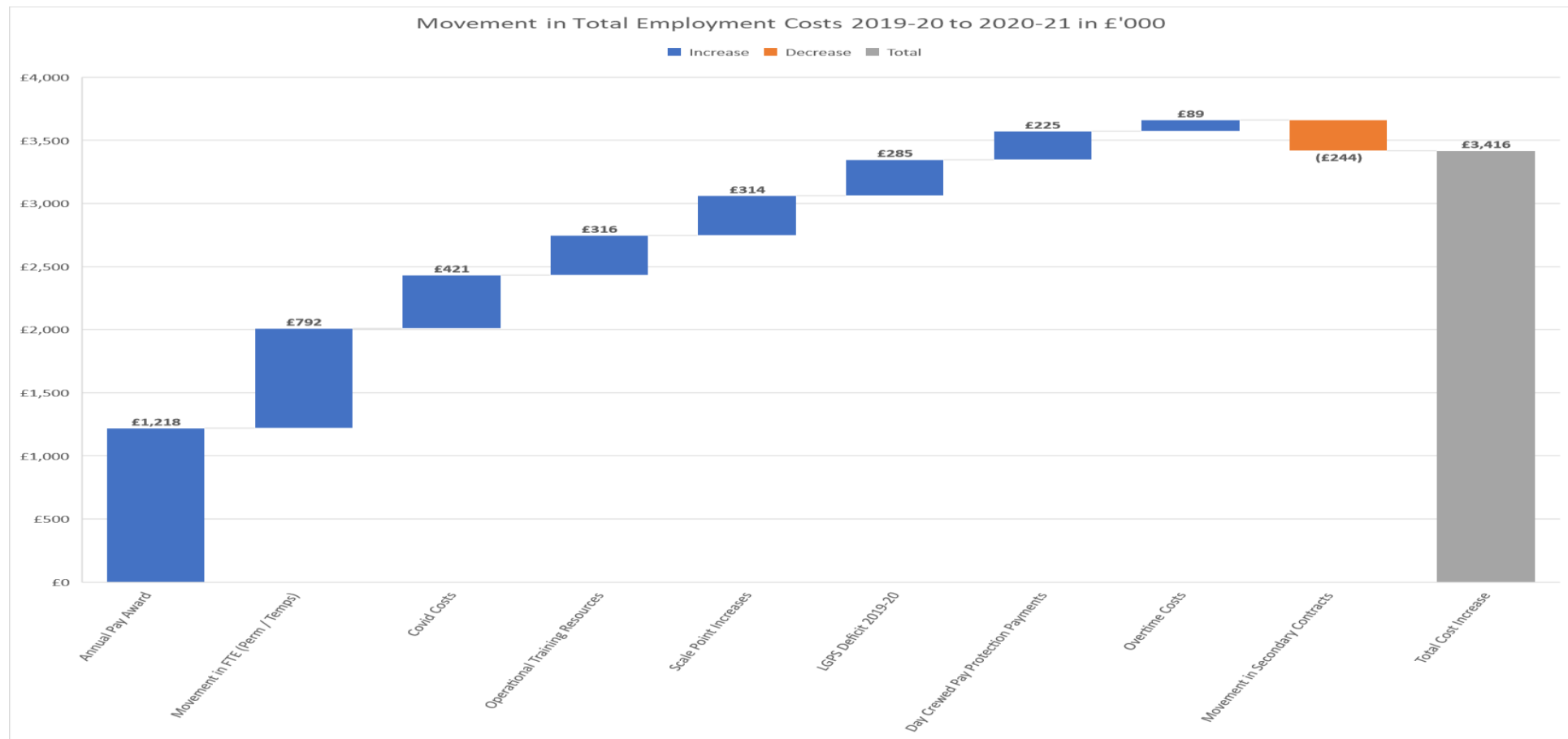
Please contact Austin Page for any questions relating to the internal audit programme.

ESSEX PFCC FIRE & RESCUE AUTHORITY
Summary Year-end Timetable



| Annual Accounts Key Events | Estimate | Actual Date/Updated Estimate |
|--|----------------------|------------------------------|
| Procurement of asset valuation | 10th March | 13th April |
| Instructions sent to valuer - schedule of assets to be valued | 15th March | 20th April |
| Instructions sent to valuer - formal letter of instruction | 15th March | 8th June |
| Agreement of carried forward reserves - Strategic Board | 15th March | 15th March |
| Interim audit testing visit - GT advised this could be one week only | 3rd to 19th March | 3rd to 19th March |
| Draft Annual Governance Statement presented to Joint Audit Committee | March | 26th March |
| Draft Narrative statement | April | 26th March |
| Accounting entries - completed 1st cut Accounts | Mid May | 19th May |
| S151 & Strategic Head of P&R - Review of Accounts | Mid May | 3rd June |
| Review of Accounts by Service Leadership Team | Late May | 8th June |
| Review of Final Outturn by Performance & Resources Board | 25th May | 25th May |
| Preparation of Decision Sheet for publication (Statutory Officers Meeting) | 15th June | |
| Audit Fieldwork Starts | 21st June | 1st July |
| Review of Accounts by Audit Committee (issue decision sheet to Roger) | 25th June | |
| Publication of unaudited accounts (decision sheet required) | 30th June | |
| S151 & Strategic Head of P&R - Review of Accounts | End July / Early Aug | |
| Review timescales for next Audit Committee meeting (1st Oct) | August | |
| Final Audit completed - Grant Thornton (dates to be advised) | Mid August | |
| Final Account & Audit Finding Review (Commissioner / S151 / Strategic Head of P&R) | Mid August | |
| Audit close out meeting - Audit findings report (Audit Completion) | Mid August | |
| Audit report received from Grant Thornton | September | |
| Preparation of Decision Sheet for publication | 1st September | |
| Sign off and publication of audited accounts (decision sheet required) | 25th September | |
| Letter of representation signed | 25th September | |
| Audit letter and certificate issued | 30th September | |
| Presentation of the audited accounts to the audit committee for consideration | 1st October | |
| Publish completion of audit notices | 1st October | |

Explanation for movement in total employment costs for prior year Outturn



Total Employment Costs increased by £3.4m from 2019/20 to 2020/21.

The Key cost increases are:

- £1.218m Annual Pay Award – This comprised of 2% for Grey Book Staff and 2.75% for Green Book Staff.
- £0.792m Movement In FTE – Both Wholtime and Support staff were under established during the first half of the 2019/20. This resulted in a budget underspend for the 2019/20 financial year.
- £0.421m Covid Costs - Additional Costs associated with Covid. This also includes a recognition payment of £0.16m
- £0.316m Operational Training Resources – Additional resources funded in year.
- £0.285m LGPS Pension Deficit - One off funding from Earmarked Reserves
- £0.225m Day Crew Protection Payments
- (£0.244m) – Secondary Contracts – There has been a cost reduction due to the Covid impact on Prevention and Protection Activities.