

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 – March 2021		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31 March 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 March 2021 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 31 March 2021
- 3 - Note the latest Full year Forecast has been added, based on projections provided by the Budget Holders

Summary Income & Expenditure

- Net Expenditure before funding for the year to date (YTD) to Period 12 at 31st March is £664k below budget. This is a reduction of £310k from the YTD position at 28 February of £994k
- The main reasons for this reduction are:
 - £160k staff recognition payment which had not been budgeted
 - £80k higher than expected Training Costs. This is being checked in case the accruals include work for 21/22 or may be a timing difference
 - £97k of completed work in March for property maintenance. This is a timing difference as the overall cost in line with YTD budget.
- The stock count at 31 March 2021 resulted in additional costs to Expenditure with £160k of unrecognised workwear and other items and being released from Stock
- To mitigate the risk of unforeseen large movements at year end, quarterly stock takes will be done going forward.
- The Outrun deficit/(surplus) on the Income and Expenditure at 31st March 2021 will be reported after the final Year End adjustments are posted in P13.
- Capital Expenditure spend against budget and forecast for period to 31st March 2021 totals may change in line with the final Year End adjustments. The Year to Date split of funds released from either Earmarked or General Reserves can be viewed at the bottom of the I&E statement.

Virement

- A Virement to release Earmarked Reserves was processed in March (£120k against the Sprinkler funding and £284k for the LGPS). Both of these are in line with the recently approved Reserves strategy.

Covid 19 Grant Summary to 31 March 2021

Grants received:		£ 1.9m
Less: Revenue expenditure	£0.9m	
Capital expenditure	£0.2m	
Stock	<u>£0.3m</u>	<u>£(1.5)m</u>
Balance at 31/3/2021		£ 0.4m

- An additional Grant of £233k is expected for 2021/22.
- A Covid report with the breakdown of the costs to date and expected forecast for the next 6 months is provided in the pack
- An Income & Expenditure Statement splitting out the underlying Business as usual (BAU) expenditure and Covid Grant costs has been included in Appendix 1.

Capital property Sales (Day Crew)

- A number of properties previously used as Day Crew housing have been approved for sale at 31 March
- £1m had been received on completion of the sale of the initial 4 properties.

Forecast

- Our last forecast showed a general fund deficit of £138k and we are now anticipating a surplus of approximately £900k, with the key movements being:
 - £486k reduction in the capital finance charge. This is a one off adjustment due to a change in the life of Fire Appliances, which is a result of the balance sheet review agreed with the Commissioner in Dec 21. The capital finance charge for Fire Appliances will be charged over a 15 year period (currently 12), which is consistent with the Fleet Strategy & the treatment in the Year End Statutory Accounts. A decision sheet has been prepared for sign off.
 - £250k reduction in the capital finance charge due to an underspend in capex.
 - £250K favourable variance in employment costs compared to projection.

Summary of Income and Expenditure

This table below shows actual expenditure against budget to March 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	34,820	34,354	(465)	(1%)	34,633	35,124	33,443
On Call Firefighters	6,706	6,430	(276)	(4%)	6,893	7,241	6,441
Control	1,587	1,437	(149)	(10%)	1,368	1,595	1,418
Support Staff	15,145	14,990	(156)	(1%)	15,000	15,126	14,073
Total Employment Costs	58,258	57,211	(1,047)	(2%)	57,894	59,087	55,375
Support Costs	2,173	2,119	(53)	(3%)	2,124	1,777	2,343
Premises & Equipment	10,404	10,528	124	1%	10,528	10,539	10,134
Other Costs & Services	2,859	3,385	526	16%	3,388	2,886	3,283
Ill health pension costs	2,253	2,276	23	1%	2,276	2,248	2,209
Financing Items	1,281	1,201	(80)	(7%)	6,301	6,248	1,311
Total Other Costs	18,970	19,509	539	3%	24,616	23,697	19,281
Gross Expenditure	77,227	76,720	(507)	(1%)	82,511	82,784	74,656
Specific Govt. Grants Income	(7,319)	(6,188)	1,131	18%	(6,188)	(7,512)	(6,317)
Operational income	(1,391)	(1,351)	40	3%	(1,351)	(1,268)	(1,624)
Net Expenditure	68,517	69,181	664	1%	74,971	74,004	66,714
Funding							
Revenue Support Grant	(8,473)	(8,473)	(0)	(0%)	(8,473)	(8,473)	(8,452)
National Non-Domestic Rates	(16,882)	(16,519)	363	2%	(16,519)	(16,858)	(16,771)
Council Tax Collection Account	(547)	(400)	147	37%	(400)	(400)	(643)
Council Tax	(47,765)	(47,851)	(86)	(0%)	(47,851)	(47,851)	(46,228)
Net Funding	(73,667)	(73,243)	424	(1%)	(73,243)	(73,582)	(72,094)
Cont'ns to/(from) General Bals	-	294	294	-	294	(285)	-
Cont'ns to/(from) Earmarked Reserves	(605)	(405)	201	-	(405)	-	-
Contributions to/ from Reserves	(605)	(111)	495	(446%)	(111)	(285)	-
Total Funding	(74,272)	(73,354)	919	(1%)	(73,354)	(73,866)	(72,094)
Funding (Gap)/ Surplus	5,756	4,173	1,582	38%	(1,618)	(138)	5,380

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 March 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	34,820	34,354	(465)	(1%)	34,633	35,124	33,443
On-Call Firefighters	6,706	6,430	(276)	(4%)	6,893	7,241	6,441
Control	1,587	1,437	(149)	(10%)	1,368	1,595	1,418
Support Staff	15,145	14,990	(156)	(1%)	15,000	15,126	14,073
Total Employment Costs	58,258	57,211	(1,047)	(2%)	57,894	59,087	55,375
Training	721	730	9	1%	730	590	839
Employee Support Costs	1,079	788	(290)	(37%)	788	808	932
Travel & Subsistence	373	601	228	38%	606	379	573
Support Costs	2,173	2,119	(53)	(3%)	2,124	1,777	2,343
Property Maintenance	2,056	2,032	(24)	(1%)	2,032	2,132	2,005
Utilities	691	678	(13)	(2%)	678	732	689
Rent & Rates	1,562	1,640	78	5%	1,640	1,565	1,554
Equipment & Supplies	1,814	1,478	(336)	(23%)	1,478	1,895	1,609
Communications	1,441	1,460	19	1%	1,460	1,508	1,468
Information Systems	2,126	2,268	142	6%	2,268	2,104	1,843
Transport	714	972	258	27%	972	602	966
Premises & Equipment	10,404	10,528	124	1%	10,528	10,539	10,134
Establishment Expenses	792	1,263	470	37%	1,264	683	987
Risk Protection	573	582	9	2%	582	605	572
Professional Fees & Services	1,083	1,118	35	3%	1,119	1,119	1,279
Democratic Representation	221	220	(1)	(0%)	220	220	216
Agency Services	190	202	12	6%	202	260	230
Other Costs & Services	2,859	3,385	526	16%	3,388	2,886	3,283
Ill Health Pension costs	2,253	2,276	23	1%	2,276	2,248	2,209
Lease & Interest Charges	1,281	1,265	(16)	(1%)	1,265	1,261	1,311
Statutory Provision for Capital Financing	-	(64)	(64)	-	5,036	4,987	-
Financing Items	1,281	1,201	(80)	(7%)	6,301	6,248	1,311
Gross Expenditure	77,227	76,720	(507)	(1%)	82,511	82,784	74,656
Specific Govt. Grants Income	(7,319)	(6,188)	1,131	18%	(6,188)	(7,512)	(6,317)
Other Operational income	(1,391)	(1,351)	40	3%	(1,351)	(1,268)	(1,624)
Total Operational income	(8,710)	(7,539)	1,171	16%	(7,539)	(8,780)	(7,941)
Net Expenditure	68,517	69,181	664	1%	74,971	74,004	66,714

Staff Establishment

Summary of Staff FTE	Budget for March 2021			Actual for March 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	489.0	0.0	489.0	(9.0)	0.0	(9.0)
Watch Based Day Crewed	26.0	0.0	26.0	29.0	0.0	29.0	(3.0)	0.0	(3.0)
TOTAL Watch Based (Excl. USAR)	506.0	0.0	506.0	518.0	0.0	518.0	(12.0)	0.0	(12.0)
Whole Time USAR	16.0	0.0	16.0	17.0	0.0	17.0	(1.0)	0.0	(1.0)
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	27.6	42.6	11.0	(1.6)	9.4
Safer Comms Admin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Collaboration	0.9	2.0	2.9	1.0	2.0	3.0	(0.1)	0.0	(0.1)
Community Safety (Prevention)	14.0	31.3	45.3	4.0	33.3	37.3	10.0	(2.0)	8.0
Station Group Admin	37.0	12.5	49.5	39.0	11.5	50.5	(2.0)	1.0	(1.0)
Corp Risk & Bus Cont	0.0	2.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0
Corporate Comms	0.0	5.0	5.0	0.0	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	2.0	3.0	3.0	(1.5)	1.5
Finance & Pay	0.0	13.0	13.0	0.0	17.3	17.3	0.0	(4.3)	(4.3)
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	37.8	37.8	0.0	(4.2)	(4.2)
Innovation & Change	6.0	22.6	28.6	3.0	19.8	22.8	3.0	2.8	5.8
ICT	0.0	21.0	21.0	0.0	21.6	21.6	0.0	(0.6)	(0.6)
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	27.0	9.0	36.0	1.0	4.8	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	8.8	8.8	0.0	0.0	0.0
Total Non-Watch Based Staff	152.0	298.7	450.7	133.0	304.0	437.0	17.9	(5.3)	12.6
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	651.0	304.0	955.0	5.9	(5.3)	0.6
Control	33.5	1.6	35.1	35.2	1.6	36.8	(1.7)	0.0	(1.7)
TOTAL excl On-Call	691.5	300.3	991.8	686.2	305.6	991.8	4.2	(5.3)	(1.1)
On-Call Watch Based	453.8	0.0	453.8	400.3	0.0	400.3	53.5	0.0	53.5
COVID19	0.0	0.0	0.0	0.0	1.0	1.0	0.0	(1.0)	(1.0)
TOTAL ECFRS Staff	1,145.3	300.3	1,445.6	1,086.5	306.6	1,393.0	57.7	(6.3)	51.4

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:-

	February	March
Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme*	103 (15.94%)	105 (16.28%)
Of which, have met the age and service criteria for normal retirement from their pension scheme**	47 (7.28%)	48 (7.44%)

* = 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.

Cost Centre Report For March 2021

	Pay			Non-Pay			Operational Income			Net Expenditure		
	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD
All Stations	32,906,193	31,415,728	(1,490,465)	94,971	61,028	(33,943)	(854,421)	(857,000)	(2,579)	32,146,743	30,619,756	(1,526,987)
Station Group Management	3,524,222	3,229,848	(294,374)	172,556	199,317	26,761	684	0	(684)	3,697,462	3,429,165	(268,297)
Service Leadership Team	1,347,613	1,350,008	2,395	423,872	480,641	56,769	(25,365)	0	25,365	1,746,120	1,830,649	84,529
Control	1,657,600	1,499,314	(158,286)	1,228	877	(351)	371	0	(371)	1,659,199	1,500,191	(159,008)
Operations	1,232,580	1,212,619	(19,961)	311,969	449,158	137,189	(64,376)	(45,000)	19,376	1,480,173	1,616,777	136,604
Corporate Comms	406,164	281,563	(124,601)	30,441	65,774	35,333	(7,500)	0	7,500	429,105	347,337	(81,768)
Perf Mgmt & Impr	626,045	670,254	44,209	4,149	3,455	(694)	486	0	(486)	630,680	673,709	43,029
Prevention	1,503,731	2,337,513	833,783	269,327	591,818	322,491	(165,733)	(254,500)	(88,767)	1,607,325	2,674,831	1,067,506
Protection	2,078,947	2,495,934	416,987	19,699	46,285	26,586	(10,109)	0	10,109	2,088,537	2,542,219	453,682
Water Services	284,352	258,352	(26,000)	156,960	114,352	(42,608)	(60,351)	(90,000)	(29,649)	380,962	282,704	(98,258)
Emergency Planning & Civil Protection	199,426	363,135	163,709	5,866	2,854	(3,012)	0	0	0	205,291	365,989	160,698
Corp Risk & Bus Cont	89,321	74,614	(14,707)	0	1,500	1,500	0	0	0	89,321	76,114	(13,207)
External Secondments	296,482	289,367	(7,115)	3,766	5,715	1,949	(210,199)	(92,000)	118,199	90,049	203,082	113,033
Technical Services	326,195	326,634	439	1,142,487	1,212,003	69,516	0	0	0	1,468,682	1,538,637	69,955
Health & Safety	396,618	224,228	(172,390)	2,269	7,265	4,996	0	0	0	398,887	231,493	(167,394)
Training	2,231,484	2,277,392	45,909	691,478	899,490	208,012	(9,345)	(60,000)	(50,655)	2,913,616	3,116,882	203,266
Police Collaboration	213,587	206,068	(7,519)	115,808	192,598	76,790	(105,966)	(143,578)	(37,612)	223,429	255,088	31,659
Workshops Management	419,110	401,501	(17,609)	496,722	694,499	197,777	(47,633)	(30,000)	17,633	868,199	1,066,000	197,801
Catering	97,885	115,486	17,601	16,494	88,428	71,934	(9,824)	(68,292)	(58,468)	104,555	135,622	31,067
Finance & Pay	1,111,102	994,917	(116,185)	2,464,437	2,344,088	(120,349)	(5,062,395)	(4,907,145)	155,250	(1,486,855)	(1,568,140)	(81,285)
Purchasing & Supply	390,991	406,158	15,167	335,181	342,480	7,299	(811)	0	811	725,361	748,638	23,277
Property Services	790,767	681,793	(108,974)	4,335,005	4,563,895	228,890	(125,922)	(72,000)	53,922	4,999,851	5,173,688	173,837
Workshop Engineering	1,283,872	1,160,802	(123,070)	392,639	495,149	102,510	(104,892)	(82,000)	22,892	1,571,619	1,573,951	2,332
Human Resources	1,668,669	1,620,966	(47,703)	3,170,340	2,864,473	(305,867)	(33,366)	(69,000)	(35,634)	4,805,643	4,416,439	(389,204)
ICT	1,086,100	1,005,427	(80,673)	3,102,034	3,306,585	204,551	(747,086)	(768,758)	(21,672)	3,441,048	3,543,254	102,206
Innovation and Change	1,305,570	1,798,792	493,222	437,522	251,511	(186,011)	(82,369)	0	82,369	1,660,722	2,050,303	389,581
BAU Cost Centres	24,533,928	25,769,385	1,235,457	18,102,247	19,447,665	1,345,418	(6,916,469)	(6,682,273)	234,196	35,719,706	38,534,777	2,815,071
COVID19	259,082	0	(259,082)	614,590	0	(614,590)	(914,703)	0	914,703	(41,031)	0	41,031
Training Projects	316,484	0	(316,484)	104,762	0	(104,762)	0	0	0	421,246	0	(421,246)
IT Projects	225,666	25,979	(199,687)	44,549	0	(44,549)	0	0	0	270,214	25,979	(244,235)
Grenfell	16,250	0	(16,250)	8,500	0	(8,500)	(24,750)	0	24,750	0	0	0
Total for Projects listed above	817,482	25,979	(791,503)	772,400	0	(772,400)	(939,453)	0	939,453	650,429	25,979	(624,450)
Cost Centre Total	58,257,603	57,211,092	(1,046,511)	18,969,618	19,508,693	539,075	(8,710,343)	(7,539,273)	1,171,070	68,516,878	69,180,512	663,634

Commentary

- Station Pay is over budget due to the staffing levels (including 3.0 FTE over in Day Crewed stations and 9.0 FTE over in wholetime).
- Station Group Management- The pay cost includes £438k for YTD ASW. Wholetime pay is over budget as its 2.0 FTE higher.
- Service Leadership Team has legal expenses which are £51k under budget YTD and are £36k underspent on consultancy fees and £31k overspent on corporate subscriptions.
- Control Pay is higher than budget due to maternity cover along with an additional unbudgeted FTE & additional overtime in the year from Covid activity
- Operations is under on non pay due to £57k underspend on travel costs and £60k less spend on operational support costs.
- Prevention- £833k under on pay due to Covid and £168k of the non pay variance is due to underspend in community safety and home safety
- Protection is £417k under in pay costs due to having 9.4 FTE under budget
- Emergency planning and civil protection - £163k under on pay costs due to 2 FTE on EFRS project
- External secondments is under on net expenditure due to the additional £118k of income coming through
- Technical services- £204k underspend in non pay costs: £100k of which is underspent in managed PPE and £128k in operational equipment purchase & support
- Health & Safety- £172k over in pay due to 2.0 additional FTE
- Training -£208k under in non pay with £127k underspend in training nominals due to covid restrictions and a further £50k underspend in travel
- Workshop management- Non pay variance is £156k under on Petrol & diesel and £69k under on mileage due to covid
- Finance & Pay Dept. overspend on pay -over establishment by 4.3FTE, one off higher staff cost in P12 whilst there is an overlap in FTE. There was a budgeted MRP release which will be in P13 included in non pay
- Purchasing & Supply- clothing & footwear is £143k under due to rebranding being postponed and the remaining variance is due to underspend on office equipment & stationery due to covid.
- Workshop engineering -£123k overspend in pay offsets with £102k underspend on non pay-vehicle spares and collision damage
- Human Resources has £305k overspend on non-pay of which £293K is redundancy and Settlement Agreement Costs.
- Innovation & Change £493k under in pay due to partially offsetting with the £193k overspend in non pay coming from the spend on information systems (Randstad)
- ICT are over on pay costs due to 1.6FTE higher than budget and have previously had a high number of temps, the non pay variance is driven by £185k underspend in consumables and maintenance and contracts.

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	(£30,537)	(£20,000)	£10,537	53%	(£20,000)	(£22,623)	
Childcare Vouchers	(£36,563)	(£69,000)	(£32,437)	(47%)	(£69,000)	(£52,699)	
Canteen Income	(£9,824)	(£68,292)	(£58,468)	(86%)	(£68,292)	(£79,665)	
Sale of Vehicle Spares	(£33,810)	(£25,000)	£8,810	35%	(£25,000)	(£47,743)	
Aerial Sites	(£129,931)	(£150,000)	(£20,069)	(13%)	(£150,000)	(£154,052)	
Solar Panel Income	(£57,015)	(£50,000)	£7,015	14%	(£50,000)	(£49,579)	
Hydrant Tests	(£60,351)	(£90,000)	(£29,649)	(33%)	(£90,000)	(£93,834)	
Lease Cars - Employee Contributions	(£8,998)	-	£8,998	100%	-	(£10,047)	
Service Charges	(£579)	(£600)	(£21)	(4%)	(£600)	£2,586	
Secondments	(£205,162)	(£92,000)	£113,162	123%	(£92,000)	(£117,629)	
Community Safety general	(£95,260)	-	£95,260	100%	-	(£103,353)	
Labour Credit	(£58,943)	(£55,000)	£3,943	7%	(£55,000)	(£87,410)	
Section 13/16	(£49,135)	(£45,000)	£4,135	9%	(£45,000)	(£73,881)	
Provision of Hire Vehicles & Equipment	(£11,755)	(£2,000)	£9,755	488%	(£2,000)	(£19,663)	
Rent	(£5,200)	-	£5,200	100%	-	-	
Interest Received Short Term Investments	(£15,557)	(£45,000)	(£29,443)	(65%)	(£45,000)	(£100,294)	
Community Safety Youth Work	£7,979	(£175,000)	(£182,979)	(105%)	(£175,000)	(£80,655)	
Shared Services Income	(£422,357)	(£370,578)	£51,779	14%	(£370,578)	(£311,778)	
Reimbursements from EFA(T)	(£68,546)	(£93,500)	(£24,954)	(27%)	(£93,500)	(£118,314)	
Other Miscellaneous Income	(£91,756)	-	£91,756	100%	-	(£96,731)	
Total Income	(£1,391,004)	(£1,350,970)	£40,034	3%	(£1,350,970)	(£1,624,010)	

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	(£3,516,545)	(£3,516,545)	£0	-	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£1,165,030)	(£1,175,000)	(£9,970)	(1%)	(£1,175,000)		Business Rate Relief (£200k reallocated to Essex resilience forum which was previously included)
USAR Grant 2020/21	(£856,560)	(£857,000)	(£440)	(0%)	(£857,000)	(£71,471)	- Additional 24,750 BRR released in March
Firelink Grant 2020/21	(£642,268)	(£628,258)	£14,010	2%	(£628,258)	(£52,355)	USAR
Other Grant Income	(£1,138,936)	(£11,500)	£1,127,436	9804%	(£11,500)	(£5,900,583)	Communications Network
Subtotal-Govt Grants	(£7,319,340)	(£6,188,303)	£1,131,037	18%	(£6,188,303)	(£6,317,459)	Includes Grants in relation to COVID of £1M

Essex County Fire & Rescue Service
Mar-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

	CC	Mar-21 £	YTD Costs	Mar-21	Apr-21	May-21	Jun-21	Jul-21 £	Jul-21 £	Est Total Cost	Comments
On Call additional costs - service response		0								0	
Wholetime overtime (including control)- service response		3,548	32,800							32,800	Recall to duty payments
On Call additional costs - LRF support			201,529							201,529	
Wholetime overtime - LRF support	9501		0							0	
On Call additional costs - National response			0							0	
Wholetime overtime - National response			0							0	
ARA's	Not in 9501		10,191					0		10,191	
ARA's Recovery	9501	3,420	13,300					0		13,300	
Other		1,780	3,967	2,000	5,500	5,500	5,500	5,500		27,967	HR Support Role + Occ Health Bolster for Covid
Sub-Total: Staffing costs		8,748	261,787	2,000	5,500	5,500	5,500	5,500	0	285,787	

II - PROTECTIVE EQUIPMENT

PPE	Various	-265,851	323,142	4,000	4,000	4,000	4,000	4,000	4,000	347,142	
Cleaning and decontamination supplies	9501	17,746	178,687	12,674	12,890	12,890	12,890	12,890	12,890	255,811	Additional Cleaning at Stations - £10,174 (move to 10,390 in Apr 21) + £2,500 p/m wipes / sprays
Lateral Flow Tests		20,250	74,100							74,100	
Sub-Total: Equipment		-227,855	575,929	16,674	16,890	16,890	16,890	16,890	16,890	677,053	

III- OTHER COSTS

ICT Infrastructure and licencing	9501	387	228,905		40,000					268,905	
Thermometers	9501		1,199							1,199	
Signage			44,745							44,745	
Other		2,180	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	0	30,000	30,000	40,000			100,000	
Sub-Total: Other costs		2,567	281,620	15,000	40,000	132,000	0	0	0	468,620	

TOTAL ADDITIONAL COSTS	-216,540	1,119,337	33,674	62,390	154,390	22,390	22,390	16,890	1,431,461
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REVENUE SPEND	908,144								
CAPITAL SPEND	211,193								
	1,119,337								470,866
STOCK SPEND	298,421								
REMAINING 2020/21 GRANT	251,225								24.8%
									GRANT REMAINING WITH ADDITIONAL FUNDING
									% OF GRANT REMAINING

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



Capital	Asset Life	Budget 2020/21	Forecast - Feb 2021	Adjustment to Forecast	Forecast - Mar 2021*	Actual Spend
New Premises						
Service Workshops - New		750	-	-	-	-
Existing Premises						
Asset Protection		2,000	1,147	180	1,327	1,184
Asset Improvement Works Training Facilities Improvement		548	104	2	106	106
Asset Improvement Works - Shoeburyness		500	96	(2)	94	94
Total Property		3,798	1,347	181	1,528	1,384
Equipment		364	98	(22)	76	76
Information Technology						
Projects		1,900	414	(11)	403	403
Total Information Technology		1,900	414	(11)	403	403
Vehicles						
New Appliances		1,260	-	-	-	-
Other Vehicles		860	755	31	786	786
Total Vehicles		2,120	755	31	786	786
Total Capital Expenditure		8,182	2,614	179	2,793	2,650

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



* To be agreed at asset board

Nominal Code	Analysis code		Asset Life	Budget 2020/21	Forecast - Feb 2021	Adjustment to Forecast	Forecast - Mar 2021*	Carry Forward 2021-22	Actual Spend	Commitments / Orders
B113 - Vehicles										
B113	302000000000	Appliances (Pumping)	12	1,260,000	-	-	-	-	-	-
B113	303000000000	Cycle Scheme	1	40,000	-	-	-	-	-	-
B113	306000000000	Light Vehicles	6	260,000	165,500	33,579	199,079	102,000	199,079	-
B113	307000000000	Off Road Vehicles	6	150,000	78,500	(12)	78,488	102,000	78,488	-
B113	308000000000	Officers Cars (Principal Officers)	4	80,000	27,500	-	27,500	31,000	27,500	-
B113	311000000000	Light Vans	6	240,000	269,000	(1,269)	267,731	57,000	267,731	-
B113	317000000000	Ladders	12	50,000	50,500	(342)	50,158	-	50,158	-
B113	324000000000	Hoses for ALPS	8	40,000	100,000	(949)	99,051	-	99,051	-
B113	323000000000	Brake roller tester	12	-	64,000	(102)	63,898	-	63,898	-
Total B113 - Vehicles				2,120,000	755,000	30,904	785,904	292,000	785,904	-
B116 - Operational Equipment										
B116	601000000000	B.A. Compressors	8	78,000	20,851	(20,851)	-	55,851	-	-
B116	603000000000	Heavy Rescue Pumps Equipment	8	-	37,000	(179)	36,821	-	36,821	-
B116	609000000000	Hose Reel Branch/Main Line Branch	8	160,000	-	-	-	-	-	-
B116	617000000000	Exercise Equipment	5	21,450	-	-	-	-	-	-
B116		BA Contamination machine	8	40,000	-	-	-	40,000	-	-
B116		Method entry equipment	8	30,000	-	-	-	30,000	-	-
B116		Foam additive (large waste fires)	8	35,000	-	-	-	-	-	-
B116	614000000000	Thermal Imaging Cameras	8	-	25,000	(500)	24,500	-	24,500	-
B116		New BA bags	8	-	14,680	-	14,680	-	14,680	-
Total B116 - Operational Equipment				364,450	97,531	(21,530)	76,001	125,851	76,001	-
B114 - ICT Equipment										
B114	408000000070	Hardware Replacement - Hardware	3	200,000	48,000	(476)	47,524	-	47,524	-
B114	430000987000	Thin Client Roll-out	3	-	120,000	340	120,340	-	120,340	-
B114	000000000000	Apprentice laptops (business case agreed Dec)	3	-	18,300	(291)	18,009	9,000	18,009	-
B114	000000000252	Emergency COVID spend - Covered by Grant	3	-	211,193	(0)	211,193	-	211,193	-
B114		ICT Transformation Programme	3	160,000	2,500	3,855	6,355	-	6,355	-
B114		Business Intelligence/data warehousing	3	50,000	-	-	-	-	-	-
B114	426000857070	Health and Safety System	3	75,000	-	-	-	-	-	-
B114	426000854000	People Systems	3	100,000	-	-	-	-	-	-
B114	432000842000	ICCS/CAD Replacement - Control Project	7	815,000	14,500	(14,500)	-	-	-	-
B114	413000000000	ICT Infrastructure	7	-	-	-	-	-	-	-
B114		Hardware for Skype to Teams upgrade	3	-	-	-	-	-	-	-
B114		CRM	3	500,000	-	-	-	-	-	-
Total B114 - ICT Equipment				1,900,000	414,493	(11,073)	403,420	9,000	403,420	-

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



* To be agreed at asset board

Nominal Code	Analysis code		Asset Life	Budget 2020/21	Forecast - Feb 2021	Adjustment to Forecast	Forecast - Mar 2021*	Carry Forward 2021-22	Actual Spend	Commitments / Orders
B112	206000125000	B112 - Land & Building Lexden Workshops Relocation	20	750,000	-	-	-	-	-	-
		Total B112 - Land & Building		750,000	-	-	-	-	-	-
B117	201000000000	Asset Improvement Works - Shoeburyness	20	500,000	96,000	(1,814)	94,186	5,814	94,186	-
B117	Various	Asset Protection Works - Training Facilities	20	547,600	104,000	2,318	106,318	517,000	106,318	-
		Total B117 - Asset Improvement		1,047,600	200,000	504	200,504	522,814	200,504	-
		B118 - Asset Protection								
B118	202052000438	Asset Protection	20	2,000,000	-	-	-	-	-	-
B118	202068000440	Basildon Roofing	20	-	138,849	7,732	146,582	-	138,849	7,732
B118		Billericay Appliance Pay	20	-	22,051	1,540	23,591	-	22,051	1,540
B118		Colchester FP/WFS Offices	20	-	38,000	(16,978)	21,022	-	19,970	1,052
B118		Colchester Boiler Room	20	-	20,607	5,278	25,886	-	20,607	5,278
B118		WTC	20	-	14,130	-	14,130	-	14,130	-
B118		Witham Bolier Room	20	-	71,502	4,048	75,550	-	71,502	4,048
B118		Orsett Appliance Bay	20	-	15,000	17,680	32,680	-	31,046	1,634
B118		Southend Boilers	20	-	73,000	5,895	78,895	-	74,951	3,944
B118		Harlow Showers	20	-	134,924	20,854	155,778	-	151,883	3,894
B118		Loughton Drying	20	-	31,000	(3,500)	27,500	-	26,813	688
B118		Maldon Boilers	20	-	35,000	4,983	39,983	-	37,984	1,999
B118		Fire Alarms	20	-	30,000	84,296	114,296	-	108,591	5,705
B118		Burnham AB Floor	20	-	38,000	1,750	39,750	-	37,762	1,987
B118		Orsett BA split	20	-	96,817	55,786	152,603	-	107,060	45,543
B118		Orsett Boiler Replacement	20	-	78,000	(23,158)	54,843	-	53,505	1,338
B118		Appliance Bay Doors: Halstead, Wheely, Tollesbury	20	-	75,000	192	75,192	-	20,994	54,198
B118		Orsett - No time to lose	20	-	-	-	-	-	-	-
B118		Kelvedon Park heating system	20	-	235,227	7,443	242,670	-	242,313	357
B118		Other	20	-	-	6,508	6,508	-	3,779	2,729
		B118 - Asset Protection		2,000,000	1,147,108	180,349	1,327,456	-	1,183,790	143,666
		TOTAL BUDGET 2020-21		8,182,050	2,614,132	179,153	2,793,285	949,665	2,649,619	143,666
		B118 - Asset Protection		12,182,050	4,908,348	539,850	5,448,198	949,665	5,017,199	430,999
		TOTAL BUDGET 2020-21		8,182,050	2,614,132	179,153	2,793,285	949,665	2,649,619	143,666

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

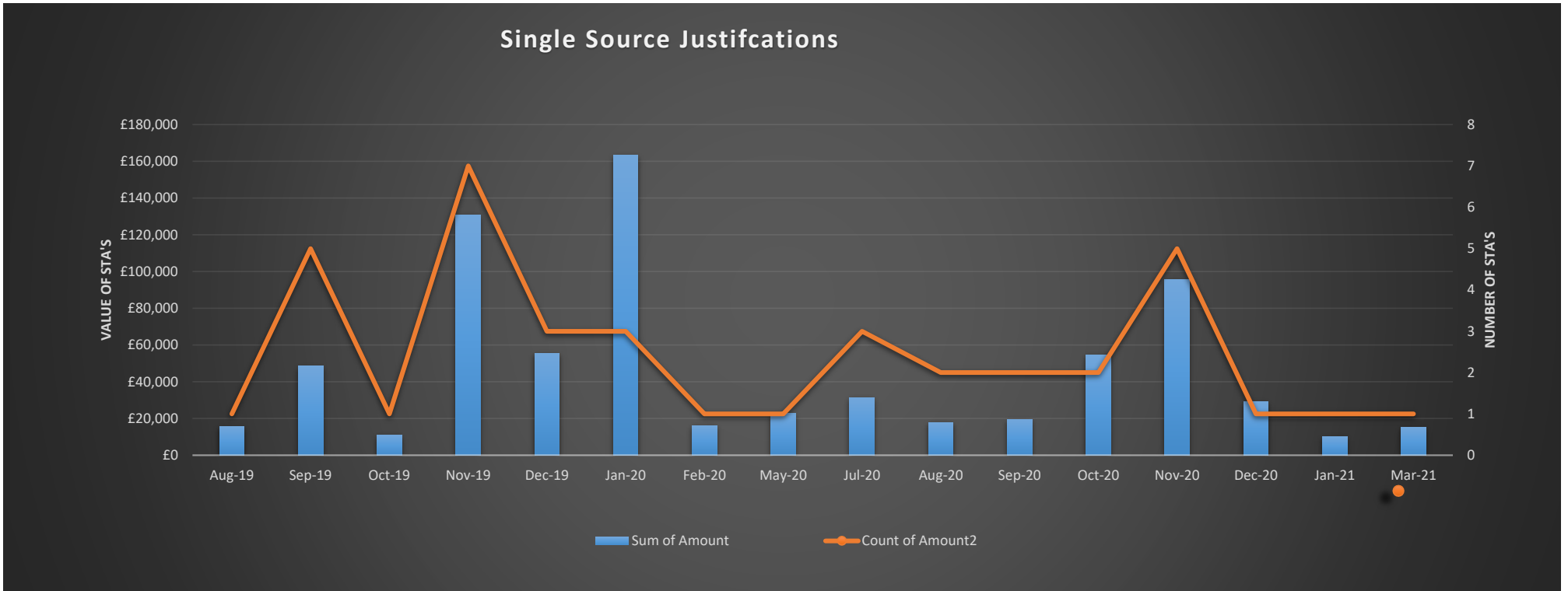
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 31 March 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	34,820	212	34,608	34,354	(253)	(1%)	34,633	33,443
On Call Firefighters	6,706	-	6,706	6,430	(276)	(4%)	6,893	6,441
Control	1,587	21	1,565	1,437	(128)	(9%)	1,368	1,418
Support Staff	15,145	25	15,120	14,990	(130)	(1%)	15,000	14,073
Total Employment Costs	58,258	259	57,999	57,211	(787)	(1%)	57,894	55,375
Support Costs	2,173	12	2,161	2,119	(41)	(2%)	2,124	2,343
Premises & Equipment	10,404	585	9,819	10,528	709	7%	10,528	10,134
Other Costs & Services	2,859	58	2,800	3,385	584	17%	3,388	3,283
Ill health pension costs	2,253	-	2,253	2,276	23	1%	2,276	2,209
Financing Items	1,281	-	1,281	1,201	(80)	(7%)	6,301	1,311
Total Other Costs	18,970	656	18,314	19,509	1,195	6%	24,616	19,281
Gross Expenditure	77,227	915	76,313	76,720	407	1%	82,511	74,656
Specific Govt. Grants Income	(7,319)	(898)	(6,421)	(6,188)	233	(4%)	(6,188)	(6,317)
Operational income	(1,391)	(16)	(1,375)	(1,351)	24	(2%)	(1,351)	(1,624)
Net Expenditure	68,517	(0)	68,517	69,181	664	1%	74,971	66,714
Funding								
Revenue Support Grant	(8,473)	-	(8,473)	(8,473)	(0)	(0%)	(8,473)	(8,452)
National Non-Domestic Rates	(16,882)	-	(16,882)	(16,519)	363	2%	(16,519)	(16,771)
Council Tax Collection Account	(547)	-	(547)	(400)	147	37%	(400)	(643)
Council Tax	(47,765)	-	(47,765)	(47,851)	(86)	(0%)	(47,851)	(46,228)
Net Funding	(73,667)	-	(73,667)	(73,243)	424	(1%)	(73,243)	(72,094)
Cont'ns to/(from) General Bals	-	-	-	294	294	-	294	-
Cont'ns to/(from) Earmarked Reserves	(605)	-	(605)	(405)	201	-	(405)	-
Total Contributions to/ from Reserves	(147,334)	-	(147,334)	(146,192)	1,142	(1%)	(146,192)	(144,189)
Total Funding	(221,001)	-	(221,001)	(219,435)	1,566	(1%)	(219,435)	(216,283)
Funding Gap / (Surplus)	(152,484)	(0)	(78,817)	(77,011)	1,806	0%	(71,221)	(77,475)

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 one Single Source Justification in the month:

Value	Department	Supplier	Justification
£15,250	ICT	JCAD	Rationale for SSJ is due to continuity by using an existing contractor/supplier for a ICT licence renewal for embedded software (JCAD).

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	GDPR	Data Protection Officer (Hope Osayande)	2	7	1	6	1	1	-	1		
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	Procurement	Head of Purchasing & Supply (Sheldon Dyer)	1	5	-	2	1	3	-	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		
THIS UPDATE			7	41	5	33	2	8	-	8		
			48		38		10		8			
			Percentage complete				79%		Percentage overdue			80%
			5	33	5	22	-	11	-	8		