



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 2022		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at March 2022 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 March 2022

Executive Summary



Results for the period to March 2022

There was a Deficit in the month of £1,381k bringing the YTD position to a surplus of £123k (with a Core surplus of 103k).

Total YTD pay costs show an overspend to budget of £2.4m, with a variance to the core Budget being an overspend of £1.7m after £710k of unbudgeted Earmarked Reserve costs.

The YTD Core overspend includes a Wholetime variance of £873k (£100k for protection payments, £468k for Additional Shift Working and £332k for the pay award, the offset comes through underspend shown in the restructure of the Prevention team).

On Call also has a large variance of £382k due to the unbudgeted conversion costs and pay award.

Support staff had a variance to Budget of £177k which was mainly driven by the Green book pay award.

Total non pay costs show a continuing Core variance of £1.0m underspend, of which key underspends are in Financing items (£686k) and Premises and Equipment (£533k underspend in ICT). Cross border charges were also a lot lower than expected.

Operational income in the month was £314k higher than expected, £263k of this was generated from shared service income.

YTD funding is £1.4m higher than the budgeted position, this relates to £863k Specific government grant income, £359k in NNDR funding, and £153k council tax precept amounts from the prior year.

The specific government grant income of £752k is due to the LCTS grant, along with releases of Grant amounts from the balance sheet.

The Service received two unexpected additional grants in March. An additional £135k for Covid and £115k for Pension administration costs in 2021. Both of these grants will be transferred to earmarked reserves subject to Decision Sheets

Balance Sheet Statement and Cashflow Forecast

The Balance Sheet report on page 7 shows the key monthly rather than year to date movements.

- Cash and cash equivalents reduced from £24.5m to £20.4m in the month, with lower cash receipts from local authorities and higher payment runs due to year end.
- The Cashflow Forecast on page 8 shows the forecast cash position of the Authority for the next twelve months. There is a net cash outflow position for the remaining part of the year due to the Firefighter's Pension Scheme, which is funded annually in July.

Capital

The Capital Programme is actively monitored by several groups at the Authority, including the Asset Board and Strategic Sub-Groups. Updates in the month show the final spend for the year of £3.268m:

Other

There was one STA in the month.

£665k was received in March re two property sales.

The Green book pay award went through the March payroll with the pay award being backdated from April 2021.

YTD Summary Income and Expenditure Statement to March 2022



Prior Year YTD Actuals £'000s	Prior year YTD Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core YTD Actual £'000s	COVID £'000s	Earmarked Projects £'000s	YTD Actual £'000s	Core YTD Budget £'000s	COVID Budget £'000s	Earmarked Projects Budget £'000s	YTD Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
34,820	35,086	266	Wholetime Firefighters	35,052	1	436	35,489	34,061	-	279	34,340	(1,149)	(3%)	(991)	(3%)
6,706	6,430	(276)	On Call Firefighters	7,540	21	-	7,561	7,081	-	-	7,081	(480)	(7%)	(459)	(6%)
1,587	1,415	(172)	Control	1,575	-	-	1,575	1,568	-	-	1,568	(7)	(0%)	(7)	(0%)
15,145	14,497	(649)	Support Staff	15,209	7	613	15,829	14,986	-	89	15,075	(754)	(5%)	(223)	(1%)
58,258	57,427	(830)	Total Employment Costs	59,376	29	1,049	60,454	57,695	-	368	58,063	(2,390)	(4%)	(1,680)	(3%)
2,173	2,169	(3)	Support Costs	2,164	68	131	2,362	1,838	-	310	2,148	(214)	(10%)	(326)	(15%)
10,404	10,678	274	Premises & Equipment	9,733	166	318	10,217	10,024	-	-	10,024	(194)	(2%)	291	3%
2,858	3,295	436	Other Costs & Services	3,050	11	70	3,131	3,278	-	-	3,278	147	4%	228	7%
2,253	2,276	23	Ill health pension costs	2,108	-	-	2,108	2,276	-	-	2,276	168	7%	168	7%
5,599	5,583	(16)	Financing Items	5,529	-	-	5,529	6,215	-	-	6,215	686	11%	686	11%
23,287	24,000	714	Total Other Costs	22,584	245	518	23,347	23,631	-	310	23,941	593	2%	1,047	4%
-	-	-	Investment in productivity improvement	-	-	-	-	(0)	(0)	1,151	1,151	1,151	100%	(0)	(0%)
81,544	81,428	(117)	Gross Expenditure	81,959	274	1,568	83,801	81,326	(0)	1,829	83,155	(646)	(1%)	(633)	(1%)
(1,391)	(1,351)	40	Operational income	(1,650)	-	(0)	(1,650)	(975)	-	-	(975)	675	(69%)	675	(69%)
80,153	80,077	(77)	Net Expenditure before Funding	80,309	274	1,567	82,151	80,351	(0)	1,829	82,180	30	0%	42	0%
			Funding												
(7,319)	(6,188)	1,131	Government Grants	(7,249)	(135)	-	(7,385)	(6,387)	-	-	(6,387)	998	(16%)	863	(14%)
(8,473)	(8,473)	(0)	Revenue Support Grant	(8,511)	-	-	(8,511)	(8,520)	-	-	(8,520)	(9)	0%	(9)	0%
(16,919)	(16,519)	400	National Non-Domestic Rates	(16,901)	-	-	(16,901)	(16,519)	-	-	(16,519)	382	(2%)	382	(2%)
(547)	(400)	147	Council Tax Collection Account	(80)	-	-	(80)	(400)	-	-	(400)	(320)	80%	(320)	80%
(47,765)	(47,851)	(86)	Council Tax Precept	(47,796)	-	-	(47,796)	(47,451)	-	-	(47,451)	345	(1%)	345	(1%)
37	-	(37)	Council Tax Collection Impact	3	-	-	3	-	-	-	-	(3)	-	(3)	-
(80,986)	(79,431)	1,555	Total Funding	(80,535)	(135)	-	(80,670)	(79,276)	-	-	(79,276)	1,394	(2%)	1,258	(2%)
(833)	646	1,478	Funding Gap / (Surplus)	(225)	139	1,567	1,481	1,075	(0)	1,829	2,904	1,423	49%	1,300	45%
(801)	-	801	Cont'n's to/(from) General Bals	-	135	-	135	-	-	-	-	(135)	-	-	-
-	-	-	Cont'n's to/(from) Earmarked Reserves	123	(299)	(1,563)	(1,739)	-	-	(1,829)	(1,829)	(90)	-	(123)	7%
(801)	-	801	Total Contribution to/(from) Reserves	123	(163)	(1,563)	(1,603)	-	-	(1,829)	(1,829)	(226)	-	(123)	7%
(1,634)	646	2,279	Net Gap / (Surplus)	(103)	(24)	4	(123)	1,075	(0)	(0)	1,075	1,197	-	1,178	-

Period Summary Income and Expenditure Statement to March 2022



Prior Year Period Actuals £'000s	Prior year Period Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core Period Actual £'000s	COVID £'000s	Earmarked Projects £'000s	Period Actual £'000s	Core Budget £'000s	COVID Budget £'000s	Earmarked Projects Budget £'000s	Period Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
3,561	3,601	40	Wholetime Firefighters	3,017	-	24	3,041	2,769	-	23	2,792	(249)	(9%)	(248)	(9%)
961	1,026	65	On Call Firefighters	663	7	-	670	632	-	-	632	(38)	(6%)	(31)	(5%)
161	71	(90)	Control	129	-	-	129	131	-	-	131	1	1%	1	1%
1,355	1,411	56	Support Staff	1,471	-	21	1,492	1,232	-	7	1,240	(253)	(20%)	(239)	(19%)
6,038	6,109	71	Total Employment Costs	5,280	7	45	5,333	4,764	-	31	4,794	(538)	(11%)	(516)	(11%)
362	186	(177)	Support Costs	267	1	6	273	179	-	-	179	(95)	(53%)	(88)	(49%)
798	890	92	Premises & Equipment	1,056	14	(10)	1,060	835	-	-	835	(224)	(27%)	(221)	(26%)
334	265	(70)	Other Costs & Services	93	-	3	96	260	-	-	260	164	63%	167	64%
171	177	7	Ill health pension costs	165	-	-	165	177	-	-	177	12	7%	12	7%
(187)	465	652	Financing Items	462	-	-	462	518	-	-	518	56	11%	56	11%
1,478	1,982	504	Total Other Costs	2,043	15	(2)	2,056	1,969	-	-	1,969	(87)	(4%)	(74)	(4%)
-	-	-	Investment in productivity improvement	-	-	-	-	-	-	-	-	-	-	-	-
7,516	8,091	575	Gross Expenditure	7,323	22	44	7,389	6,733	-	31	6,764	(625)	(9%)	(590)	(9%)
(185)	(113)	73	Operational income	(116)	-	(0)	(116)	(81)	-	-	(81)	35	(43%)	35	(43%)
7,331	7,979	648	Net Expenditure	7,207	22	43	7,272	6,652	-	31	6,682	(590)	(9%)	(555)	(8%)
			Funding												
(3,960)	(516)	3,444	Government Grants	(741)	(135)	-	(876)	(532)	-	-	(532)	344	(65%)	209	(39%)
(514)	(514)	(0)	Revenue Support Grant	(525)	-	-	(525)	(516)	-	-	(516)	8	(2%)	8	(2%)
(1,594)	(1,194)	400	National Non-Domestic Rates	(1,266)	-	-	(1,266)	(1,266)	-	-	(1,266)	0	(0%)	0	(0%)
(105)	127	232	Council Tax Collection Account	(15)	-	-	(15)	(5)	-	-	(5)	11	(225%)	11	(225%)
(2,867)	(3,445)	(578)	Council Tax Precept	(3,372)	-	-	(3,372)	(3,353)	-	-	(3,353)	19	(1%)	19	(1%)
3,233	(34)	(3,267)	Council Tax Collection Impact	-	-	-	-	34	-	-	34	34		34	
(5,807)	(5,576)	231	Total Funding	(5,918)	(135)	-	(6,054)	(5,638)	-	-	(5,638)	416	(7%)	280	(5%)
1,523	2,403	880	Funding Gap / (Surplus)	1,289	(113)	43	1,219	1,014	-	31	1,044	(174)		(275)	
(4,836)	-	4,836	Cont'ns to/(from) General Bals	-	135	-	135	-	-	-	-	(135)	-	-	-
2,956	-	(2,956)	Cont'ns to/(from) Earmarked Reserves	115	(47)	(41)	28	-	-	-	-	(28)	-	(115)	-
(1,880)	-	1,880	Total Contribution to/(from) Reserves	115	89	(41)	163	-	-	-	-	(163)	-	(115)	-
(357)	2,403	2,760	Net Gap / (Surplus)	1,403	(25)	3	1,381	1,014	-	31	1,044	(337)		(390)	

Operational Income

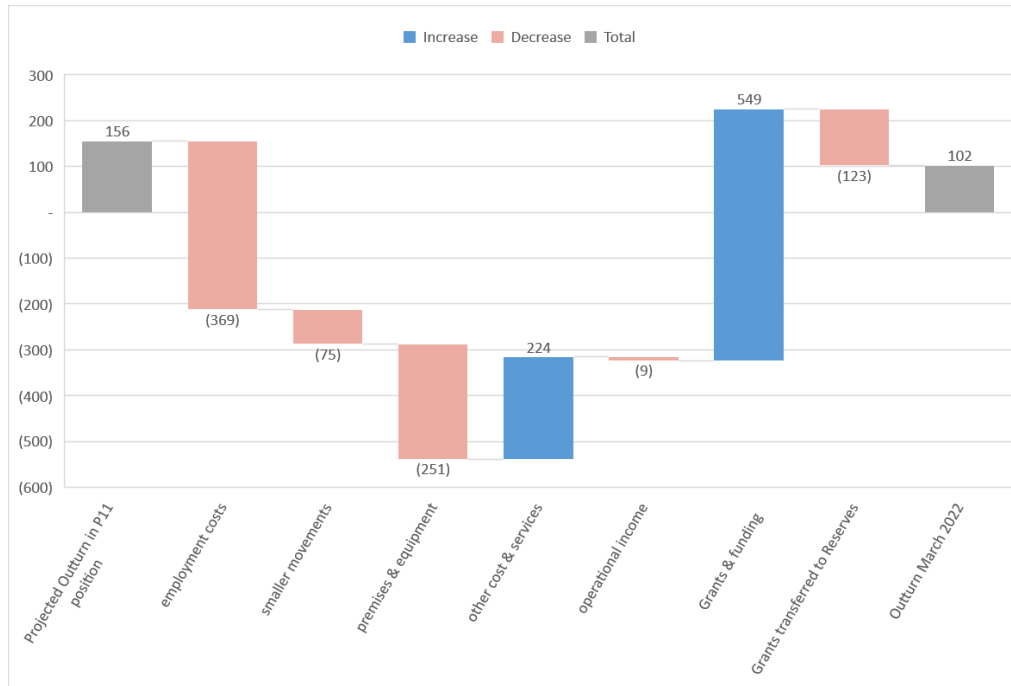


Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Cycle to Work Scheme	(38,532)	(30,006)	8,526	(28%)	(30,006)	
Childcare Vouchers	(32,612)	(65,004)	(32,392)	50%	(65,004)	
Canteen Income	(46,785)	(50,004)	(3,219)	6%	(50,004)	
Sale of Vehicle Spares	(89,844)	(25,000)	64,844	(259%)	(25,000)	
Aerial Sites	(130,119)	(155,652)	(25,533)	16%	(155,652)	
Solar Panel Income	(58,285)	(50,000)	8,285	(17%)	(50,000)	
Hydrant Tests	(93,207)	(90,000)	3,207	(4%)	(90,000)	
Lease Cars - Employee Contributions	(7,310)	(15,000)	(7,690)	51%	(15,000)	
Service Charges	(492)	(600)	(108)	18%	(600)	
Secondments	(246,145)	0	246,145	0%	0	
Community Safety General	(21,950)	0	21,950	0%	0	
Labour Credit	(124,496)	(55,000)	69,496	(126%)	(55,000)	
Section 13/16	(46,060)	(45,000)	1,060	(2%)	(45,000)	
Provision of Hire Vehicles & Equipment	(3,150)	(2,000)	1,150	(58%)	(2,000)	
Interest Received Short Term Investments	(7,229)	(24,996)	(17,767)	71%	(24,996)	
Community Safety Youth Work	(51,913)	(99,998)	(48,085)	48%	(99,998)	
Shared Services Income	(525,861)	(182,001)	343,860	(189%)	(182,001)	
Reimbursements from EFA(T)	0	0	0	0%	0	
Other Miscellaneous Income	(78,819)	(84,499)	(5,680)	7%	(84,499)	
Total Operational Income	(1,650,229)	(974,760)	675,469	(69%)	(974,760)	

Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Addn Pens Grant Accr	(3,516,545)	(3,516,545)	0	(0%)	(3,516,545)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2021-22	(1,403,129)	(1,340,280)	62,849	(5%)	(1,340,280)	Business Rate relief
USAR Grant 2021-22	(857,433)	(857,180)	253	(0%)	(856,560)	
Firelink Grant 2021-22	(586,826)	(661,174)	(74,348)	11%	(662,258)	Communications Network (Firelink) grant was overpaid in the last two years so will be reduced by £84k and a further£40k in 21/22 and New Risk Mosaic programme funding.
Local council tax support	(752,198)	0	752,198	0%	0	£752k released additional one off Grant
Other Grant Income	344,639	(11,500)	(356,139)		(11,500)	Budget includes £11.5k for Prevention (funding from PFCC for 1 FTE). Actuals include £103k of Covid 19 funding and £32k of the Grenfell Grant (protection uplift and building risk review) has been released to offset the YTD spend.
Subtotal-Govt Grants	(6,771,492)	(6,386,679)	384,813	6%	(6,387,143)	

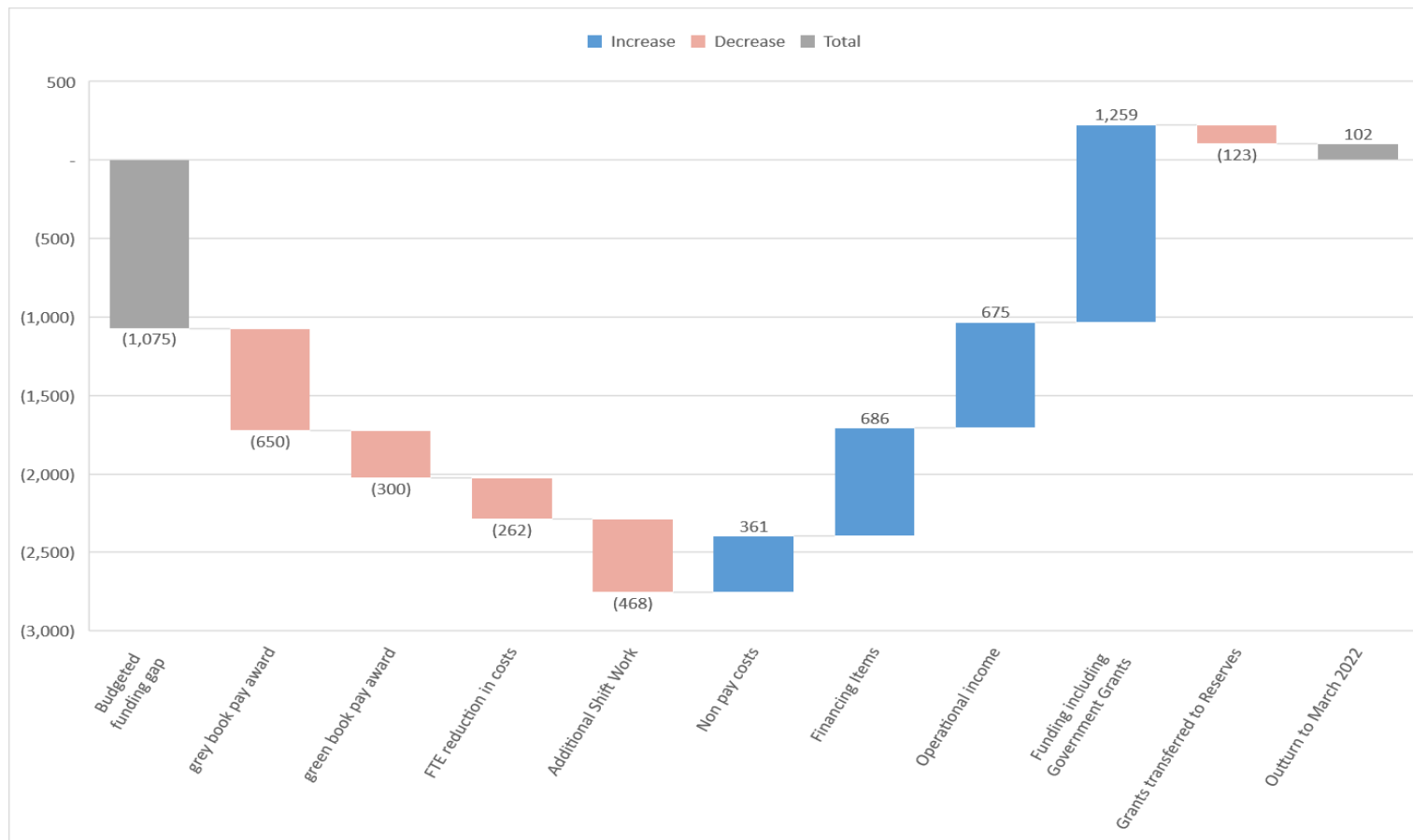
Movement in overall outturn compared to P11 projected outturn (Excludes any reserve funded movements)



Key movements:

- Employment costs - a small unfavourable movement due to less reserve funded project team costs, in particular the training employees moving back into BAU as the project work ended.
- Premises & Equipment- unfavourable movement: additional costs going through Operational equipment (hose costs to meet new standards) and an increase in hydrant testing
- Other costs & services- favourable movements due to over accrual of cross border work that wasn't invoiced, along with expectation of costs owed to police for collaborative work being higher than actual full year costs.
- Grants & Funding
 - +£166k released for the BRR/PU Grant from prior years
 - +£132k a one off tax income scheme grant was released
 - +£103k Additional Pension admin grant received in March
 - +£430k higher than forecast NNDR/CT collections
 - £387k refund due on S31 grant for NNDR/CT
- Grants transferred to Reserves - unknown pension grant received in March 22 transferred to reserves for use in 22-23

Movement in Overall outturn compared to Original Budget (Excludes any reserve funded movements)



Key core movements:

- FTE reduction is driven by the restructure in Prevention and Protection teams.
- Non pay costs show a favourable variance to Budget driven mainly by the reduction in ICT contracts.
- Support costs show an unfavourable movement from budget- £133k of which are made up of redundancy costs.
- Financing items shows a favourable variance to budget due to the lower full year MRP cost.
- Operational Income shows a favourable movement to budget Unbudgeted £400k Shared Service income and £250k Secondment income.
- Funding movement includes £752k LCTS Grant.

Balance Sheet - 31st March 2022



Essex County
Fire & Rescue Service

	31st Mar 2022 £000's	28th Feb 2022 £000's	31st Mar 2021 £000's	Variance Month £000's	Variance Year £000's
Property, plant & equipment					
Land and buildings	122,880	123,522	125,232	(643)	(2,353)
* Vehicles, plant & equipment	11,404	11,404	11,404	-	-
Assets under construction	4,019	3,279	751	740	3,268
Long term assets	138,302	138,205	137,387	97	916
Inventories	402	566	642	(164)	(240)
Short term debtors	7,115	2,705	6,363	4,410	752
Cash and cash equivalents	20,473	24,527	17,696	(4,053)	2,778
Assets held for sale	-	-	912	-	(912)
Current assets	27,990	27,798	25,612	193	2,378
* Short term borrowings	-	-	(250)	-	250
Short term creditors	(7,335)	(6,356)	(6,954)	(979)	(381)
Grants received in advance	(1,233)	(1,780)	(1,049)	547	(184)
Current liabilities	(8,568)	(8,136)	(8,253)	(432)	(315)
Long term borrowing	(24,500)	(24,500)	(24,500)	-	-
Provisions	(1,068)	(1,070)	(1,161)	3	94
* Pension liability - LGPS	(38,242)	(38,242)	(38,242)	-	-
Pension liability - FPS	(886,391)	(886,391)	(886,443)	-	52
Long term liabilities	(950,201)	(950,203)	(950,346)	3	146
NET LIABILITIES	(792,476)	(792,337)	(795,600)	(139)	3,124
Usable reserves					
General fund	4,693	5,273	4,351	(580)	341
Earmarked general fund reserves	11,878	11,784	13,481	93	(1,603)
Capital receipts reserve	13,018	12,353	9,669	665	3,349
Usable reserves	29,589	29,411	27,502	178	2,087
Unusable reserves					
Revaluation reserve	36,489	36,814	38,180	(325)	(1,691)
Capital adjustment account	70,077	70,069	67,401	8	2,676
* Holiday pay account	(828)	(828)	(828)	-	-
* Collection fund adjustment account	(3,170)	(3,170)	(3,170)	-	-
Pension reserve	(924,633)	(924,633)	(924,685)	-	52
Unusable reserves	(822,064)	(821,747)	(823,102)	(318)	1,037
TOTAL RESERVES	(792,476)	(792,336)	(795,600)	(139)	3,124

* Balances adjusted at year end only.

Key Movements

Long Term Assets:

- Additions for the year flow through 'Assets under construction', which is monitored by the Fleet and Property Groups.
- The scope of the fixed asset valuation has been agreed by the Property Service and Finance teams.

Current Assets:

- Short term debtors has increased £4.4m, primarily due to the pension debtor, currently £3.7m. An adjustment has also been posted for precept income, as the Service waits for final figures from the Districts.
- £4.0m reduction in cash and cash equivalents as cash inflows exceeded outflows for the month, as seen in the cashflow on page 8. This is primarily due to a reduction in precepts paid in March.
- Two properties were sold in March for £665k.

Current Liabilities

- Short term creditors have increase by £834k due to year end accruals.
- Grants received in advance has reduced by £547k in the month as income is released to the revenue account.

Long-term Liabilities:

No movement in long -term liabilities in the month.

Reserves:

The movements in General and Earmarked Reserves are subject to final adjustments due to the late stock journal.

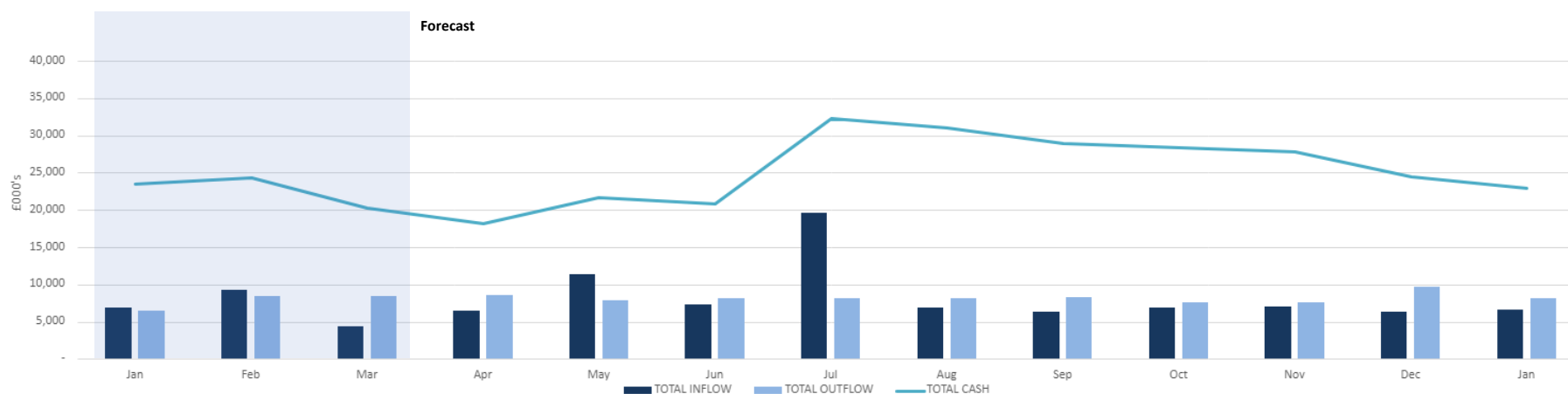
The Authority has continued to accrue for MRP charges, which is shown in the YTD movement in the capital adjustment account of £2,676k. This is the net of MRP charges of £4,250k offset by disposals adjustments of £1,574k.

The year to date reduction of £1,691k in the revaluation reserve is due to disposals, representing previously recognised gains on valuation.



Cashflow Forecast

FORECAST CASH INFLOWS AND OUTFLOWS



COMMENTARY

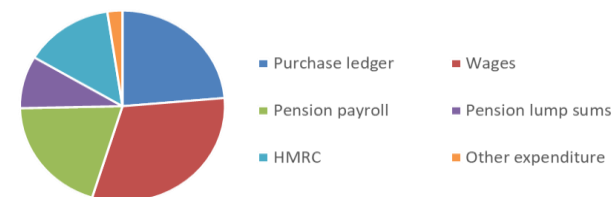
Total cash and investments at the end of March was £20.5m, down from £24.5m in February. Key inflows and outflows for the month are summarised below:

- Cash inflows include precepts of £1.7m and grants of £1.8m. Precept income was lower this month, due to the authorities deducting the 2020/21 NNDR deficit from March's payment.
- Cash outflows include purchase ledger payments of £2.4m, which is slightly higher than the expected range of between £1-2m. This was due to additional year end payment runs.
- Investments remained at £13m as seen in the graph below. The 2022/23 Treasury Management Strategy was agreed by the Strategic Board in March.
- Two day crewed houses were sold in March totalling £0.7m.
- March and April are key months for the Service, as the months with the lowest cash balances as a result of large annual grants paid later in the year. The Service holds money market fund investments of £6m, which ensures the availability of cash as these are highly liquid.

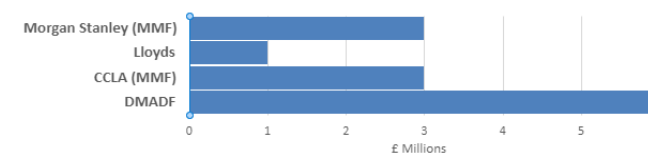
TREASURY MANAGEMENT INDICATORS

	<u>Actual</u>	<u>Explanation of Indicators</u>
Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	£20.5m	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	40.00%	Change in interest received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
<i>Under 12 months</i>	0%	A large proportion of the Authority's debt expires within 5-10 years. The Finance team have reviewed the impact of early repayment, and found there would be no advantage of doing so. Public Works Loan Board (PWLb) debt requires full payment of interest up to the date of expiry.
<i>12 months and within 24 months</i>	4%	
<i>24 months and within 5 years</i>	8%	
<i>5 years and within 10 years</i>	61%	
<i>10 years and within 15 years</i>	27%	
<i>15 years and above</i>	0%	

EXPENDITURE ANALYSIS



INVESTMENTS



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



Capital	Budget 2021/22	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend
New Premises					
Service Workshops - New	250	-	-	-	-
Existing Premises					
Asset Protection	1,700	1,423	(517)	1,006	1,006
Asset Improvement Works Training Facilities Improvement	1,651	146	(10)	136	136
Asset Improvement Works - Shoeburyness	906	11	-	11	11
Total Property	4,507	1,580	(527)	1,153	1,153
Equipment	246	86	(41)	45	45
Information Technology					
Projects	570	493	(283)	210	210
Total Information Technology	570	493	(283)	210	210
Vehicles					
New Appliances	2,330	980	409	1,389	1,389
Other Vehicles	978	328	144	471	471
Total Vehicles	3,308	1,307	553	1,860	1,860
Total Capital Expenditure	8,631	3,466	(298)	3,268	3,268

Essex County Fire & Rescue Service - Capital Expenditure as at 31 March 2022



* To be agreed at asset board

** Provision for limited capacity limiting speracity limiting spend to agreed level of £1.7m

	Asset Life	Budget 2021/22	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend	Spend Brought Forward	Committed Orders
B113 - Vehicles								
Appliances (Pumping)	15	2,330,000	979,830	407,035	1,388,865	1,388,865	-	-
ICU Internals	6	30,000	-	-	-	-	-	-
Light Vehicles	6	292,000	106,000	(449)	105,551	105,551	-	-
Off Road Vehicles	6	102,000	102,000	(66)	101,837	101,934	-	-
Officers Cars (Principal Officers)	4	111,000	56,000	(1,867)	54,133	54,133	-	-
Specialist rescue vehicle	6	100,000	-	-	-	-	-	-
Light Vans	6	248,000	22,102	146,250	168,353	168,353	-	-
Ramps	12	-	33,285	-	33,285	33,285	-	-
Ladders	12	94,500	8,253	-	8,253	8,253	-	-
Total B113 - Vehicles		3,307,500	1,307,470	552,903	1,860,373	1,860,373	-	-
B116 - Operational Equipment								
B.A. Compressors	8	55,851	55,851	(10,643)	45,208	45,208	-	1,085
BA Contamination machine	8	80,000	-	-	-	-	-	-
Method entry equipment	8	30,000	-	-	-	-	-	-
Smoke curtains	8	30,000	30,000	(30,000)	-	-	-	-
Body warn CCTV	8	30,000	-	-	-	-	-	-
Fog spikes	8	20,000	-	-	-	-	-	-
Total B116 - Operational Equipment		245,851	85,851	(40,643)	45,208	45,208	-	1,085
B114 - ICT Equipment								
<i>Digital & Data Strategy</i>								
DEVICES	3	130,000	53,333	(11,279)	42,054	42,054	-	-
VOICE	3	-	215,000	(47,197)	137,803	167,803	-	-
<i>Other Projects</i>								
Rolling phone refresh	3	100,000	-	-	-	-	-	-
Apprentice laptops	3	32,400	32,400	(32,400)	-	-	-	-
Virtual servers	3	25,000	-	-	-	-	-	-
Mobilising station end equipment	7	-	-	-	-	-	-	-
ICCS/CAD Replacement - Control Project	7	282,150	191,773	(191,773)	-	-	-	-
Total B114 - ICT Equipment		569,550	492,506	(282,649)	209,857	209,857	-	-

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



* To be agreed at asset board

	Asset Life	Budget 2021/22	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend	Spend Brought Forward	Committed Orders
B112 - Land & Building								
Lexden Workshops Relocation	20	250,000	-	-	-	-	-	-
Total B112 - Land & Building		250,000	-	-	-	-	-	-
Asset Improvement Works - Shoeburyness	20	905,814	11,336	-	11,336	11,336	279,186	-
Asset Protection Works - Training Facilities:	20							
Phase 1 - Chelmsford, Greys, Southend, SWF		212,012	6,530	17,314	23,844	23,844	-	-
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	130,006	(18,669)	111,337	111,337	-	-
Deep lift pits		60,000	-	-	-	-	-	-
Consultancy		8,682	8,682	(8,682)	-	-	106,318	-
Total B117 - Asset Improvement		2,556,603	156,554	(10,037)	146,517	146,517	385,504	-
B118 - Asset Protection								
Projects carried forward from 20/21:								
Colchester FP/WFS Offices	20	7,000	19,035	-951	18,084	18,084	21,022	-
Orsett Appliance Bay	20	35,000	34,362	-1,634	32,728	32,728	32,680	-
Southend Boilers	20	22,000	38,178	-19,630	18,548	18,548	78,895	-
Fire Alarms	20	5,000	41,040	1	41,041	41,041	114,296	-
Burnham AB Floor	20	35,000	31,683	-1,987	29,696	29,696	39,750	-
Projects commencing 21/22:								
Dunmow Yard	20	140,000	-	-	-	-	-	-
Great Baddow Windows	20	130,000	118,330	-3,785	114,545	114,545	3,486	-
Park Pond - lake works	20	346,000	209,000	-199	208,801	208,801	-	-
Park Pond - liner repairs	20	-	111,000	32,907	143,907	143,907	-	-
Park Pond - building management and metering		-	-	-	-	-	-	-
Orsett - No time to lose	20	25,000	25,082	-3,637	21,445	21,445	-	-
Rayleigh Parking	20	10,000	5,576	-1,104	4,472	4,472	22,099	-
Harlow boilers	20	180,000	149,448	-7,838	141,610	141,610	-	-
Baddow boilers	20	180,000	90,000	-90,000	-	-	-	-
Chelmsford TC boilers	20	80,000	24,500	-1,277	23,223	23,223	-	-
Grays Heater	20	25,000	28,000	-9,873	18,127	18,127	-	-
Witham TC boiler	20	50,000	80,000	-79,998	2	2	-	-
Harlow mains	20	35,000	90,823	-9,994	80,829	80,829	-	-
Appliance bay doors (Halstead, Tollesbury, Weeley)	20	175,000	117,600	-116,535	1,065	1,065	53,093	-
Witham TC offices	20	100,000	124,000	-7,070	116,930	116,930	-	-
Epping part refurbishment	20	60,000	-	-	-	-	-	-
Waltham Abbey drill yard	20	60,000	-	-	-	-	-	-
Orsett Fra (50%)	20	240,000	-	-	-	-	-	-
Chelmsford refurbishment		-	35,000	-35,000	-	-	-	-
BA Compressor Installation works - Clacton		-	50,000	-50,000	-	-	-	-
Other	20	-	-	-9,150	-9,150	-9,150	-	-
Provision for limited capacity **		(240,000)	-	-	-	-	-	-
B118 - Asset Protection		1,700,000	1,422,657	(416,755)	1,005,902	1,005,902	365,320	-
TOTAL FORECAST 2021-22		8,629,504	3,465,038	(197,181)	3,267,857	3,267,857	750,824	1,085



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: Outturn working Internal Audit Recommendations	
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