

17th October 2018

BUDGET MONITORING 2018/19 – Month 6**Report of Head of Partnership****Recommendations:**

That members:

1. Note the projected outturn
2. Note variances and reason

Budget Monitoring Month 6

The Budget monitoring at month 6 indicates a potential for a slight underspend at the year end. The variance is mainly because of increase income (6.85%) from extra work undertaken by the partnership, but this is offset by the increase in staff (5.86%) to complete the work.

Projected premises (2.38%) shows a slight overspend, which is due to an additional venue hire (Buckfast Abbey for our joint conference with SWAP).

Transport costs (0.35%) are slightly over target; this is due to the increased expenditure in work the partnership has performed with its clients.

Supplies and services (26.61%) show an overspend, this is due to the additional audit work undertaken by sub-contractor Audit South West, but this has been offset by the income from Plymouth City Council. There has also been higher spend on course and exam fees and conference and seminar fees, as DAP staff are supported through professional qualifications.

Income has grown (6.85%) due to extra works requests from partners, in relation to General Data Protection Regulations (GDPR) readiness contributions, from Audit West re Avon Pensions, from Audit South West for ICT support and for EU funded schemes across a range of organisations.

The table below analyses the under/over spend:

DAP	2018/19 Base Budget	Projected Outturn	Variance
	£	£	£
Employees	1,155,800	1,223,500	67,700
Premises	42,100	43,100	1,000
Transport	28,200	28,300	100
Supplies & Services	63,500	80,400	16,900
Support	21,600	21,600	0
Income	(1,311,200)	(1,401,000)	(89,800)
Total	0	(4,100)	(4,100)

Variances (items over £1,000):

Employees – Staff Costs £ 67,700;

Supplies and services – increase audit delivery costs £ 9,700, course/exam fees £ 4,000 and conference and seminar fees £2,600;

Income – £ (87,200) - due to contributions from partners, clients and EU funded schemes.

DAP Counter Fraud Team

From the 1st May 2018 Plymouth Counter Fraud staff were TUPE over to Devon Audit Partnership, below shows the latest budget projection. Additional income has been achieved through the delivery of more than expected Traveller Enforcement Notices and through work with District Councils in respect of Council Tax Single Person Discount allowances.

DAP Counter Fraud Team	2018/19 Base Budget	Projected Outturn	Variance
	£	£	£
Employees	220,000	220,000	0
Premises	0	0	0
Transport	6,000	6,000	0
Supplies & Services	12,000	12,000	0
Support	5,000	5,000	0
Income	(238,000)	(244,000)	(6,000)
Total	5,000	(1,000)	(6,000)

Robert Hutchins

Head of Partnership

17th October 2018

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985