

**Devon & Severn Inshore Fisheries & Conservation Authority
Finance and General Purposes Committee
14th December 2018**

BUDGET MONITORING 2018/19 – Month 7

Joint Report of Chief Officer and Treasurer

Recommendations:

That members:

1. Note the projected outturn
2. Note the projected general reserve balance

Budget Monitoring Month 7

Budget monitoring at month 7 still indicates that there will be an overall underspend for the year; this is predominately due to the chief officer being seconded to DEFRA for the year.

There is an underspend for supplies and services, which is due to there being no more advertising costs required for bye laws for the remainder of this year. The authority is not expecting anymore costs in relation to uniform, insurance and other fees.

The overspend showing in support has occurred due to the increase in the number of court cases.

As per prior monitoring report, the higher income has been due to the increased supply of the mobile, diving and potting permits.

The table below analyses the underspend:

	2018/19 Base Budget £	Outturn £	Variance £
Employees	544,400	479,100	(65,300)
Premises	35,300	35,800	500
Transport	32,500	28,500	(4,000)
Supplies and services	101,100	91,300	(9,800)
Boat costs	43,500	48,000	4,500
Support Services	29,400	65,000	35,600
Income Fees & Charges	(21,200)	(25,700)	(4,500)
	765,000	722,000	(43,000)
Fish trail EU project		(900)	(900)
Revenue contribution to capital		0	0
Special project Reserve	0	0	0
Transfer from General Reserve	(31,400)	(31,400)	0
Total	733,600	689,700	(43,900)

Variiances (items over £1,000):

Employees

- Staff costs £ (65,300) – Chief officer secondment to DEFRA;

Transport

- Establishments Vehicle Costs £ (1,500) – Not expecting any major costs to go through;
- Public Transport £ (2,000) – expenses have decreased throughout the year.

Supplies & Services

- Uniform and Safety clothing £ (3,000) – all uniform and safety clothing has been purchased for the year, no more expenditure is expected;
- Advertising £ (5,000) – no costs expected for byelaws;
- Insurances £ (2,400) – received all insurance invoices, savings made therefore less than budgeted;
- Other Fees & Charges £ (2,800) – only paid £10k subscriptions to AIFCA, no more expenditure expected.
- Telephones £ (3,800) – projected cost lower than budgeted.
- IT Equipment £ 5,000 – purchase of new PC's and some contribution towards a new server, the rest to be covered by the EMFF I-VMS grant funds;
- Subsistence £ (2,500) – fewer claims;
- Conference and Seminar fees £ 1,700 – attendance to conference and seminars, which were not originally budgeted for;

Support

- Legal fees £ 38,000 – increased number of court cases;
- Management Consultancy £ (2,400) – not expecting any other costs except payroll charge for transferring over to new system.

Other Income

- Licence Fees £ (3,000) - increased take up of mobile, diving and potting permits;
- Miscellaneous income £ (1,200) – sale of research pots.

General Reserve

	2018/19 Projection £
General Reserve Balance 1st April 2018	508,634
Transfer from reserve	(31,400)
Underspend transfer to reserves	43,900
Projected Balance 31st March 2019	521,134

Mat Mander
Acting Chief Officer

Mary Davis
Treasurer

14th December 2018