



SOUTH EAST DEVON
HABITAT REGULATIONS
PARTNERSHIP

South East Devon Habitat Regulations Executive Committee

Financial Report - update

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October 2021



Legal comment/advice:

There is no direct legal comment to be made at this time, each and any individual issue will need to be considered as it arises.

Finance comment/advice:

The financial implications are set out in the report.

Public Document:	Yes
Exemption:	None
Review date for release	None

Recommendations

It is proposed that the Executive Committee:

- 1. Notes the updated information provided in this report for the variance reported in Table 6 of the April 2021 Financial report.**
- 2. Notes the itemised update of Table 6 in this report.**
- 3. Reconsiders the April 2021 Finance report in light of the information provided.**

Equalities impact: Low

Risk: Low

This is an update to the April 2021 Finance report in order to respond to a request made for further information at the April 2021 meeting of the Executive.

1. Summary

1.1 The purpose of this report is to update members of the Executive Committee in response to a request made for further financial breakdown in relation to Paragraph 2 Table 6 of the provided financial report at the April 2021 meeting.

1.2 Table 6 of the report sought to report the expenditure against budget for mitigation measures categorised as “Cross site” (in that they act for the benefit of two or more protected sites) recommended as part of the 2020/21 Annual Business Plan.

1.3 Table 6 is replicated below in order to allow comparison with the updated position. According to the best available information at the time the report was written, the largest variance in expenditure (staff and other project costs) was accounted for as the data did not include the 4th quarter of the (then) current financial year.

Table 6. Cross site mitigation and expenditure recommended as part of the 2020/21 ABP.

Site	Measure	Revenue budget	Expenditure (Actual)	Variance +/-
All	Staff, Dog project, vehicles, boat, tax, insurance, fuel, maintenance.	£167,810	£202,860	-£35,050 ¹

1.4 Upon investigation, it was found that within the expenditure download of the habitat regulations code (payroll costs), there were accounting entries relating to pensions which have a reversing entry elsewhere in the ledger. These are technical accounting entries relating to pension fund valuation figures received from the actuary each year. Because they are reversed out, they are “book” entries which should not have been included in the costs to be covered from habitat regulations contributions. Further investigation revealed that these figures had been included in the total historic spend figures. The total amount since records begin in 2015-16 is £52,170.54, of which £25,852.42 related to the most recent year (included in the £202,859.87 above). The total of £52,170.54 will need to be adjusted in the next recharge figures between authorities.

1.5 As part of the investigation, it was noted that a separate book entry figure was included for leave owed to staff, however this was reversed out within the habitat regulations code so nets back to zero. There was no evidence of other entries of this type and all expenditure figures are reconciled back to the EDDC ledger figures.

1.6 The information reported in Table 6 has been recalculated in light of this investigation, itemised and therefore reads:

¹ Data includes payment for DLD vehicle from 2019-20 ABP, increased staff costs during the year (see Core Staff Capacity report, Nov 2020) and change of vehicle for the HMOs.

Table 6 (October 2021 update). Cross site mitigation and expenditure recommended as part of the 2020/21 ABP.

Site	Measure	Revenue budget	Expenditure (Actual)	Variance +/-
All	Staff (salary, pension, NI)	£151,792	£129,666	
All	Staff recharges		£18,505	
All	Habitat Mitigation Officers – operational (stationary, PPE, uniform, training)		£559	+£3,062 ²
All	Habitat Mitigation Officers – new vehicle	£3,000	£15,952	
All	Habitat Mitigation Officers – sale of old vehicle	-	-£12,500	-£452 ³
All	Habitat Mitigation Officers – Events (gazebo)	£3,500	£2,009	+£1,491
All	Patrol Boat	£7,000	£6,493	+£507
All	Dog project vehicle	£10,500	£12,939	-2,439 ⁴
All	Dog project – operational	£2,000	£919	+£1,081
Totals		£177,792	£174,542	+£3,250

1.7 The difference between the £177k expenditure shown in the recent Table 6 update and the budgeted £167,810 in the original Table 6 can be accounted for as a combination of part of the additional 0.5 FTE staff resource identified in November 2020⁵, while the expenditure on monitoring and accountancy support had not yet been incurred (now calculated at £3,369.72 for 20-21).

1.8 All future Finance reports will itemise expenditure for Cross site mitigation measures according to individual project spend as per the table above (site specific expenditure is already itemised).

1.9 The April 2021 Finance report is attached as Appendix A and is resubmitted for review by the Executive Committee, with the caveat that Table 6 of that report is superseded by the information provided in the revised “Table 6” of this update report.

² Expenditure on monitoring and accountancy support had not yet been incurred (now calculated at £3,369.72 for 20-21)

³ Minor repairs to the vehicle were required before it could be sold.

⁴ Capital cost and livery were higher than anticipated.

⁵ “Core Staff Capacity” November 2020

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