

INITIAL BALANCED SCORECARD PERFORMANCE MEASURES

Illustration of Potential Balanced Scorecard Measures (Status Assessed as at 30 September 2006)

Performance Measure	Reporting Officer	Check / Review	Status			Notes / Performance Tolerance
			6 Months Ago [Q4 05/06]	3 Months Ago [Q1 06/07]	Current [Q2 06/07]	
Financial Performance						
Total Available Income in line with Budget estimate	DP	Finance Committee	Green	Green	Amber ^(a)	Green = +/- 1% Amber = +/- 2%;
Core expenditure in line with budget estimate	DP	Finance Committee	Green	Red	Red ^(b)	Green = +1% /- 2%; Amber = +2% / -4%
Operational Plan expenditure in line with budget estimate	DP	Finance Committee	Green	Red	Red ^(c)	Green = +1% /- 2%; Amber = +2% / -4% [NB tolerance levels trebled for Q1 of a financial year, doubled for Q2]
Forecast year-end result in line with target	DP	Finance Committee	Green	Green	Green	Green = surplus <3% Amber = surplus <4%; deficit <1%
Next year income in line or above forecast	DP	Finance Committee	Green	Green	Green	Green = 100% or more; Amber = 97% to 100%
Future year expenditure commitments in line with agreed control level	DP	Finance Committee	Green	Green	Green ^(d)	Green = commitment < control; Amber = up to 103 % of control

Notes:

- (a) Available grant in aid slightly above forecast, while some doubt around certainty of CUP funds being returned to Authority.
- (b) Actual level is 5% below budget after accruing for budgeted pay increase – forecast to be reviewed at next Finance Committee
- (c) Budget for six months to September £909,000; actual spend £606,000 – forecast to be reviewed at next Finance Committee
- (d) Overall less than permitted 30% although Natural Heritage exceeds limit.