

## CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE COMMITTEE

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### FOR INFORMATION

**Title: REVIEW OF OPERATIONAL PLAN EXPENDITURE  
COMMITMENTS 2012 to 2014**

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#### **Purpose**

This paper is to report to the Finance Committee on future Operational Plan expenditure commitments.

#### **Recommendations**

The Committee is asked to:

- a) Note the Operational Plan spending commitments currently made for the current and next 2 years.

#### **Executive Summary**

1. The Authority faces a level of uncertainty over future funding levels given wider economic considerations and needs to maintain a degree of flexibility over future spending commitments.
2. There are 3 main classifications of future planned expenditure for budgeting purposes:
  - a) Tier 1 - Contractual commitments.
  - b) Tier 2 - Board approved future activity where no contract yet exists.
  - c) Tier 3 - Activities planned from available budgets by programme managers where Board approval either not granted or not required and no contractual commitment is in place.
3. This paper concentrates on Tier 1 commitments as at 31 January 2012, over the period to the year ending 31 March 2014.
4. For 2011/12, £1,010k (52%) of the available £1,951k Operational Plan budget has been spent to date and £855k (44%) is Tier 1 commitment. At 31 January 2012, there is a projected under spend by Programme Managers of 87k (4%) of the available Operational Plan budget for 2011/12.
5. Future years' Tier 1 commitment is currently £407k (21%) for 2012/13 and £277k (14%) for 2013/14. The guideline limit for future commitment is 30%, equating to approximately £585k.

**Alistair Highet**

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