

CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE COMMITTEE

FOR INFORMATION

**Title: REVIEW OF OPERATIONAL PLAN EXPENDITURE
COMMITMENTS 2010 to 2013**

Prepared by: Alistair Hight, Finance Manager

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 next 3 years.

Executive Summary

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.

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 required and no contractual commitment is in place.

This paper concentrates on Tier 1 & 2 commitments as at 30 June 2010, for the period to 31 March 2013.

For 2010/11, £492k of the available approved budget of £1,899 (or 26%) is Tier 1 commitment and £312k (16%) has been spent at 20 June 2010.

Future year's Tier 1 commitment is currently £343k for 2011/12 and £281k for 2012/13.

Alistair Hight
July 2010

alistairhight@cairngorms.co.uk