

CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE COMMITTEE

FOR INFORMATION

Title: REVIEW OF OPERATIONAL PLAN EXPENDITURE
COMMITMENTS 2012 to 2015

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Purpose

This paper reports 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 following 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 is yet in place.
 - c) Tier 3 - Activities planned from available budgets by programme managers where Board approval is either not granted or not required and no contractual commitment is in place.
3. This paper concentrates on Tier 1 and 2 commitments as at 30 September 2012, over the period to the 31 March 2015 year end.
4. For 2012/13, £529k (31%) of the available £1,712k Operational Plan budget has been spent to date and £562k (33%) is Tier 1 (and 2) commitment. At 30 September 2012, £621k or 36% of 2012/13 Operational Plan budget remains uncommitted.
5. Future years' Tier 1 and 2 commitment is currently £387k (23%) for 2013/14 and £374k (22%) for 2014/15. The guideline limit for future commitment is 30%, equating to approximately £514k.

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