

**CAIRNGORMS NATIONAL PARK AUTHORITY  
FINANCE COMMITTEE**

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**FOR INFORMATION**

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

**Prepared by: Alistair Hight, Finance Manager**

**Purpose**

To introduce to the Finance Committee an ongoing review of future Operational Plan expenditure commitments.

**Recommendations**

The Committee is asked to:

- a) Note the commencement of ongoing monitoring of Operational Plan spending commitments for the next 3 years.

**Executive Summary**

- a) 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.
  - b) As previously discussed with Finance Committee, there are 3 main classifications of future planned expenditure for budgeting purposes:
    - Tier 1 - Contractual commitments.
    - Tier 2 - Board approved future activity where no contract yet exists.
    - 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.
  - c) This introductory paper concentrates on Tier 1 commitments as at 30 April 2010 and up to 31 March 2013.
  - d) For 2010/11 £588k of the available approved budget of £1,899 (or 31%) is Tier 1 commitment.
  - e) Future year's Tier 1 commitment is currently £191k for 2011/12 and £134k for 2012/13.
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