

**CAIRNGORMS NATIONAL PARK AUTHORITY
FINANCE COMMITTEE**

**Title: FINANCIAL FRAMEWORK GOVERNING THE
NATIONAL PARK**

**Prepared by: ANDY RINNING, INTERIM HEAD OF CORPORATE
SERVICES**

Purpose

To update the Committee of the formal arrangements required between the National Park Authority and the Scottish Executive in relation to finance related matters. Annex 3 contains the final draft of the Scottish Executive Management Statement and Financial Memorandum.

Recommendations

- That committee members note the content of the document and agree to its adoption and submission to the Scottish Executive.

Executive Summary

As an Executive NDPB the financial arrangements of the Park Authority are governed by the provisions contained in a Management Statement and Financial Memorandum to be agreed between the Park Authority and the Scottish Executive. This document is prepared by the Scottish Executive in line with guidance contained in the Scottish Public Finance Manual. Once agreed between the Park Authority and the Scottish Executive it forms the framework within which CNPA's internal procedures operate. These procedures will incorporate guidance and instruction to staff on such functions as authorising payments, ordering of goods and services and monitoring of budgets.

FINANCIAL FRAMEWORK GOVERNING THE NATIONAL PARK

Discussion

1. An earlier draft of the Management Statement and Financial Memorandum was considered by the Finance Committee at its meeting held on 7 November 2003. Members noted the content of the document and agreed that a final version be brought to the Finance Committee for adoption.
2. The current version of the document takes account of issues such as pensions and insurance and other minor issues of a technical and editorial nature that had not been resolved at the time of the first draft. We are now content that this version meets the overall requirements between the authority and the Scottish Executive.
3. We do however have reservations over some of the specific limits on delegated authority contained in Financial Memorandum Annex, particularly in relation to the level applied to consultancies. We consider the level has been set too low for our current and future needs and results in our seeking approval from the Scottish Executive for expenditure on a frequent basis rather than in specific cases. This is a matter we can discuss with the Scottish Executive to reach agreement but in the meantime we can agree the overall framework document to allow formal procedures to operate.
4. The approved version of this document will be made available on the internet to meet our obligations under open government and the regulations on Freedom of Information.

Andy Rinning
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AndyRinning@cairngorms .co.uk