

CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE COMMITTEE

FOR INFORMATION

**Title: REVIEW OF OPERATIONAL PLAN EXPENDITURE
COMMITMENTS 2011 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 30 September 2011, over the period to the year ending 31 March 2014.
4. For 2011/12, £562k (29%) of the available £1,938k Operational Plan budget has been spent to date and £761k (39%) is Tier 1 commitment. At the mid-year point of 30 September 2011, £586k (30%) of budget remains as yet uncommitted by Programme Managers.
5. Future years' Tier 1 commitment is currently £396k (20%) for 2012/13 and £272k (14%) for 2013/14. The guideline limit for future commitment is 30%, equating to approximately £581k.