

## CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE COMMITTEE

---

### FOR INFORMATION

**Title: REVIEW OF OPERATIONAL PLAN EXPENDITURE  
COMMITMENTS 2012 to 2015**

**Prepared by: Alistair Highet, Head of Finance and IT**

### **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 and 2 commitments as at 31 July 2012, over the period to the 31 March 2015 year end.
4. For 2012/13, £279k (16%) of the available £1,712k Operational Plan budget has been spent to date and £658k (38%) is Tier 1 (& 2) commitment. At 31 July 2012, £775k or 45% of 2012/13 Operational Plan budget remains uncommitted.
5. Future years' Tier 1 & 2 commitment is currently £378k (22%) for 2013/14 and £365k (21%) for 2014/15. The guideline limit for future commitment is 30%, equating to approximately £514k.

**Alistair Highet**  
**20 August 2012**  
**[alistairhighet@cairngorms.co.uk](mailto:alistairhighet@cairngorms.co.uk)**

---