

Committee: FINANCE AND RESOURCES

Date: 9 May 2007

Report DRAFT FINANCIAL OUTTURN REPORT, YEAR ENDED 31 MARCH 2007; RESERVES

Purpose of the Report

1. To provide Members with information on the financial performance of the National Park Authority ('the Authority') for the financial year ended 31 March 2007. These results are reported here as 'draft' because they have yet to be subject to external audit; this work, by the Audit Commission, will be undertaken between now and July 2007.

Strategic Planning Framework

2. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework, and in particular its objective 'to manage all aspects of the Authority's business so as to make the most effective use of our resources' (Best Value Performance Plan).

Introduction

3. This report provides the quarterly update to SMT and Members required by Financial Regulations:

"3.3.4 Budget Monitoring Statements shall be submitted to the Senior Management Team and to the Finance and Resources Committee on a quarterly basis."

Performance

4. The Authority's overall performance against budget for the financial year of 2006/07 is summarised in the following table. 'Primary Funding' is the amount of the annual grant awarded by central government (DEFRA), and 'Other Income' includes all earned income (retail, car parks etc.) and grants for individual projects (from a wide range of sources).

Summary Income and Expenditure Statement

	REVISED ANNUAL BUDGET £000's	CUMULATIVE TO 31 MARCH 2007			VARIANCE FAV/(ADV) £000's	
		BUDGET £000's	ACTUAL £000's			
Total Expenditure	7,303.0	7,303.0	7,164.9	138.1		F
Total Other Income (including Opportunity Fund balance from previous year)	(2,480.0)	(2,480.0)	(2,684.4)	204.4		F
Total Primary Funding	(4,823.0)	(4,823.0)	(4,823.0)	-		-
Total	0.0	0.0	(342.5)	(342.5)		F

5. Favourable variances reflect lower than budgeted expenditure or higher than budgeted income (with the converse for unfavourable variances).

6. However, the £342.5k favourable variance does **not** represent an underspend on the year's annual budget, but the sum of the unallocated 'brought forward' opportunities fund from previous years (at £306k) and an actual in-year underspend of £36.5k. This underspend is by a long way the smallest the Authority has experienced, which is a tribute to budget managers. The details of the variances, both positive and negative, that have contributed to the underspend are found in Appendix 2.

7. **Appendix 1** lists all virements that have been made within the 2006/07 financial year.

8. **Appendix 2** provides a detailed picture of performance by cost centre. Where a material variance (favourable or unfavourable, of £10k or more) has arisen, an explanation had been provided by the budget manager and is included under 'comments'.

9. In order to allow types of expenditure to be monitored across the whole organisation the report included in **Appendix 3** presents in account code format (by type of expenditure, rather than by cost centre). Explanations of material variances on expenditure are shown within **Appendix 3**. Inevitably, many of these explanations also appear in **Appendix 2**.

10. **Appendix 4** provides details of the income received up to the 31 March that relates to the 2006/07 Financial Year. The report excludes any income which the Authority was still waiting to receive at the end of the last financial year (2005/06), and which will have been recorded as a debtor in that year (but which will now have been received).

11. **Appendix 5** provides more detailed information on the grants (which form part of the above income) received during the year ended 31 March 2007.

12. The table below shows the **Cash-flow** position of the Authority as at 31 March 2007; the cash balance in the bank and investment account was £1.463m. This balance can be attributed to specific sources, as follows:

Cash Analysis	£'000
Surplus	317
Contingency Reserve	250
Sustainable development fund	58
Yorkshire Forward - Redundant Buildings Fund	40
Net position Debtors, Creditors and Commitments	798
Total	1,463

Additional Considerations

13. In the period from the date of the last quarterly report until that of the present one, five delegations (that the Authority's Financial Regulations require additional approval for) have been approved, the details of which can be found at **Appendix 6**.

14. The variance on staff costs for the full year is £32.8k adverse; this is due to the lower than usual level of vacancies experienced during the year, budgeted for at 5% but actually nearer 4% for the year.

15. Members are asked to consider the allocation of reserves (see below). The only other item requiring approval at this stage is for member to approve the transfer of the Special Responsibility Allowance (SRA) from the role of the IEG Working Group Nominee to the role of Chairman of the National E-Government Group. The role and participation are fundamentally the same. The SRA attracts an allowance of 0.4 times the Basic Allowance, or currently £1,085 per annum (a sum for which is included in the current budget). Mr Fenten was the Authority's IEG Working Group nominee, and is now the Chairman of the National E-government Group.

Reserves

16. Total "unallocated" reserves for the Authority currently stand at **£639k**. This figure comprises

£000's	Description
36	Underspend for 2006/07
306	Bought forward Opportunities Fund balance
130	Residual contingency reserve at 31.03.06
93	Release from Northern Office Provision
74	Defra 2007/08 inflation settlement
639	

17. The Audit Commission have agreed a 'target' contingency reserve for the Authority of 5% of the DEFRA Core Grant, i.e. £250k. The current balance on this fund is £130k, after various accounting adjustments that were needed to account for capital spending last year (and which also explains why the opening balance on the opportunities fund was so high). Members are recommended to approve the retention of the full contingency reserve at **£250k**.

18. If approved, the above recommendation would leave **£389k** to be transferred to the Opportunities Fund. Members are recommended to approve the transfer.

Recommendations

19. Members are requested to:

- (i) note the contents of this report;
- (ii) approve the transfer of the SRA to the post of the Chair of the E- Government Group; and
- (iii) approve the retention of a contingency reserve of £250k, and to transfer the remaining reserves of £389k to the Opportunities Fund.

Irene Brannon
Senior Finance Officer

26 April 2007

Background documents: YDNPA Financial Regulations (May 2006)

VIREMENT REPORT - Detailing changes to the original budget.**1 APRIL 2006 TO 31 MAR 2007***New virements are shown in bold and italicised.***OPPORTUNITY FUND**Transfers to Fund

£15k - Haytime Project - YDMT have funding secured from other sources (Ref 07/016)

£10k - Road Verge Project - Student to do the work as an alternative to consultant (Ref 07/017)

Transfers from Fund

£5k - Milestones Project (Ref 07/003)

CONS OF NATURAL ENVIRONMENT

£15k - Haytime Project - YDMT have funding secured from other sources (Ref 07/016)

£10k - Road Verge Project - Student to do the work as an alternative to consultant (Ref 07/017)

£40k Digital Aerial Photography (Ref 07/004) - August F&R

£7k Richmondshire Habitat Survey (Ref 07/005) - August F&R

£1k Juniper (Ref 07/006) - August F&R

£2k Digital Images of Species (Ref 07/007) - August F&R

CONS OF CULTURAL HERITAGE

£5k - Milestones Project (Ref 07/003) - August F&R

£7.5k - Langcliffe Quarry - (Ref 07/012) _ August F&R

£30k additional Expenditure and Income for Farm Buildings Project (Ref 07/001)

£15k additional expenditure and income for Historic Landscape Management (Ref 07/002)

RECREATION MANAGEMENT

£17k Clapham Conveniences (Ref 07/010) - August F& R

£8k Dales Apprenticeships (Ref 07/009) - August F&R

ORIGINAL BUDGET £000's	MOVEMENT	REVISED BUDGET £000's
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Opportunity Fund

351.0	(86.1)	264.9
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Total Expenditure

674.8	25.0	699.8
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Total Income

(116.4)		(116.4)
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Total Expenditure

227.0	57.5	284.5
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Total Income

(33.0)	(45.0)	(78.0)
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Total Expenditure

1758.0	25.0	1783.0
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Total Income

(974.7)		(974.7)
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PROMOTING UNDERSTANDING

£8k - Barden Fell Moor Interpretation (Ref 07/013) - August F&R
 £2k - Maps for Publications and Websites - (Ref 07/014) - August F&R
 £3.5k - Printing Costs - The Visitor and The Dales - (Ref 07/015) - August F&R

Total Expenditure	1303.5	13.5	1317.0
Total Income	(438.7)		(438.7)

TRAFFIC & TRANSPORT

Total Expenditure	43.0		43.0
Total Income	0.0		0.0

RANGERS ESTATES & VOLUNTEERS

Total Expenditure	369.5	0.0	369.5
Total Income	(7.8)		(7.8)

PLANNING

Total Expenditure	687.8		687.8
Total Income	(239.8)		(239.8)

FORWARD PLANNING

Total Expenditure	327.6		327.6
Total Income	(200.0)		(200.0)

CORPORATE MANAGEMENT

£8.5k Stone Dykes Improvements (Ref 07/011) - August F&R
 £0.8k Media Training (Ref 07/008) - August F&R

Total Expenditure	1476.8	9.3	1486.1
Total Income	(118.4)		(118.4)

TRAINING

£0.8k Media Training (Ref 07/008) - August F&R

Total Expenditure	39.0	0.8	39.8
Total Income	0.0		0.0

PRIMARY FUNDING

Total Primary Funding	(4823.0)		(4823.0)
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REALLOCATED FROM SURPLUS

	(306.2)		(306.2)
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1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

CONSERVATION OF THE NATURAL ENVIRONMENT

Employees (A100)	Core	Expenditure	375.4	375.4	369.9	5.5	F	
		Income	(47.4)	(47.4)	(50.5)	3.1	F	
Trees & Woodlands (A200)	B	Expenditure	76.5	76.5	77.2	(0.7)	A	
		Income	0.0	0.0	(0.4)	0.4	F	
Farmed Land (A300)	A	Expenditure	12.9	12.9	12.8	0.1	F	
		Income	0.0	0.0	0.1	(0.1)	A	
Limestone Country (A400)	A	Expenditure	126.0	126.0	126.0	0.0	-	
		Income	(66.0)	(66.0)	(66.0)	0.0	-	
Ecology (A500)	A	Expenditure	109.0	109.0	86.1	22.9	F	Savings on a number of projects
		Income	(3.0)	(3.0)	(2.2)	(0.8)	A	
Total Expenditure			699.8	699.8	672.0	27.8	F	
Total Income			(116.4)	(116.4)	(119.0)	2.6	F	
NET EXPENDITURE			583.4	583.4	553.0	30.4	F	

CONSERVATION OF CULTURAL HERITAGE

Employees (B100)	Core	Expenditure	155.5	155.5	176.5	(21.0)	A	Additional Costs funded by grant
		Income	(6.0)	(6.0)	(25.9)	19.9	F	Additional Grant
Archaeology (B200)	B	Expenditure	83.0	83.0	95.4	(12.4)	A	Additional Expenditure funded by grant
		Income	(52.0)	(52.0)	(75.1)	23.1	F	Income received grant funded projects
Building Conservation (B300)	C	Expenditure	38.5	38.5	21.2	17.3	F	Buildings at Risk Emergency Works not required
		Income	(20.0)	(20.0)	(5.0)	(15.0)	A	Income not received as expenditure not incurred
Langcliffe Quarry (B400)		Expenditure	7.5	7.5	30.0	(22.5)	A	Langcliffe Quarry Expenditure funded by RBG Income in Advance
		Income	0.0	0.0	(22.5)	22.5	F	Income in Advance
Total Expenditure			284.5	284.5	323.1	(38.6)	F	
Total Income			(78.0)	(78.0)	(128.5)	50.5	A	
NET EXPENDITURE			206.5	206.5	194.6	11.9	F	

1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

PROMOTING UNDERSTANDING

Employees (D100 & D200)	Core	Expenditure	575.4	575.4	578.5	(3.1)	A	
		Income	(19.8)	(19.8)	(19.8)	0.0	-	
National Park Centres	C	Expenditure	105.1	105.1	87.0	18.1	F	Miscellaneous savings on centre running costs and maintenance
		Income	(18.1)	(18.1)	(10.9)	(7.2)	A	
Sustainable Tourism	B	Expenditure	20.0	20.0	11.7	8.3	F	
		Income	0.0	0.0	(2.9)	2.9	F	
Retail - Running Costs (D300)	E	Expenditure	82.3	82.3	75.2	7.1	F	
Retail - Cost of Goods Sold (D350)		Expenditure	182.8	182.8	141.3	41.5	F	Retail Cost of Goods sold below budget
Retail - Sales (D350)		Income	(304.8)	(304.8)	(237.2)	(67.6)	A	Retail Sales below budget - See separate report
<i>Sub Total - Retail - Gross Profit before Running Costs (D350)</i>			<i>(122.0)</i>	<i>(122.0)</i>	<i>(95.9)</i>	<i>(26.1)</i>	<i>A</i>	
Interpretation (D400)	C	Expenditure	63.0	63.0	84.2	(21.2)	A	Spend on Malham National Park Centre to be recovered by savings in future years
		Income	0.0	0.0	(2.0)	2.0	F	
Dales Countryside Museum (D500)	D	Expenditure	178.0	178.0	176.3	1.7	F	
		Income	(58.1)	(58.1)	(61.3)	3.2	F	
Publications (D600)	D	Expenditure	24.5	24.5	22.3	2.2	F	
		Income	0.0	0.0	0.0	0.0	-	
Web Based Services (D650)	Core	Expenditure	13.0	13.0	12.5	0.5	F	
		Income	0.0	0.0	0.0	0.0	-	
Media (D700)	Core	Expenditure	5.0	5.0	3.4	1.6	F	
		Income	0.0	0.0	0.0	0.0	-	
Education (D800)	D	Expenditure	6.0	6.0	5.0	1.0	F	
		Income	(2.0)	(2.0)	(1.7)	(0.3)	A	
Outreach (D850)	B	Expenditure	55.4	55.4	30.8	24.6	F	Timing delays on expenditure offset by timing in grant
		Income	(34.9)	(34.9)	(14.5)	(20.4)	A	Timing delays in grant funded expenditure
Events (D860)	C	Expenditure	6.5	6.5	3.0	3.5	F	
		Income	(1.0)	(1.0)	(1.7)	0.7	F	
Total Expenditure			1317.0	1317.0	1231.2	85.8	F	
Total Income			(438.7)	(438.7)	(349.1)	(89.6)	A	
NET EXPENDITURE			878.3	878.3	882.1	(3.8)	A	

TRAFFIC & TRANSPORT

Employees (E100)	Core	Expenditure	38.0	38.0	39.4	(1.4)	A	
		Income	0.0	0.0	0.0	0.0	-	
Public Transport (E200)	E	Expenditure	5.0	5.0	4.9	0.1	F	
		Income	0.0	0.0	0.0	0.0	-	
Total Expenditure			43.0	43.0	44.3	(1.3)	A	
Total Income			0.0	0.0	0.0	0.0	-	
NET EXPENDITURE			43.0	43.0	44.3	(1.3)	A	

1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE FAV/(ADV)
£000's	£000's	£000's	£000's

1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

RANGERS ESTATES & VOLUNTEERS

Employees (F100)	Core	Expenditure	271.0	271.0	288.0	(17.0)	A
		Income	0.0	0.0	0.0	0.0	-
General (F200)	Core	Expenditure	45.7	45.7	37.9	7.8	F
		Income	(3.0)	(3.0)	(4.6)	1.6	F
Area Actions		Expenditure	0.0	0.0	0.0	0.0	-
		Income	0.0	0.0	0.0	0.0	-
Volunteers (F400)	B	Expenditure	52.8	52.8	64.2	(11.4)	A
		Income	(4.8)	(4.8)	(0.3)	(4.5)	A
Total Expenditure			369.5	369.5	390.1	(20.6)	A
Total Income			(7.8)	(7.8)	(4.9)	(2.9)	A
NET EXPENDITURE			361.7	361.7	385.2	(23.5)	A

Target vacancy factor not achieved

Additional volunteers expenses offset by underspend in CROW

PLANNING

Employees (G100)	Core	Expenditure	572.8	572.8	596.1	(23.3)	A
		Income	(104.8)	(104.8)	(130.1)	25.3	F
General (G200)	A	Expenditure	115.0	115.0	93.7	21.3	F
		Income	(135.0)	(135.0)	(126.2)	(8.8)	A
Total Expenditure			687.8	687.8	689.8	(2.0)	A
Total Income			(239.8)	(239.8)	(256.3)	16.5	F
NET EXPENDITURE			448.0	448.0	433.5	14.5	F

Target vacancy factor not achieved offset by additional income PDG and RAWP Income

Savings made as budgeted expenditure covered by PDG creditors

FORWARD PLANNING

Employees (H100 & H101)	Core	Expenditure	115.4	115.4	126.5	(11.1)	A
		Income	0.0	0.0	0.0	0.0	-
Plans (H200)	C	Expenditure	6.0	6.0	0.0	6.0	F
		Income	0.0	0.0	0.0	0.0	-
State of the Park (H300)	D	Expenditure	2.0	2.0	0.7	1.3	F
		Income	0.0	0.0	0.0	0.0	-
Sustainable Development (H400)	A	Expenditure	204.2	204.2	206.4	(2.2)	A
		Income	(200.0)	(200.0)	(200.0)	0.0	-
National Park Management Plan (H500)	D	Expenditure	0.0	0.0	0.0	0.0	-
		Income	0.0	0.0	0.0	0.0	-
Total Expenditure			327.6	327.6	333.6	(6.0)	A
Total Income			(200.0)	(200.0)	(200.0)	0.0	-
NET EXPENDITURE			127.6	127.6	133.6	(6.0)	A

Target vacancy factor not achieved offset by additional income

1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

CORPORATE MANAGEMENT

Employees (J100)	Core	Expenditure	833.4	833.4	816.6	16.8	F	Savings made from staff vacancies and lower recruitment costs
		Income	(18.4)	(18.4)	(18.4)	0.0	-	
Support Services (J200)	Core	Expenditure	242.0	242.0	250.2	(8.2)	A	Additional investment income
		Income	(100.0)	(100.0)	(117.0)	17.0	F	
Legal Services (J250)	Core	Expenditure	15.0	15.0	17.9	(2.9)	A	Overspend due to NNDR adjusted in 07/08 budget
		Income	0.0	0.0	(2.6)	2.6	F	
Office Accommodation (J300)	Core	Expenditure	94.9	94.9	110.7	(15.8)	A	Overspend due to NNDR adjusted in 07/08 budget
		Income	0.0	0.0	(4.5)	4.5	F	
Health and Safety (J350)	Core	Expenditure	4.0	4.0	3.4	0.6	F	Savings on members allowances, printing and venue hire
		Income	0.0	0.0	0.0	0.0	-	
Member Costs (J400)	Core	Expenditure	132.8	132.8	111.7	21.1	F	Savings on members allowances, printing and venue hire
		Income	0.0	0.0	0.0	0.0	-	
YDMT (J500)	B	Expenditure	45.0	45.0	45.0	0.0	-	Timing Delays on Expenditure
		Income	0.0	0.0	0.0	0.0	-	
IT Development (J600)	Core	Expenditure	119.0	119.0	115.1	3.9	F	Timing Delays on Expenditure
		Income	0.0	0.0	0.0	0.0	-	
Implementing E Government (J700)	Core	Expenditure	0.0	0.0	0.0	0.0	-	Timing Delays on Expenditure
		Income	0.0	0.0	0.0	0.0	-	
Total Expenditure			1486.1	1486.1	1470.6	15.5	F	
Total Income			(118.4)	(118.4)	(142.5)	24.1	F	
NET EXPENDITURE			1367.7	1367.7	1328.1	39.6	F	

TRAINING

General (K200)	Core	Total Expenditure	39.8	39.8	44.5	(4.7)	A
		Total Income	0.0	0.0	(4.3)	4.3	F
NET EXPENDITURE			39.8	39.8	40.2	(0.4)	A

Surplus carried forward from 03/04 and 04/05		Total Income	(306.2)	(306.2)	(306.2)	0.0	-
Opportunity Fund		Total Expenditure	264.9	264.9	0.0	264.9	F
Contingency Fund		Total Expenditure	0.0	0.0	0.0	0.0	
NET EXPENDITURE			(41.3)	(41.3)	(306.2)	264.9	F

PRIMARY FUNDING

NPG			(4823.0)	(4823.0)	(4823.0)	0.0	-
TOTAL PRIMARY FUNDING			(4823.0)	(4823.0)	(4823.0)	0.0	0.0

TOTAL			0.0	0.0	(342.5)	342.5	F
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1 APRIL 2006 TO 31 MARCH 2007

PRIORITY

ANNUAL BUDGET	QUARTER 4		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

SUMMARY

TOTAL EXPENDITURE	7303.0	7303.0	7164.9	138.1	F
TOTAL INCOME	(2480.0)	(2480.0)	(2684.4)	204.4	F
TOTAL PRIMARY FUNDING	(4823.0)	(4823.0)	(4823.0)	0.0	-
TOTAL	0.0	0.0	(342.5)	342.5	F

Income is denoted by brackets

Underspends on expenditure and more income than budget are favourable variances.

Variances due to more spend or less income than budget are adverse variances and are shown in brackets.

1 APRIL 2006 TO 31 MARCH 2007

	REVISED	QUARTER 4		
	ANNUAL BUDGET	BUDGET	ACTUAL	VARIANCE
	£000's	£000's	£000's	FAV/(ADV) £000's
INCOME				
Income (Analysis Attached)	(6996.8)	(6996.8)	(7201.1)	204.3 F
EXPENDITURE				
Salaries, NI and Superannuation & Temp Staff	3512.7	3512.7	3619.9	(107.2) A
Early Retirement & Redundancy Costs	0.0	0.0	0.9	(0.9) A
Staff Training	48.8	48.8	64.4	(15.6) A
Relocation Allowance	6.0	6.0	2.0	4.0 F
Professional Fees, Medical Fees and CRB	5.0	5.0	7.9	(2.9) A
Interview Expenses	0.8	0.8	0.1	0.7 F
Recruitment Costs	15.0	15.0	8.0	7.0 F
Premises Maintenance	20.4	20.4	25.0	(4.6) A
Health and Safety	2.0	2.0	2.8	(0.8) A
Security	10.4	10.4	3.5	6.9 F
Cleaning	81.2	81.2	81.8	(0.6) A
Grounds Maintenance	12.5	12.5	16.4	(3.9) A
Waste Collection	10.7	10.7	8.3	2.4 F
Heat and Light	56.8	56.8	62.0	(5.2) A
Rates and Water	131.0	131.0	141.6	(10.6) A
Rent	22.8	22.8	17.1	5.7 F
Vehicle Costs - Leasing, Fuel and Running Costs	121.6	121.6	121.4	0.2 F
Public Transport - Officers and Members	15.6	15.6	13.0	2.6 F
Car Allowances - Officers and Members	195.2	195.2	222.8	(27.6) A
Vehicle Hire	8.8	8.8	5.9	2.9 F
Tools and Office Equipment	13.8	13.8	15.4	(1.6) A
Office Furniture	2.5	2.5	10.8	(8.3) A
Signage & Displays	48.9	48.9	45.7	3.2 F
Equipment Repairs	27.2	27.2	9.2	18.0 F
Materials	172.7	172.7	157.5	15.2 F
Contractors	829.0	829.0	924.9	(95.9) A
Equipment Hire	10.6	10.6	14.1	(3.5) A
Venue Hire	31.0	31.0	7.5	23.5 F
Retail - Cost of Goods Sold & Stock write off's	183.1	183.1	141.5	41.6 F
Clothing	10.4	10.4	7.0	3.4 F
Stationery	14.9	14.9	10.9	4.0 F
Printing	52.6	52.6	40.9	11.7 F
Books and Publications	6.2	6.2	12.6	(6.4) A
Photocopying and Film Processing	17.8	17.8	14.6	3.2 F
Maps and Ordnance Survey	15.0	15.0	13.4	1.6 F
Licences	1.5	1.5	2.5	(1.0) A
General Expenses	14.6	14.6	4.1	10.5 F
Research	137.5	137.5	180.1	(42.6) A
Consultancy	66.1	66.1	71.3	(5.2) A
Event Leaders	19.9	19.9	8.6	11.3 F
Conferences & Seminars	5.1	5.1	13.2	(8.1) A

Inability to achieve vacancy factor partially compensated by savings on other costs and income

Additional training expenditure funded by income, grant or departmental budget

Additional Rates on Yoredale

Volunteers Expenses in excess of budgets

One- off replacement costs of desks at Colvend

Underspend on contracts and timing delays

Timing of expenditure

Additional Pennine Bridleway Expenditure funded by grant

Limestone Country budget for Eurosite Workshop expenditure allocated to other headings

Underspend due to sales volume being below target

Expenditure allocated against other headings

Budget for this expenditure is on other headings

Expenditure allocated against other headings

1 APRIL 2006 TO 31 MARCH 2007

	REVISED ANNUAL BUDGET £000's	BUDGET £000's	QUARTER 4		F
			ACTUAL £000's	VARIANCE FAV/(ADV) £000's	
Postage & Distribution	53.4	53.4	43.6	9.8	F
Telephone and Telephone Allowance	31.7	31.7	21.2	10.5	F
Mobile Phones	4.9	4.9	5.3	(0.4)	A
Computer Consumables	22.8	22.8	8.8	14.0	F
Computer Hardware	8.6	8.6	13.5	(4.9)	A
Websites	2.4	2.4	20.4	(18.0)	A
Computer Software	0.0	0.0	8.2	(8.2)	A
Software Development	8.7	8.7	7.9	0.8	F
ICT Communications	76.2	76.2	71.8	4.4	F
Computer Maintenance	79.7	79.7	75.9	3.8	F
Subsistence - Officers and Members	9.4	9.4	10.9	(1.5)	A
Catering	17.9	17.9	30.8	(12.9)	A
Hospitality	2.1	2.1	3.3	(1.2)	A
Members Allowance	81.0	81.0	73.0	8.0	F
Membership Subscriptions	24.5	24.5	27.5	(3.0)	A
Grants Paid	337.8	337.8	338.6	(0.8)	A
Management Agreements	20.9	20.9	19.6	1.3	F
Joint Promotion Initiative	8.0	8.0	0.6	7.4	F
Insurance	71.0	71.0	72.9	(1.9)	A
Insured Replacements	0.0	0.0	0.0	0.0	-
Advertising	62.0	62.0	38.9	23.1	F
Media	3.0	3.0	1.8	1.2	F
Legal Expenses	65.8	65.8	42.8	23.0	F
Service Agreements	60.5	60.5	60.1	0.4	F
Bank Charges	6.1	6.1	6.3	(0.2)	A
Audit	22.0	22.0	30.2	(8.2)	A
Unallocated Resources	0.0	0.0	0.4	(0.4)	A
Opportunity Fund	264.9	264.9	0.0	264.9	F
Contingency Fund				0.0	-
TOTAL EXPENDITURE	7303.0	7303.0	7164.9	138.1	F
SURPLUS 02/03, 03/04, 04/05 and 05/06	(306.2)	(306.2)	(306.2)	0.0	-
NET POSITION	0.0	0.0	(342.5)	342.5	F

Timing delays in expenditure

Budget for this expenditure is on other codes

Limestone Country Project - Eurosite Workshop

Advertising costs below budget due to small number of staff vacancies

Timing Delays on Pennine Bridleway Expenditure fully funded by grant

Details of Grants Received - 2006/7 Financial Year

(Cash Received or invoices raised, excluding cash accounted for as debtors but including income in advance at the 2005/6 financial year end):

Month	Amount (£)	Details	Payee	Department
April	27,700	PDG - Received in 05/06 in Advance	ODPM	Planning
April	22,521	RBG - Received in 05/06 in Advance	Yorkshire Forward	Conservation and Policy
April	93,635	Limestone Country 05/06 in advance	European Union	Conservation and Policy
April	5,000	Limestone Country 05/06 in advance	English Nature	Conservation and Policy
April	30,000	Farm Buildings 05/06 in advance	English Heritage	Conservation and Policy
April	10,000	Farm Buildings 05/06 in advance	DEFRA	Conservation and Policy
April	15,000	Historic Landscape	English Heritage	Conservation and Policy
April	16,792	Outreach Officer Funding 05/06 in advance	Countryside Agency	External Affairs
August	6,250	YD Farm Buildings	English Heritage	Conservation and Policy
August	26,250	YD Farm Buildings	Defra	Conservation and Policy
July	32,307	Pennine Bridleway	Countryside Agency	Park Management
August	647	Pennine Way	Countryside Agency	Park Management
August	86,861	Pennine Bridleway	Countryside Agency	Park Management
August	2,759	Beyond the Boundary	Countryside Agency	External Affairs
Sept	14,726	Beyond the Boundary	Countryside Agency	External Affairs
Sept	246,438	Pennine Bridleway	Countryside Agency	Park Management
Oct	500	Limestone Country	Natural England	Conservation and Policy
Nov	76,971	Planning Delivery Grant 2006/07	DCLG	Planning
Nov	5,231	Countryside Advisor	English Heritage	Conservation and Policy
Nov	5,000	Historic Landscape	English Heritage	Conservation and Policy
Mar	2,979	Historic Landscape	English Heritage	Conservation and Policy
Mar	30,730	Pennine Way	Natural England	Park Management
Mar	9,029	Pennine Bridleway	Natural England	Park Management
Mar	287,305	Pennine Bridleway	Natural England	Park Management
Mar	8,464	Hidden Histories	MLA	External Affairs
Total	1,063,096			

Delegations approved in the quarters ended 31 March 2007

Description	Approved by	Date
The Yorkshire Dales Local Plan 2006 – delegation required to authorise the Strategic Planning Officer to accept a quotation other than the lowest received based on the design element of the work. Four quotations were received for the design and print of the Local Plan and the contract was awarded to Room for Design (the second lowest in price) on the basis that of quality of the design works. This quote was £334 more than the lowest and £2,116 less than the highest.	CEO	05/01/07
Stainforth Pennine Bridleway Project – quotations were requested from 4 contractors but only two were submitted; the delegation was required to authorise the award of the contract to HACS Construction Ltd, who submitted the lowest bid.	CEO	17/01/07
Malham National Park Centre Refurbishment - quotations were requested from 4 contractors but only two were submitted the delegation was required to authorise the award of the contract to Brown and Whittaker Ltd, who submitted the lowest bid.	CEO	18/01/07
Supply and delivery of stone flags for path works on Simons Seat - quotations were requested from 3 contractors but only one bid was submitted and the delegation was required to authorise the award of the contract to Park Close Quarry, Salterforth.	CEO	23/02/07
Purchase of digital aerial photography – delegation required to authorise the placing of an order with Geo Perspectives who provided the second lowest quotation. The basis of this decision relates to the quality and timing of the service that could be provided in comparison to the company who submitted the lowest bid (who could not complete the work during the 'growing' season).	CEO	29/03/07