

Committee: FINANCE AND RESOURCES

Date: 9 May 2008

Report: DRAFT FINANCIAL OUTTURN REPORT, YEAR ENDED 31 MARCH 2008

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 2008. These results are reported here as 'draft' because they have yet to be audited, which will take place between now and September 2008.

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 plan and manage all aspects of the Authority's business so as to make the most effective use of our resources' (Corporate Plan).

Introduction

3. This report provides the quarterly update to the senior Management Team and to 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 2007/08 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 2008			VARIANCE FAV/(ADV) £000's
		BUDGET £000's	ACTUAL £000's		
Total Expenditure	7431.7	7431.7	6993.3	438.4	F
Total Other Income (including Opportunity Fund balance from previous year)	(2480.9)	(2480.9)	(2760.0)	279.1	F
Total Primary Funding	(4950.8)	(4950.8)	(4950.8)	0	F
Total	0.0	0.0	(717.5)	717.5	F

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

6. However, the £718k favourable variance **is not primarily an underspend** against the 2007/08 budget projection, but the compound of a number of issues as follows:

- The remaining unallocated opportunities fund balance, at **£98k**; this represents the balance unallocated reserves brought forward from 2006/07 and previous years.
- Planning Delivery Grant income received in 2007/08 in excess of that budgeted – plans to spend this were presented to members in December 2007. The projected spending against part of this extra money was always likely to be primarily within 2008/09, and the sum involved (£52k) is included in the £331k below.
- Allocations from the Opportunities Fund during the year for projects spanning (and expected to span) a number of financial years. These allocations created 'commitments' which cannot be accrued for as 'creditors' within the financial year in accordance with accepted accounting policies and principles and are effectively 'allocated reserves' (please see Tables 1 and 2, below; total **£331k**). Although these amounts have been agreed by Members in 2007/08, because they are not confirmed as 'creditors' at year end, they are technically part of the unspent outturn. Members are asked to (re-) confirm these allocations for 2008/09.
- Additional car parking income and large planning application fee income (not projected at December 2007) and a small amount of additional interest income (which was projected), totalling **£93k**.
- Efficiency Savings following changes to corporate contracts (e.g. electricity, insurance; please note that the 2008/09 budget has already taken these savings into account within its cost projections) and other cost savings made across a range of projects, together with underspends that had not been projected by the budget managers as at December,

totalling **£195k**. These last two items extra income, savings and underspends (total £288k) are analysed in Table 3.

7. Full details of the variances, both positive and negative, with explanations are found in **Appendix 2**, and further analysis provided below to give context to these variances...

8. **Appendix 1** lists all virements that have been made within the 2007/08 financial year.

9. **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'.

10. Due to time constraints, a re-analysis of Appendix 2, in terms of expenditure and income type, has not been included with this report (this analysis will be presented to members at the August Meeting). However, as in previous reports, the explanations for material variances would be the same as those within Appendix 2.

11. At the budget progress report presented to this Committee on 8 February 2007, budget managers were predicting that the spending on a number of projects (mainly funded through the opportunities fund) would not meet the classification of creditors at the year end and members agreed to carry these allocations forwards (Table 1). Since that date, certain of the activities have happened, so the spend to be carried forward on these agreed allocations has been reduced by the sum of these, to **£199k**.

Table 1 – List of Projects anticipated to be incomplete by budget managers as at 8 February 2007: Predicted and likely Actual Amounts

Project	Predicted Amount	Actual Amount
Go Dales (3 year project)	£100k	£100k
Haytime Festival (Summer 2008)	£6.6k	£7k
Green Lanes spend delayed due to delay in legislative powers	£20k	£20k
Colvend Workshop	£25k	£25k
Bio-diesel tanks for fleet	£7.8k	£8k
Regional Awareness Survey	£6k	Nil – spend incurred
Colvend Woodchip Boiler	£39k	£39k
Rangers Project (combined with Pennine Bridleway contract)	£20k	Nil – work completed but not yet invoiced therefore satisfied the criteria for inclusion as a creditor
Total	£224.4k	£199k

12. In addition to these projects it has not been possible to complete the following projects (Table 2), although the commitment to the work itself remains. It is **recommended** that Members agree that the amounts as listed below are carried forward to 2008/09.

Table 2 – List of Additional Projects and Explanations

Project	Original source of allocation	Amount	Comment
Conservation Area Enhancements	Opps Fund	£10k	Staff vacancies and secondment meant that this project could not be delivered within the Financial Year
Listed Buildings	Opps Fund	£4k	As above
Stainforth Toilet Improvements	2007/08 budget	£17k	Delay on the project completion due to long term staff absence
Grassington Colvend Car Park Improvements	Opps Fund	£9k	Residual works to improve amenity of car park
Retail Services	Opps Fund	£10k	Delays on implementation of online shop facility and Point of Sale information as reported to Officer/Member Working Group
Miscellaneous Projects funded by Planning Delivery Grant	PDG Allocation	£52k	It has not been possible to implement these projects in the short time since approval
Hydropower Feasibility	Opps Fund	£30k	See private paper on agenda of this meeting
Total		£132k	

13. The unallocated variance of £288k (which it is recommended should be allocated to the 2008/09 Opportunities Fund) has the following explanations (Appendix 2 includes further details)

Table 3 – Analysis of the Unallocated Surplus

Functional Heading	Unallocated Amount	Reasons
Conservation of the Natural Environment	£17k	This is the net effect of additional Income relating to rechargeable works on Farm Environment Plans (£6k) and other smaller 'underspends'.
Conservation of Cultural Heritage	£10k	Largely due to staff vacancies during the latter part of the year which contributes to the overall position on salaries
Recreation Management	£107k	Of this £19k relates primarily to additional income against salaries budgets. An additional £19k relates to savings on corporate budgets including maintenance of vehicle fleet and premises reactive maintenance. The position on car park income against profile has varied dramatically throughout this financial year, and the end result was £34k additional net income (which includes the 2008 Easter break). There was a net underspend of £15k against the Rights of Way component of this budget, comprising additional grant expenditure and income in relation to the Pennine Way, delays in works and savings on costs. Other savings are a combination of small amounts of underspend and additional income.

Functional Heading	Unallocated Amount	Reasons
Promoting Understanding	£57k	<p>Variations relate to the following</p> <ul style="list-style-type: none"> • National Park Centres £31k net underspend – this is partially due to review of corporate contracts on utilities and facilities management. The Finance Team will work with budget managers in this area during 2008, to review the budget setting process. • Sustainable Tourism £12k – to be reviewed in 2008 • Outreach £6k – to be reviewed in 2008
Traffic & Transport	£5k	This is part of the overall position on salaries.
Rangers & Volunteers	-£7k	<p>This is the net effect of</p> <ul style="list-style-type: none"> • Overspend on the salaries budget (part of the overall salaries position) • Savings on corporate contracts in particular in relation to vehicle fleet costs • Overspend on Volunteers Expenses as a result of using volunteers to deliver projects as an alternative to contractor spend
Planning	£66k	Part of this balance relates to savings on the projected cost of the digitisation project (£19k). In addition, 2007/08 has been an exceptional year in respect of planning fee income, with three major applications (two quarrying, one residential) offsetting a 30% reduction in the fees from standard applications, generating an extra £42k.
Forward Planning	£11k	This is the net effect of savings on the LDF Publication costs due to changes in the timetable and other minor savings.
Corporate Management	£21k	<p>The main reasons for the most significant variances are as follows</p> <ul style="list-style-type: none"> • £-36k adverse variance on staffing which is part of the overall staffing position. • £10k savings on Support Service Costs following a retendering exercise on Insurance and reduced audit fees offset against other cost increases. This changes have been accounted for in the 2008/09 budget • £18k of additional investment income relating to the Authority's cash balances • £9k favourable variance on Legal Services due to one off compensation payments and a saving on legal services bought in • £15k favourable variance on office accommodation budgets due to a 'one off' rebate on rates for Yoredale following a successful appeal to the Valuation Office, and savings on utilities contracts following a corporate procurement exercise
Training	£1k	
Total	£288	

14. The table below shows the **Cash-flow** position of the Authority as at 31 March 2008; the cash balance in the bank and investment account was £1.854m. This balance can be attributed to specific sources, as follows:

Cash Analysis	£'000
Allocated Reserves	331
Balance on Opportunities Fund	98
Unallocated Reserves	288
Contingency Reserve	250
Sustainable development fund	95
Yorkshire Forward - Redundant Buildings Fund	22
Net position Debtors, Creditors and Commitments	770
Total	1854

Additional Considerations

15. In the period from the date of the last quarterly report until that of the present one, two delegations (that the Authority's Financial Regulations require additional approval for) have been approved, the details of which are given below.

Table 4. Delegations approved in the quarter ended 31st December 2007 and 31st March 2008

Description	Approved by	Date
Purchase of 'Genguards' for Freeholders Wood – Delegation to approve the purchase of 'Genguards' at a value of £7k from the only UK Supplier of this product.	CEO	24/01/2008
Internal Works to Stainforth Toilets – Delegation to approve the award to the cheapest quote (£6k). Only two of the four contractors approached submitted a quotation, the contract being awarded to lower of the two submitted.	CEO	06/03/2008

16. The variance on the budget lines for all staff costs for the full year is £7.6k adverse; this is the net effect of savings relating to vacancies, income from secondments and rechargeable works and expenditure on other staff related costs, including travel.

17. The original budget for the year (including the 5% vacancy factor) for staff costs excluding travel was £3.579m. The actual spend figure was £3.625m, so the percentage figure for 'vacancy factor' savings achieved was 3.8% against the cost centres for salaries, employer pension contributions and employer National Insurance Contributions.

18. In 2007/08 the Authority undertook a number of procurement exercises the savings of which have been accounted for in the 2008/09 budget process. Of note were the retendering of the core insurance policies for the Authority (saving £10k compared to 2006/07) and the gradual transfer of electricity accounts to Southern Electric as part of a bulk contract negotiated by North Yorkshire County council (saving £10k across a number of budget heads, based on 2006/07 costs).

Reserves

19. Total reserves for the Authority currently stand at **£1004k**. This figure comprises

£000's	Description
288	Net Unallocated Variances for 2007/08
331	Net Allocated Variances
98	Bought forward Opportunities Fund balance
250	Residual contingency reserve at 31.03.07
37	Unallocated, 2008/09 budget
1004	

20. 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 £250k. Members are recommended to approve the retention of the full contingency reserve at **£250k**.

21. If approved, the above recommendation would leave **£386k** to be allocated to the Opportunities Fund (including the £98k 'brought forward' balance). Members are recommended to approve the transfer, which, if agreed, would be added to the unallocated **£38k** remaining from the 2008/09 budget (see separate paper on agenda of this meeting), to give a total 'Opportunities Fund' balance of **£424k**. Note that this balance is subject to any changes that are made to the accounts before they are finally signed off by the External Auditors.

22. The next meeting of this Committee will see a number of large bids for this unallocated resource, which are likely to use a significant proportion of the sum available; bids are likely to include Peat land Restoration, Toilet Facilities Refurbishment and a replacement Wide Area Network. These bids are not yet in sufficient detail (or have not completed their journey through the appropriate committee or review process) to be included at this point, but they will relate to activity that will commence in 2008/09.

Recommendations

23. Members are requested to:

- (i) Note the contents of this report;
- (ii) Approve the carry forward of the allocations in Table 2, totalling £132k;
- (iii) Approve the retention of a contingency reserve of £250k, and
- (iv) Agree to the transfer the remaining unallocated balance, of £386k, to the Opportunities Fund.

Irene Brannon
Senior Finance Officer

Richard Burnett
Head of Finance & Resources

24 April 2008

Background documents: YDNPA Financial Regulations (May 2006)

VIREMENT REPORT - Detailing changes to the original budget.**1 APRIL 2007 TO 31 MAR 2008***New virements are shown in bold and italicised.***OPPORTUNITY FUND**

Opportunity Fund

ORIGINAL BUDGET £000's	MOVEMENT	REVISED BUDGET £000's
389.0	(290.3)	98.7

Transfers to Fund***Limestone Country Project - £25k unrequired***Transfers from Fund

Blanket Bog Project - £5k (Approved May F & R 2008/001)
 Haytime Project - £10k (Approved May F & R 2008/002)
 Green Communities' - £2.5k (Approved May F & R 2008/003)
 Colvend Workshop Improvements £25k (Approved May F & R 2008/004)
 Go Dales' Project £100k (Approved May F & R 2008/005)
 Ilkley to Bolton Abbey Recreational Route £1k (Approved May F & R 2008/006)
 Listed Buildings at Risk - £4k (Approved May F & R 2008/007)
 Conservation Area Enhancement - £10k (Approved May F & R 2008/008)
 Grassington NPC Interpretation £20k (Approved May F & R 2008/009)
 Trademarking of the Logo £2k (Approved May F & R 2008/010)
 Grassington Car Park £9k (Approved May F & R 2008/011)
 Website Accessibility Audit £3k (Approved Aug F & R 2008/012)
 Malham Walls £1.5k (Approved Aug F & R 2008/013)
 Yorkshire Dales Apprenticeship Scheme £10k (Approved Aug F & R 2008/014)
 Events Listing in The Visitor Newspaper £3.5k (Approved Aug F & R 2008/015)
 Conference Microphone/Speaker System £15k (Approved Aug F & R 2008/016)
 Wood fuelled Heating System (£39k) (Approved Dec F&R 2008/016)
 Biofuel Use in Authority Vehicles £7.8k (Approved Dec F & R 2008/017)
 Freeholders Wood £7k (Approved Dec F & R 2008/017)
 Regional Awareness Survey £6k (Approved Dec F & R 2008/018)
 Retail Services - 'Pump Priming Initiative £14k (Approved Dec F & R 2008/019)
 Hydropower baseline Feasibility Study £20k (Approved Feb F & R 2008/020)

CONS OF NATURAL ENVIRONMENTTotal Expenditure
Total Income

578.1	(13.0)	565.1
(60.3)		(60.3)

Blanket Bog Project - £5k (Approved May F & R 2008/001)
 Haytime Project - £10k (Approved May F & R 2008/002)
 Limestone Country Project £25k unrequired
 Freeholders Wood £7k (Approved Dec F & R 2008/017)

Haytime Festival Budget transferred from Farmed Land to Communications**CONS OF CULTURAL HERITAGE**Total Expenditure
Total Income

225.5	14.0	239.5
(17.0)		(17.0)

Listed Buildings at Risk - £4k (Approved May F & R 2008/007)
 Conservation Area Enhancement - £10k (Approved May F & R 2008/008)

RECREATION MANAGEMENTTotal Expenditure
Total Income

2043.3	(279.5)	1763.8
(1246.3)	400.0	(846.3)

Go Dales' Project £100k (Approved May F & R 2008/005)

Grassington Car Park £9k (Approved May F & R 2008/011)

Malham Walls £1.5k (Approved Aug F & R 2008/013)

Yorkshire Dales Apprenticeship Scheme £10k (Approved Aug F & R 2008/014)

Pennine Bridleway £400k Income and Expenditure - Far Moor Bridge Project Delayed

PROMOTING UNDERSTANDING

Total Expenditure	1314.7	58.5	1373.2
Total Income	(397.1)		(397.1)

Grassington NPC Interpretation £20k (Approved May F & R 2008/009)
 Trademarking of the Logo £2k (Approved May F & R 2008/010)
 Website Accessibility Audit £3k (Approved Aug F & R 2008/012)
 Events Listing in The Visitor Newspaper £3.5k (Approved Aug F & R 2008/015)
 Regional Awareness Survey £6k (Approved Dec F & R 2008/018)
 Retail Services - 'Pump Priming Initiative £14k (Approved Dec F & R 2008/019)
Haytime Festival Budget transferred from Farmed Land to Communications

TRAFFIC & TRANSPORT

Total Expenditure	39.8	1.0	40.8
Total Income	0.0		0.0

Ilkley to Bolton Abbey Recreational Route £1k (Approved May F & R 2008/006)

RANGERS ESTATES & VOLUNTEERS

Total Expenditure	397.2	0.0	397.2
Total Income	(3.0)	0.0	(3.0)

PLANNING

Total Expenditure	701.1		701.1
Total Income	(272.0)		(272.0)

Miscellaneous Projects funded by additional Planning Delivery Grant (£52k) Approved Dec F & R 2008/020)

FORWARD PLANNING

Total Expenditure	367.8	22.5	390.3
Total Income	(200.6)		(200.6)

Green Communities' - £2.5k (Approved May F & R 2008/003)
 Hydropower baseline Feasibility Study £20k (Approved Feb F & R 2008/020)

CORPORATE MANAGEMENT

Total Expenditure	1485.0	86.8	1571.8
Total Income	(117.0)		(117.0)

Colvend Workshop Improvements £25k (Approved May F & R 2008/004)
 Conference Microphone/Speaker System £15k (Approved Aug F & R 2008/016)
 Wood fuelled Heating System (£39k) (Approved Dec F&R 2008/016)
 Biofuel Use in Authority Vehicles £7.8k (Approved Dec F & R 2008/017)

TRAINING

Total Expenditure	40.2		40.2
Total Income	(2.2)		(2.2)

PRIMARY FUNDING

Total Primary Funding	(4950.8)		(4950.8)
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**CONTINGENCY FUND
REALLOCATED FROM SURPLUS**

	250.0		250.0
	(565.4)		(565.4)

1 APRIL 2007 TO 31 MAR 2008

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

CONSERVATION OF THE NATURAL ENVIRONMENT

Employees (A100)	Core	381.3	381.3	382.1	(0.8)	A	
		(60.3)	(60.3)	(65.9)	5.6	F	FEP Income & Secondment Income
Trees & Woodlands (A200)	B	73.5	73.5	71.3	2.2	F	
		0.0	0.0	0.0	0.0	-	
Farmed Land (A300)	A	24.3	24.3	21.6	2.7	F	
		0.0	0.0	0.0	0.0	-	
Limestone Country (A400)	A	5.0	5.0	5.4	(0.4)	A	
		0.0	0.0	0.0	0.0	-	
Ecology (A500)	A	71.0	71.0	70.3	0.7	F	
		0.0	0.0	(0.2)	0.2	F	
Landscape Policy and Advice (A600)	A	5.0	5.0	1.0	4.0	F	Appointment of officer part way through year
		0.0	0.0	0.0	0.0	-	
Geodiversity (A700)	A	5.0	5.0	13.0	(8.0)	A	ALSF Geodiversity Project funded by grant
		0.0	0.0	(10.4)	10.4	F	ALSF Geodiversity Project funded by grant
Total Expenditure		565.1	565.1	564.7	0.4	F	
Total Income		(60.3)	(60.3)	(76.5)	16.2	F	
NET EXPENDITURE		504.8	504.8	488.2	16.6	F	

CONSERVATION OF CULTURAL HERITAGE

Employees (B100)	Core	156.0	156.0	144.2	11.8	F	Underspend due to staff vacancy since Oct
		0.0	0.0	0.0	0.0	-	
Archaeology (B200)	B	41.0	41.0	53.8	(12.8)	A	Overspend due to projects largely offset by additional grant funding
		(7.0)	(7.0)	(16.9)	9.9	F	Additional grant funding
Building Conservation (B300)	C	42.5	42.5	17.0	25.5	F	Underspend largely due to delays in conservation area projects due to staff vacancy
		(10.0)	(10.0)	0.0	(10.0)	A	Income not recovered as reimburseable expenses above not incurred
Langcliffe Quarry (B400)		0.0	0.0	18.0	(18.0)	A	Langcliffe Quarry funded by Yorkshire Forward
		0.0	0.0	(18.0)	18.0	F	Langcliffe Quarry funded by Yorkshire Forward
Total Expenditure		239.5	239.5	233.0	6.5	F	
Total Income		(17.0)	(17.0)	(34.9)	17.9	A	
NET EXPENDITURE		222.5	222.5	198.1	24.4	F	

1 APRIL 2007 TO 31 MAR 2008

	PRIORITY	ANNUAL BUDGET £000's	QUARTER 4			VARIANCE FAV/(ADV) £000's	
			BUDGET	ACTUAL			
			£000's	£000's	£000's		
RECREATION MANAGEMENT							
Employees (C100)	Core	675.6	675.6	670.3	5.3	F	
		(71.1)	(71.1)	(84.7)	13.6	F	
Car Parks & Contracts (C200)	Core and D	378.5	378.5	343.4	35.1	F	Additional (debtor) Grant Income for Pennine Bridleway/Pennine Way
		(511.2)	(511.2)	(544.9)	33.7	F	Savings on reactive maintenance and vehicles - cwfd Stainforth and Gra:
Estates Maintenance (C210)	D	20.0	20.0	10.2	9.8	F	Additional Car park income during the Jan to Mar period
Pennine Bridleway (C300)	E	235.8	235.8	335.9	(100.1)	A	Stainforth Toilets
		(246.5)	(246.5)	(352.6)	106.1	F	Expenditure ahead of profile fully funded by grant
Ranger Services	A	254.9	254.9	260.5	(5.6)	A	Expenditure ahead of profile fully funded by grant
		(12.5)	(12.5)	(33.1)	20.6	F	£20k Additional grant income on Lad Gill on the Pennine Way
Recreational Activities - Local Access Forum (C800)	D	9.0	9.0	5.7	3.3	F	
		0.0	0.0	0.0	0.0	-	
Recreational Activities (C810)	B	18.0	18.0	25.0	(7.0)	A	Additional spend funded by contributions from partner agencies
		0.0	0.0	(8.0)	8.0	F	as above
Green Lanes (C840)	D	53.0	53.0	38.2	14.8	F	Timing Delays on implementation of TRO powers request £20k to be
		0.0	0.0	(6.0)	6.0	F	carried forward into 2008/09
Go Dales (C850)	D	100.0	100.0	0.0	100.0	F	This is Opportunities Fund Money and will be requested as carry
		0.0	0.0	0.0	0.0	-	forward
Definitive Map (C900)	C	19.0	19.0	13.0	6.0	F	Underspend due to staff vacancy
		(5.0)	(5.0)	(7.5)	2.5	F	Recharge income above budget
Total Expenditure		1763.8	1763.8	1702.2	61.6	F	
Total Income		(846.3)	(846.3)	(1036.8)	190.5	F	
NET EXPENDITURE		917.5	917.5	665.4	252.1	F	

1 APRIL 2007 TO 31 MAR 2008

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

PROMOTING UNDERSTANDING

Employees (D100 & D200)	Core	595.3	595.3	599.7	(4.4)	A	
		0.0	0.0	0.0	0.0	-	
National Park Centres	C	129.7	129.7	92.3	37.4	F	Efficiency savings made on review of corporate contracts
		(18.1)	(18.1)	(11.8)	(6.3)	A	
Sustainable Tourism	B	26.5	26.5	14.8	11.7	F	Includes Regional Awareness Survey - will be spent in 2008/09
		0.0	0.0	(0.9)	0.9	F	
Retail - Running Costs (D300)	E	100.8	100.8	77.9	22.9	F	Includes £14k for improvement some of which will be spent in 2008/09
Retail - Cost of Goods Sold (D350)		164.2	164.2	153.8	10.4	F	
Retail - Sales (D350)		(273.7)	(273.7)	(257.8)	(15.9)	A	
<i>Sub Total - Retail - Net Profit</i>		(8.7)	(8.7)	(26.1)	17.4	F	Net position better than projected due primarily to reduced overhead. £10k required to implement business plan in 08/09
Interpretation (D400)	C	0.0	0.0		0.0	-	
		0.0	0.0		0.0	-	
Dales Countryside Museum (D500)	D	216.8	216.8	219.0	(2.2)	A	
		(92.8)	(92.8)	(89.5)	(3.3)	A	
Communications (D600)	D	76.5	76.5	64.6	11.9	F	Haytime Project scheduled for the summer therefore request to carry forward £6.6k
		0.0	0.0	(0.7)	0.7	F	
Web Based Services (D650)	Core	13.5	13.5	13.7	(0.2)	A	
		0.0	0.0	0.0	0.0	-	
Media (D700)	Core	5.5	5.5	4.0	1.5	F	
		0.0	0.0	0.0	0.0	-	
Education (D800)	D	6.0	6.0	4.8	1.2	F	
		(2.0)	(2.0)	(1.6)	(0.4)	A	
Outreach (D850)	B	31.0	31.0	26.2	4.8	F	
		(9.5)	(9.5)	(10.3)	0.8	F	
Events (D860)	C	7.4	7.4	5.6	1.8	F	Budget has been reduced in 08/09 due to priority
		(1.0)	(1.0)	(2.5)	1.5	F	Chargeable event income in excess of budget
Total Expenditure		1373.2	1373.2	1276.4	96.8	F	
Total Income		(397.1)	(397.1)	(375.1)	(22.0)	A	
NET EXPENDITURE		976.1	976.1	901.3	74.8	F	

TRAFFIC & TRANSPORT

Employees (E100)	Core	38.8	38.8	33.8	5.0	F	Secondment of Member of Staff to Sustainable Tourism
		0.0	0.0	(0.1)	0.1	F	
Public Transport (E200)	E	2.5	2.5	2.5	0.0	-	
		0.0	0.0	0.0	0.0	-	
Total Expenditure		41.3	41.3	36.3	5.0	F	
Total Income		0.0	0.0	(0.1)	0.1	F	
NET EXPENDITURE		41.3	41.3	36.2	5.1	F	

1 APRIL 2007 TO 31 MAR 2008

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

RANGERS ESTATES & VOLUNTEERS

Employees (F100)	Core	283.5	283.5	292.2	(8.7)	A
		0.0	0.0	0.0	0.0	-
General (F200)	Core	51.8	51.8	38.5	13.3	F
		(3.0)	(3.0)	(4.3)	1.3	F
Area Actions		0.0	0.0	0.0	0.0	-
		0.0	0.0	0.0	0.0	-
Volunteers (F400)	B	61.9	61.9	76.1	(14.2)	A
		0.0	0.0	(1.5)	1.5	F
Total Expenditure		397.2	397.2	406.8	(9.6)	A
Total Income		(3.0)	(3.0)	(5.8)	2.8	F
NET EXPENDITURE		394.2	394.2	401.0	(6.8)	A

Overspend on Volunteers expenses due to increased activity

PLANNING

Employees (G100)	Core	587.0	587.0	585.6	1.4	F
		(70.0)	(70.0)	(73.5)	3.5	F
General (G200)	A	114.1	114.1	42.8	71.3	F
		(202.0)	(202.0)	(243.5)	41.5	F
Total Expenditure		701.1	701.1	628.4	72.7	F
Total Income		(272.0)	(272.0)	(317.0)	45.0	F
NET EXPENDITURE		429.1	429.1	311.4	117.7	F

Delays in PDG funded projects

Net additional planning fee income (2 minerals and 1 large application; standard fee income down 30% on budget which has been reduced in 08/09)

FORWARD PLANNING

Employees (H100 & H101)	Core	120.3	120.3	125.0	(4.7)	A
		0.0	0.0	(0.1)	0.1	F
Plans (H200)	C	36.0	36.0	14.6	21.4	F
		(0.6)	(0.6)	(0.3)	(0.3)	A
State of the Park (H300)	D	6.0	6.0	11.8	(5.8)	A
		0.0	0.0	(10.2)	10.2	F
Sustainable Development (H400)	A	227.0	227.0	207.5	19.5	F
		(200.0)	(200.0)	(200.0)	0.0	-
National Park Management Plan (H500)	D	1.0	1.0	0.0	1.0	F
		0.0	0.0	0.0	0.0	-
Total Expenditure		390.3	390.3	358.9	31.4	F
Total Income		(200.6)	(200.6)	(210.6)	10.0	F
NET EXPENDITURE		189.7	189.7	148.3	41.4	F

LDF Publication schedule has been revised and budget now in 08/09

Contribution of other NPA's to Awareness Survey
Hydropower feasibility project (see private paper)

1 APRIL 2007 TO 31 MAR 2008

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

CORPORATE MANAGEMENT

Employees (J100)	Core	814.0	814.0	849.5	(35.5)	A
		0.0	0.0	(0.2)	0.2	F
Support Services (J200)	Core	246.0	246.0	235.1	10.9	F
		(105.0)	(105.0)	(122.9)	17.9	F
Legal Services (J250)	Core	17.0	17.0	11.0	6.0	F
		(2.0)	(2.0)	(4.5)	2.5	F
Office Accommodation (J300)						
	Core	206.8	206.8	120.2	86.6	F
		(10.0)	(10.0)	(10.2)	0.2	F
Health and Safety (J350)	Core	3.0	3.0	1.9	1.1	F
Member Costs (J400)	Core	116.0	116.0	112.8	3.2	F
		0.0	0.0	0.0	0.0	-
YDMT (J500)	B	45.0	45.0	45.0	0.0	-
		0.0	0.0	0.0	0.0	-
IT Development (J600)	Core	124.0	124.0	123.7	0.3	F
		0.0	0.0	0.0	0.0	-
Total Expenditure		1571.8	1571.8	1499.2	72.6	F
Total Income		(117.0)	(117.0)	(137.8)	20.8	F
NET EXPENDITURE		1454.8	1454.8	1361.4	93.4	F

Savings on Insurance following retendering
Investment returns higher than anticipated
In - house provision of advice normally bought in
One off compensation income (enforcement)

Timing Delays on Expenditure on Wood fuelled Boiler, Colvend Workshop and Bio diesel will be 2008/09 requested to be carried forward & savings made on rates, electricity and maintenance

TRAINING

General (K200)	Core	40.2	40.2	37.4	2.8	F
		(2.2)	(2.2)	0.0	(2.2)	A
NET EXPENDITURE		38.0	38.0	37.4	0.6	F

Timing Delays on Expenditure

Surplus carried forward		(565.4)	(565.4)	(565.4)	0.0	-
Opportunity Fund		98.2	98.2	0.0	98.2	F
Contingency Fund		250.0	250.0	250.0	0.0	
NET EXPENDITURE		(217.2)	(217.2)	(315.4)	98.2	F

PRIMARY FUNDING

NPG		(4950.8)	(4950.8)	(4950.8)	0.0	-
TOTAL PRIMARY FUNDING		(4950.8)	(4950.8)	(4950.8)	0.0	0.0

TOTAL		0.0	0.0	(717.5)	717.5	F
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1 APRIL 2007 TO 31 MAR 2008

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

SUMMARY

TOTAL EXPENDITURE	7431.7	7431.7	6993.3	438.4	F
TOTAL INCOME	(2480.9)	(2480.9)	(2760.0)	279.1	F
TOTAL PRIMARY FUNDING	(4950.8)	(4950.8)	(4950.8)	0.0	-
TOTAL	0.0	0.0	(717.5)	717.5	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.