

ANNEX 5

Explanation of Baseline spreadsheet (Annex 1)

Income and Expenditure

Only revenue income and expenditure passing through the Authority's accounts is shown here. Therefore, leverage of other funds (eg economic income) and capital items are not shown. Capital income and expenditure is covered separately in Annex 2. The full extent of all of our externally funded projects (eg Moors for the Future, Community Villages, New Environmental Economy etc) is shown, with the cash element of the matched funding package we provide highlighted in column I.

Rows

These represent each service broken down into its principal activity (department on the accounting system). The services are grouped into the relevant Best Value Performance Plan heading, except that the full apportionments required by the BVPP and annual accounts – for example recharges of Corporate Resources directorate expenditure and Area Rangers – are not shown in the budget approval papers – to do so would complicate the allocation of budgetary responsibilities unnecessarily for the purposes of this report. Initials of the accountable officers are shown.

Columns

The columns are provided to help understand how costs are allocated within each activity area. The breakdown of non-pay figures (Cols F to L) is indicative only.

Pay

- A Establishment pay shows the full salary cost of permanent staff
- B This column shows the cost of permanent staff linked to income generating activities
- C The cost of fixed term contracts not linked to external income
- D The cost of fixed term contracts linked to external income
- E Total pay (sum of A to D)

Expenditure

- F The cost of travel claims and transport costs for vehicles
- G The cost of premises related items (eg utilities, some supplies etc judged to be fixed for the duration of occupation of those premises)
- H Office/field running costs are general running costs of each service (eg photocopying, misc supplies and equipment, printing, stationery etc) and are judged to be fixed as long as the underlying activity continues.
- I Cash contributions to existing projects shows the amount of Authority matched funding required to support externally funded projects or partnerships.
- J Costs directly related to the securing of income are shown here (eg cost of sales, expenditure of projects levered by the PDNPA cash contribution etc)
- K Fixed commitments tend to be the longer term commitments, some of which are contractual (eg Countryside & Economy annual payments, Access agreements remaining)
- L Other available funds represent the remainder of the non-pay budget – some commitments may have been made from these already – but the basis of this column is that services have some discretion over their incidence.
- M Total non pay (sum of E – L)

Income

- N Charge driven income
- O Other income (eg recurring grants, partnership contributions)
- P Total income (sum of N – O)

Net Budget

Q The net service baseline budget

Financing

This shows the planned surplus or deficit to the General Reserve, after application of the National Park Grant, interest receipts and any reserve contributions. For convenience debt charges and revenue financing of capital is also shown here.