

Explanation of Baseline spreadsheet (Appendix 1)

APPENDIX 3

Income and Expenditure

Only revenue income & expenditure passing through the Authority's accounts is shown here. Therefore, leverage of others' funds (eg economic income) and capital items are not shown. Capital income & expenditure is covered separately in Appendix 2.

Rows

These represent each service broken down into its principal activity (department on the accounting system). The services are grouped into the relevant corporate strategy heading. Initials of the accountable officers are shown.

Columns

The columns are provided to help understand how costs are allocated within each activity area.

Pay

- A Establishment pay shows the full salary cost of permanent staff
- B Establishment pay shows the full salary cost of temporary and fixed term staff
- C Total staff costs (sum of A&B)

Expenditure

- D The cost of travel claims, premises related items, transport costs for vehicles, and office and field running costs.
- E the cost of programme expenditure and/or cost of sales, a breakdown of which is shown in Appendix 4.
- F The Total of non-pay expenditure (sum of D&E)

Income

- G Charge-driven income
- H Other income (eg recurring grants, partnership contributions, external grant aid)
- I Total income (sum of G&H)

Net Budget

- J The net service baseline budget; consequently a cost supported by National Park Grant.

Financing Box at bottom

This shows how the total net baseline budget in column J is financed by National Park Grant, interest receipts and any reserve contributions. For convenience any central debt charges not allocated to services are shown here. Any surplus or deficit after the above is taken into account represents the sum added to or subtracted from the General Reserve.

Further columns

- K This column shows last year's approved budget for comparison purposes.
- L This column shows the difference between the years (Col J minus K) with a brief explanation of any difference in the text alongside. Minor differences are usually due to general pay/non-pay inflation costs and are not explained.
- M This column shows the allocation of the cost of support services within the Corporate and Democratic Core to front line services.
- N This column shows the total net cost of services with the value of the support services included (Column J plus M)