

REPORT OF FINANCE MANAGER

**SUBJECT:
VIREMENTS OVER £20K IN FINANCIAL YEAR 2017/18 & CONTRACT
VARIATION**

Purpose of Report

The following is taken from Paragraph 42 of the Authority's Financial Standards governing the approval for virements; 'Over £20,000 – by specific approval of the Chief Financial Officer and Audit & Corporate Service Review Committee or NPA'.

Accordingly Members are requested to approve the attached virements undertaken in the financial year 2017/18 according to the attached schedules.

Section 73 of the Authority's Financial Standards require expenditure over £10,000 and below £25,000 to subject to 3 written quotes. A contract to urgently repair the paths at Carew Castle was anticipated to cost between £7k-£9k initially, but this grew during the course of the work so that it went over the threshold for the tendering rules. To prevent the path not have being in place for the summer season it was decided to continue with the contractor. The revised cost was circa £14k.

Recommendation

Members approve the attached virements in excess of £20,000 undertaken in respect of the financial year 2017/18 and the Variation on Contract Standing Orders for the repair work on the paths at Carew Castle.

Background Documents

Pembrokeshire Coast National Park Authority Financial Standards

(For further information, please contact Richard Griffiths, Finance Manager)

Virements over £20k 2017/2018

Reference	Date	Section	Budget Code	Amount	Description
BA2	05/04/2017	Various Depts Support Service Recharge Cies - Contingency	Various Codes 3.699 6.705.8915	.7105	-973249 To remove Support Service Recharges 973095 from 17/18 budgets, no longer required 154 as per Audit instructions.
BA3	11/05/2017	Various Depts	Various codes Various codes	.3753 .3754	75,327 Opening & Closing Stock budget -75,327 amendments for 2017/2018.
BA11	25/05/2017	Invasive Species & EMR Invasive Species Mirs - From Earmarked Reserves	Various codes 6.750.8912	1.150	Budgets in place for the Invasive Species 50,000 Project for 2017/2018 -50,000 From EMR - Welsh Government funded
BA20	21/06/2017	Rowip Various Codes Cadw Grant	2.381 2.381.8050		New budgets in place re NRW's 22,774 grant offer for 17/18 -22,774
BA33	04/07/2017	From Earmarked Reserves SDF Mirs - From EMR	4.401.6700 6.750.8912		Virement from Earmarked Reserves 100,000 to SDF Grant Payments for 17/18 -100,000
BA37	25/07/2017	Skills in Action Various Codes Other Grants - HLF	2.243.8090	2.243	New budgets in place for Skills in Action 46,130 April to September 2017 -46,130
BA39	27/07/2017	Pathways Project Various codes Mirs - From EMR	2.270 6.750.8912		New budget in place for the Pathways 54,246 Project, funded by Welsh Government, -54,246 vired from Earmarked Reserves
BA47	05/09/2017	Development Plans & EMR Dev Plans LDP Mirs - From EMR	1.110.6080 6.750.8912		Virement from Earmarked Reserves to 55,000 Development Plans LDP costs for 17/18 -55,000
BA49	11/09/2017	Carew Castle Salary NI Superan	2.201.1011 2.201.1111 2.201.1211		Additional salary budget required for 17,618 new supervisor position at Carew Castle 1,305 vired from Contingency 2,502

Reference	Date	Section	Budget Code	Amount	Description
		Mirs - Contingency	6.705.8915	-21,425	
BA50	11/09/2017	Director Direction & Planning			Salary savings re Jane Gibson's
		Salary	3.50.1011	-12,000	reduced working hours - 4 days per week
		NI	3.50.1111	-1,540	vired back to Contingency
		Superan	3.50.1211	-1,700	
		Director Delivery & Discovery			This budget is no longer required for
		Hired & Contracted Services	3.60.4300	-16,660	17/18, therefore vired back to contingency
		Mirs - Contingency	6.705.8915	31,900	
BA54	25/09/2017	Earmarked Reserves			Reversal of BA33
		SDF	4.401.6700	-100,000	Budget already accounted for in 17/18
		Mirs - From EMR	6.750.8912	100,000	budget upload
BA67	06/12/2017	EMR & Technical Officer			Virement from Earmarked Reserves to
		Redundancy	2.390.1520	35757	Technical Officer budget re redundancy
		Pension Strain	2.390.1524	7074	& pension strain costs for Steve Brick
		Mirs - From EMR	6.750.8912	-42831	
BA73	04/01/2018	Head of Discovery			Virement of surplus within the
		Salary	2.240.1011	-26719	Discovery Management budget back to
		NI	2.240.1111	-4615	Contingency
		Superan	2.240.1211	-5900	
		Mirs - Contingency	6.705.8915	37234	