

**REPORT OF FINANCE MANAGER**

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**SUBJECT:**  
**VIREMENTS OVER £20K IN 2013 /14**

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 2013/14

Recommendation

**That Members approve the attached virements undertaken in the financial year 2013/14**

Background Documents

Pembrokeshire Coast National Park Authority Financial Standards

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

Reference	Date	Section	Budget Code	Amount	Description
<b>BA115</b>	07/05/2013	FRS17 Reverse Emp'r Supr'n	various codes .7213	366311	Reversal of current 2012/13 budgets for
		Pensions Current Service Costs	various codes .7214	-442754	FRS17 & Pension Current Service Costs
		Revenue a/c Int/Exp Returns	6.7050.7215	32004	
		Revenue a/c FRS17 Benefits	6.7500.7216	46092	
		Contingency	6.7050.8915	-1653	
<b>BA116</b>	13/05/2013	FRS17 Reverse Emp'r Supr'n	various codes .7213	-381481	Budget Amends re new FRS17 Reverse Emp'r
		Pensions Current Service Costs	various codes .7214	496000	Supr'n & Pension Current Service Costs 12/13
		Revenue a/c Int/Exp Returns	6.7050.7215	58000	
		Revenue a/c FRS17 Benefits	6.7500.7216	-172519	
<b>BA117</b>	14/05/2013	Toursim & Wellbeing	1.1500.8060	-10000	Virements re Earmarked Reserves 2012/13
		Your Park Your Future	2.2600.8090	-46666	
		SDF	4.4010.6700	-86631	
		National Parks Wales	7.7155.1011	-10682	
		Trsfr To EMR	6.7500.8911	153979	
		SDF	4.4010.6700	121275	
		Nevern Castle	2.2500.2010	9625	
		Walkability	2.2411.8550	3637	
		Trsfrs From EMR	6.7500.8912	-134537	
<b>BA118</b>	14/05/2013	Nevern Castle	2.2500.2010	-23591	Virement to reverse previous a virement - See BA38
		Trsfrs from EMR	6.7500.8912	23591	
<b>BA119</b>	14/05/2013	Depreciation	various codes .7203	-43792	Budget amends re Depreciation Adjustments for
		Movement in Gen Fund Depreciation	6.7500.7203	61313	2012/13
		Contingency	6.7050.7915	-17521	
<b>BA120</b>	22/05/2013	Estates	3.6500.8610	25115	Budget amends re Investment Properties Income
		Llanion	3.6515.8610	4100	re EOY13-42
		Revenue a/c Investment Properties Inc	6.7050.8715	-29215	

Reference	Date	Section	Budget Code	Amount	Description
<b>BA122</b>	22/05/2013	IT Hardware	3.6300.4206	20000	Virement from EMR & Contingency into IT's
		IT Software	3.6300.4201	13769	budget re carry over capital from 11/12 &
		From EMR	6.7500.8912	-20000	underspend bid for Microsoft Licences
		Contingency	6.7050.8915	-13769	
<b>BA123</b>	22/05/2013	Support Service Recharges	various codes .7105	80325	Support Service Recharge budget amendments
		Support Service Recharges	3.6000	-80325	for 2012/2013
<b>BA9</b>	11/06/2013	Various	Various codes .OSTK	41940	Opening & closing Stock budget amendments
		Various	Various codes .CSTK	-41940	for 2013/2014
<b>BA12</b>	11/07/2013	Rowip	Various codes 2.3815 2.3815.8050	22922	New budgets put in place for Rowip in line with -22922 CCW's grant offer.
<b>BA15</b>	16/07/2013	Various	Various codes .3200	-23332	Insurance budget amendments for 2013/2014
		Various	Various codes .3910	1881	
		Contingency	6.7050.8915	21451	
<b>BA18</b>	18/07/2013	Various	Various codes .3060	-20527	Contract Hire budget amendments for 2013/2014
		Contingency	6.7050.8915	20527	
<b>BA31</b>	24/09/2013	Tourism & Wellbeing	1.1500.4500	18600	Vire of funds from EMR re Sustainable Toursim into
			1.1500.4501	5000	Tourism & Wellbeing to fund Enjoy Pembs
			1.1500.5000	3200	Website & Sustainable Building Film.
		From Earmarked Reserves	6.7500.8912	-26800	
<b>BA53</b>	28/01/2014	Storm Damage	Various code 2.382 2.382.8050	25000	New budgets put in place for the storm damage in -25000 line with CCW's grant offer.