

## APPENDIX 6

### 4.3.6 Virement

- (1) ~~Once a budget has been approved, Executive or budget managers shall be entitled to vire across budget heads within the budget framework with the exception of salary related budgets, and required to inform the relevant Portfolio Holder when the virement is in excess of £25,000. Virements from salary related budgets can only be utilised for the use of agency and consultancy work necessary to maintain agreed service levels. Managers within the Accountancy Section shall be entitled to vire budgets for housekeeping purposes within each service area. Members of the Senior Leadership Team (SLT) shall have the authority to transfer savings from one budget area towards additional expenditure in another budget area. Any savings secured from staffing budgets may be vired to agency or overtime budgets in order to maintain services with the agreement of SLT. All other vacancy savings will be utilised in order to meet corporate vacancy management targets. Managers within the Accountancy Section shall be entitled to vire budgets for housekeeping purposes within each service area.~~
- The SLT member is required to inform the relevant Portfolio Holder when the virement is in excess of £25,000.

- (2) No officer may vire funds from the Transformation Reserve, authorisation of which is restricted to the Director of Corporate Resources and Head of Paid Service.

**Delegated Decisions relating to Transformation Projects to be initialled by the Section 151 Officer to evidence that she has seen them.**

### 4.7.2

- (7) ~~Strategic Alliance Management Team (SAMT) and Heads of Service~~ Members of the Senior Leadership Team (SLT) shall have the authority to transfer savings from one budget area towards additional expenditure in another budget area. Any savings secured from staffing budgets may be vired to agency or overtime budgets in order to maintain services with the agreement of ~~SAMT~~ SLT. All other vacancy savings will be utilised in order to meet corporate vacancy management targets. Managers within the Accountancy Section shall be entitled to vire budgets for housekeeping purposes within each service area

The ~~SAMT~~ SLT member is required to inform the relevant Portfolio Holder when the virement is in excess of £25,000.

No officer may vire funds from the Transformation Reserve, authorisation of which is restricted to the Director of Corporate Resources and Head of Paid Service.

**Delegated Decisions relating to Transformation Projects to be initialled by the Section 151 Officer to evidence that she has seen them.**