

## Annex B – Budget Transfers (virement)

### Revenue:

<b>Actions</b>	<b>Responsibilities</b>
Up to and including £250,000 in same Directorate*	Same Director (or budget manager with the appropriate Director approval)
Up to and including £250,000 across Directorate*	Relevant Directors (or budget managers with the appropriate Directors' approval)
Between £250,001 & £500,000	Cabinet
£500,001 and above	Council

\* In consultation with the Assistant Director - Finance (S151 Officer).

### Capital:

<b>Actions</b>	<b>Responsibilities</b>
Between projects: £250,000	Assistant Director – Capital Programme and Property, or other identified accountable Director
Between schemes < £500,000	Cabinet
Between schemes £500,001 and above	Council

### Additional savings / increased Income:

<b>Actions</b>	<b>Responsibilities</b>
Additional savings / increased income (excluding grants) : £250,000	Corporate Director
Additional savings/ increased income (excluding grants) £250,001 - £500,000	Cabinet
Additional savings / increased income (excluding grants) £500,001 and above	Council