

Annex A - Amendment of Approved Budgets

Revenue:

Actions	Responsibilities
Transfer to/from contingencies	Cabinet
Transfer to earmarked reserves	Cabinet
Transfer to/from general reserves	Council
Transfer from earmarked reserves	Director of Finance (S151 Officer) (in consultation with relevant Director)

Capital:

Actions	Responsibilities
New scheme up to £500,000*	Cabinet
New scheme above and including £500,001	Council

- * Where the new scheme can be funded by additional government grants, and grants and/or contributions from external bodies.

Note: Directors have no power to introduce new schemes to the capital programme.

Annex B – Budget Transfers (virement)

Revenue:

Actions	Responsibilities
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 Director of Finance (S151 Officer).

Capital:

Actions	Responsibilities
Between projects: £250,000	Assistant Director –Environment and Enterprise, or other identified accountable Assistant Director
Between schemes < £500,000	Cabinet
Between schemes £500,001 and above	Council

Additional savings / increased Income:

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