BUDGET VIREMENT FORM

APPENDIX E

VIREMENT BETWEEN SERVICE HEADS WITHIN A PORTFOLIO

To : Accountancy Services Date : _____

From : Budget Holder Authorisation : _____

In accordance with Financial Regulation 4.3 please action the following budget virement;

NB : All virement amounts need to be rounded to the nearest £100!

Portfolio Title : _____

Financial Year : _____

Virement Requested		General Ledger Code			
From / To	Code Description	Cost Centre	Account Code	Job Code	Amount £

Approved By: _____ Date: _____ Head of Service

Consultation : _____ Date: _____ Exec. Lead Member or Exec.

Checked By : _____ Date: _____ Accountancy Services

_____ Date: _____ Chief Officer (Resources)

Note : Financial Regulation 4.3 allows a Chief Officer to exercise virement,after consultation with the relevant Executive Lead Member, between Service Heads (subject to the total Budget not being exceeded) with the prior approval of the Chief Officer (Resources) required for amounts not exceeding £25,000 and approval of the Executive for amounts exceeding £25,000.