

Scheme of Virement

1. This appendix explains the scheme of virement which will apply to the budget, if it is approved by the Authority.
2. The expenditure headings described at Appendix One shall act as budget ceilings, and provide limits on the amount which can be spent on each heading during 2023/24.
3. The Chief Fire Officer (CFO) is authorised to vire sums within budget ceilings without limit, providing such virement does not give rise to a change in the Authority's policy.
4. The CFO is authorised to vire money between any two budget ceilings, provided such virement does not give rise to a change in the Authority's policy. The maximum amount by which any budget ceiling can be increased or reduced during the course of a year is £500,000. This money can be vired on a one-off or permanent basis.
5. The CFO is responsible, in consultation with the Chair and Vice Chair if necessary, for determining whether a proposed virement would give rise to a change of policy.
6. The Treasurer may vire money between budget ceilings where such movements represent changes in accounting policy, or other changes which do not affect the amounts available for service provision.
7. In respect of reserves:
 - (a) Spending general reserves shall require a decision of the CFA;
 - (b) Authority to use the capital fund and estates strategy reserve flows from the capital programme. The new learning and development site will require a decision of the CFA, at the appropriate time;
 - (c) All other reserves may be committed by the Chief Fire Officer, in accordance with the purpose for which the reserve is held.
8. Changes to the capital programme shall require a decision of the CFA or the Corporate Governance Committee. Nonetheless, the Chief Fire Officer may make changes to proposed expenditure within the overall headings at Appendix Two, after consultation with the Chair and Vice-Chair.