

SCOTTISH POLICE
AUTHORITY

Meeting	Finance Committee Public Session
Date and Time	Monday 18th December 2017
Location	Boardroom, Pacific Quay, Glasgow
Title of Paper	SPA Forensic Services Draft Budget Monitoring and Month End Guidelines
Item Number	5
Presented By	Amy McDonald
Recommendation to Members	For Noting
Appendix Attached	No

PURPOSE

The purpose of this paper is to present the draft Forensic Services Budget Management and Month End Guidelines for Finance Committee Members consideration and feedback.

1. BACKGROUND

1.1 Budget Management principles

The Budget Management and Month End Guidelines provide definitive guidance on the principles of budget management for all staff, particularly budget holders. These guidelines are presented to Members for their review and comments.

Strong financial governance is a requirement for every business area. In creating greater awareness and financial guidance staff with a non-financial background will be informed of the process and procedures they should follow in respect of financial overview and management of expenditure and budget monitoring in their area.

All budget holders have a part to play in the financial management of Forensic Services and hold a cost awareness within the areas they are responsible for.

1.2 Forensic Services Financial Governance

Within Forensic Services financial oversight across individual business units is carried out by the Director of Forensic Services and Heads of Function at monthly Business Performance meetings.

SPA members oversee the overall Forensic Services budget performance through the Forensic Services Committee, Finance Committee and SPA Board.

1.3 Forensic Services Finance Support

Financial support is provided to Forensic Services from Police Scotland and SPA Corporate to allow the budget holder responsibilities to be discharged.

Forensic Services are working closely with Police Scotland on both the short and medium term provision of this service which will enable appropriate budgetary control and monitoring to be carried out across the organisation.

There are identified areas for improvement which will be progressed as part of the Forensic Services business plan which is being developed for the 2018/19 and 2019/20 years.

2. FINANCIAL IMPLICATIONS

2.1 There are no direct financial implications associated with this paper.

3. PERSONNEL IMPLICATIONS

3.1 There are no direct personnel implications associated with this paper.

4. LEGAL IMPLICATIONS

4.1 There are legal implications associated with this paper should appropriate procurement routes continue not be followed.

5. REPUTATIONAL IMPLICATIONS

5.1 There are reputational implications associated with this paper if Forensic Services continue to procure out with prescribed procurement routes.

6. SOCIAL IMPLICATIONS

6.1 There are no direct social implications associated with this paper.

7. COMMUNITY IMPLICATIONS

7.1 There are no direct community implications associated with this paper.

8. EQUALITIES IMPLICATIONS

8.1 There are no direct equalities implications associated with this paper.

9. ENVIRONMENTAL IMPLICATIONS

9.1 There are no direct environmental implications associated with this paper

RECOMMENDATIONS

Members are invited to provide feedback accordingly on the draft Forensic Services Budget Management and Month End Guidelines.

FORENSIC SERVICES

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Budget Management and Month-End Guidelines

Owning Department: Forensic Services

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Version	History of Amendments	Date
1.01	Reviewed by Director of Forensic Services	07/12/2017
1.02	Draft updated for presentation to Finance Committee	18/12/2017
	For awareness of the Forensic Services Committee	15/02/2018

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Appendix A - Glossary

1. Introduction / Purpose

- 1.1. This document provides guidance for staff engaged in budget management activities and provides financial governance advice in this regard. This includes the processes and procedures that budget holders should have in place to manage budgets effectively. In particular, it sets out:
- the processes by which budgets are prepared and approved;
 - the responsibilities of budget holders;
 - an overview of the system of budgetary control; and
 - the financial management information provided to budget holders to assist in the management of budgets for which they have responsibility.
- 1.2. Robust budgetary control helps to ensure that business units make efficient use of resources. Effective planning and financial control will help business units:
- ensure the efficient and effective use of resources in line with the strategic objectives of the organisation;
 - make sound business decisions;
 - demonstrate accountability; and
 - take corrective action where needed.
- 1.3. This document sets out detailed guidance in relation to budget management, with the core principles to note for each financial year summarised in the table on the following page.
- 1.4. This document will form part of the Forensic Services Corporate Governance Framework.
- 1.5. SPA Corporate and PS Finance support the provision of financial information to Forensic Services (FS) managers and budget holders. This level of support is required to enable appropriate budget monitoring by FS managers. Services are not formally documented and agreed however engagement is underway to formalise these services with both short term and medium term initiatives required. This document will be updated when this work is planned and then again once complete. No timelines have currently been established.

CORE BUDGET MANAGEMENT PRINCIPLES

BUDGET AREA	
1	<p><u>STAFF COSTS</u></p> <ul style="list-style-type: none"> The management of staff numbers is the responsibility of the Director of Financial Services. Staff costs of salary, national insurance and allowances are therefore not devolved.
2	<p><u>STAFF OVERTIME</u></p> <ul style="list-style-type: none"> Staff overtime budget is fully devolved. Future reporting of contractual and non-contractual overtime is looked for.
3	<p><u>PROJECTS</u></p> <ul style="list-style-type: none"> All projects will be aligned to the business plan, will have an established budget which will be monitored through the use of appropriate cost centres and / or job codes. Forensics 2026 Strategy project budgets which require Reform funding will be reported to the Forensic Services Committee.
4	<p><u>BUDGET PRINCIPLES</u></p> <ul style="list-style-type: none"> Non-staff expenditure must be kept within permitted budget limits. If there are business circumstances such as increased demand which are likely to/or have led to a budget overspend this expenditure must be brought to the attention of the Senior Management Team and the Director of Forensic Services. It is the responsibility of the business unit to assess, prioritise and plan expenditure requirements and then monitor expenditure against these requirements. Budget holders cannot purchase goods or services out-with these devolved budgeting principles and their allocated budgets.
5	<p><u>VIREMENT</u></p> <ul style="list-style-type: none"> Budget transfers are not permitted unless approved by the Forensic Services Committee.

2. Budgeting Framework

- 2.1 Legislation requires the Scottish Police Authority (SPA) Board to provide details of how it intends to allocate available financial resource prior to the beginning of each financial year. This statutory requirement is set out in the Police and Fire Reform (Scotland) Act 2012. There is a further duty, incumbent upon all public sector organisations, to achieve 'best value' by:
- Making arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost;
 - Having regard to economy, efficiency and effectiveness.
- 2.2 In practice, Forensic Services develops its detailed budget proposals over a number of months and in advance of the start of the financial year. This is a collaborative process involving consultation across Forensic Services lead by the Senior Management Team with an early draft budget being taken to the Forensic Services Committee. The Forensic Services Committee review the revenue and capital budgets and recommend them for further consideration by the SPA Finance Committee who in turn recommend the budget for approval by the SPA Board annually prior to the 31st of March each year.
- 2.3 The overall SPA Budget is outlined in the Scottish budget which is laid in Parliament.
- 2.4 When approved the budget is allocated to nominated budget holders to manage the budget and monitor spend against it. PS Finance provide financial monitoring reports and analysis support to budget holders to assist in the monitoring of budget performance. Variances from approved budgets must be explained and understood in relation to business activity, action should be taken to manage adverse variances appropriately. This process is known as budgetary control.
- 2.5 The overall financial position of Forensic Services is reported to the SPA Board and Forensic Services Committee on a quarterly basis. Police Scotland hold responsibility for making the appropriate financial returns to Scottish Government.
- 2.6 Forensic Services financial delegation is provided directly by the Chief Officer to the Director of Forensic Services. This authority is provided out with the formal SPA Scheme of Delegation and is constituted in a letter from the Chief Officer to the Director of Forensic Services.

3. Budget Responsibilities and Management

- 3.1 The SPA formally provides financial resources to the Director of Forensic Services and this allocation is agreed by the Board on an annual basis. This responsibility is further delegated within Forensic Services to budget holders and this is known as 'devolved budgeting'. However, the Director of Forensic Services remains ultimately responsible for the management of the budget to the SPA Board.
- 3.2 Forensic Services operates a devolved budgetary control system whereby financial resources are allocated to business units and these resources are managed on a day to day basis by appropriate budget holders for that business unit. The approved budgets represent the maximum resource available in the financial year concerned.
- 3.3 The budget holder (Director, Head of Function, Operations Manager) is ultimately responsible for the management and control of that budget. Although some of this responsibility may be further delegated for reasons of operational practicality, ultimate accountability for the management of resources within that budget remains with the nominated budget holder.
- 3.4 Budget holders must ensure that expenditure is controlled and managed within the level of the approved budget allocated to them.
- 3.5 Budget holders will be required to actively monitor performance against profiled budget during the course of the financial year and take appropriate corrective action where this is required.
- 3.6 Budget holders must also ensure that:
- expenditure is committed through a number of routes with the PS procurement team being used for a proportion of expenditure;
 - arrangements are in place to ensure that all expenditure is properly authorised and that the risk of fraud is minimised; and
 - all transactions relating to Forensic Services budgeted expenditure are coded to the Forensic Services cost centres - budget holders are not permitted to charge items to a code for which they have no budget responsibility.
- 3.7 Financial monitoring reports (showing actual spend against budget) will be provided by the Finance Department to budget holders. These formal reports will be provided on a monthly basis and will include a detailed commentary in relation to the budgetary position.
- 3.8 The Finance Department will also provide advice and guidance including the provision of additional financial information as required. The responsibility for budget management remains with the budget holder.

4. Budgeting approach

- 4.1 Forensic Services operates a devolved budgetary control system whereby financial resources are allocated to nominated budget holders across the organisation. The approved budgets represent the maximum financial resource available in the year and accountability for the management and control of that budget lies with the budget holder.
- 4.2 The following sections outline the approach to the budgeting and monitoring of each income and expenditure category.
- 4.3 There can be **no transfers between different budget expenditure lines**.

Employee costs

4.4 *Staff Numbers – Salary Costs*

The Director of Forensic Services will manage the overall resource budget in respect of staff numbers and cost. Resource allocation is considered in relation to levels of demand and crime trends. Consideration to future demand planning is critical to this process given the lead in time to train scientific staff.

Staff costs are therefore **not devolved** given the requirement to monitor and manage overall resource collectively. Resources within each business unit can be utilised as skill sets permit to manage business demand requirements.

The Forensic Services Committee oversee the available capacity and demand requirements of the business.

The level of any vacancy factor saving applied to budgets should be matched to mirror forecast levels based on historic data.

4.5 *Overtime*

Overtime costs are not fully controllable as some business units must provide a 24 hour operational support function. Contractual overtime is monitored together with non-contractual overtime. Finance reports are requested to allow separation of these costs and monitoring of non-contractual overtime in relation to business demand. Responsibility for overtime monitoring has been devolved to budget holders.

4.6 *Other Staff Costs*

Training and travel costs are devolved to budget holders however the Senior Management Team have outlined business requirements which must be followed in respect to travel expenditure. Staff training is considered in relation to operational need and business demands.

Non-Staff Costs

- 4.7 Forensic Services is a national service and must ensure operational Forensic Service support is provided to both Police Scotland and the COPFS across the country. Budgets for each business unit are managed nationally but devolved within each business unit and location.

- 4.8 Budget holders are responsible for those budgets allocated to their cost centre(s). The aim is for budget holders to manage costs which they can control. Over time, the devolved budgeting model will be further refined to ensure greater and more appropriate accountability for budget holders.
- 4.9 Business unit budgets must be planned to assess and prioritised to meet operational requirements for that particular area. Only the budget holding business unit may incur expenditure for budgets they hold. Budget holders are not permitted to purchase goods for other business units for which they are not responsible.
- 4.10 Where there is insufficient budget in place, and it is agreed that spend must be incurred for statutory or other unavoidable reasons, it will be reported accordingly within budget monitoring reports. However, it remains the responsibility of the business unit to take all reasonable steps to minimise the financial implications arising e.g. maintaining an underspend position on another budget line or delaying non critical spend in other areas.
- 4.11 Forensic Services required to ensure adequate budgetary control is in place and to ensure that financial regulations are appropriately applied. Where this is not the case, areas of non-compliance will be reported accordingly to the Forensic Services Committee.
- 4.12 There is no stock management system in place for operational kit expenditure which amounts to approximately £3m annually. Monthly operational kit usage is therefore by way of estimation. Forensic Services will consider the future use of a stock management system for operational kits and options in this regard will be developed in the short term business planning cycle.

Out of Scope

- 4.13 The costs of Corporate Services and Estate costs are paid for in the main by Police Scotland therefore do form part of the base expenditure of the organisation.

Income

- 4.14 Forensic Services generate a small amount of income each year from the sale of limited services. Sales invoices are raised by Police Scotland Finance and recorded in the sales ledger.
- 4.15 Sales income is budgeted for as part of the financial planning process and the business funding requirement reduced by the forecast income target. Once this level of income has been set it will not be amended for increased or decreased levels of income.
- 4.16 Forensics 2026 Strategy clearly states the intention to grow the commercial potential of Forensic Services. This is a future intention however work will be undertaken prior to any wider commercialisation to ensure the appropriate best practice accounting protocols are followed for Sales to Cash and Purchase to Pay functions specifically in relation to sales.

- 4.17 Any future commercialisation of Forensic Services will require prior approval from the SPA Board; the sales principles and supporting governance and procedures. At this time an updated budgeting procedures document will be required to reflect a significantly greater level of commercial activity.

Projects

- 4.18 It is important that the total spend on all approved projects is monitored and controlled. Each approved project will have a specific cost centre and job code created which will be used to monitor all spend including salaries costs. Financial monitoring reports in relation to project spend requiring Reform Funding will be reported to the Forensic Services Committee.
- 4.19 For approved projects, all expenditure, including salary costs, will be appropriately coded to ensure that the full cost of the project is identified. Some employees may work on a various projects as well as 'business as usual' activities. An estimate of the percentage time worked on each project should be made in order that the costs can be appropriately coded.

Reform Funding

- 4.20 Where approval has been given for expenditure against Reform funding, a specific reform cost centre and / or job code will be created. As with projects, all expenditure should be charged against the cost centre/job code to ensure the full cost is recorded and identifiable.
- 4.21 It should be noted that a project might be funded from both core revenue funding and reform funding. The costs should be recorded in the correct cost centre but with the same job code. This will allow Finance to report on the total cost of the project regardless of funding source.

Budget Phasing

- 4.22 Budget phasing is the distribution of the annual budget across the months of the financial year.
- 4.23 The phasing of pay costs should take into account the effective date and expected timings of pay awards and increments.
- 4.24 Non-pay costs should be phased according to the best information available which may include patterns of actual expenditure in previous years.
- 4.25 To minimise budget adjustments, budget phasing will be determined at the beginning of the financial year. Generally, this phasing will not be amended as the year progress. It is therefore important that the phasing is accurately determined at the outset. Failure to phase budgets accurately can create inaccurate year to date variances and prevent meaningful analysis.

Budget Virement

- 4.26 A budget virement is the transfer of budget resource from one expenditure line to another to accommodate a change in circumstance not envisaged in the original budget plan.

- 4.27 Good practice dictates that budgets should not be vired simply to ensure that budget and actual are in line i.e. surpluses or deficits do not mean budget virement is required, they should simply be fully explained in the variance report and therefore it is the intention of Forensic Services not to vire budget between budget categories in year.
- 4.28 There may however be certain exceptions when a virement is suggested, in these circumstances the Forensic Services Committee should be asked to consider any in year budget changes. These may be for:
- The allocation of a non-specific savings target to a specific line once the saving has been identified (e.g. a budget is moved from a generic efficiency savings line to the specific expenditure budget to be reduced);
 - Exceptional circumstances with approval from the relevant Head of Function.

5 Chart of Accounts

5.1 The chart of accounts contains codes used to record and separately identify financial transactions. There are four different elements to the chart of accounts:

- cost centres: a Division, Department or Function e.g. Biology or LSL Biology;
- account code: type of income or expenditure e.g. staff salaries or operational kits;
- job codes: a further way to monitor income and expenditure by source or project. Forensic Services may look to use the following specific types of job code:
 - PJ: to record and monitor approved projects; and
 - C: to record and monitor capital projects.
- activity codes – to provide further analysis of costs. There are various categories of activity which are used for various purposes. This includes by property to monitor the cost per building and interpreters to monitor the cost per language.

5.1 Every transaction requires a cost centre and account code to be recorded in the financial ledger. The use of a job code or activity code will provide further detail on the transaction and is required for specific transactions e.g. the use of the rent account code requires that a building activity code is used.

5.2 Changes or additions to the chart of accounts must be agreed and documented in accordance with the chart of accounts protocol and maintenance process available on the intranet.

5.3 The chart of accounts is updated regularly and can also be accessed on the intranet at:

<https://spi.spnet.local/commonservices/finance/Policies-procedures-guidance-and-forms/Documents/>

6 Period-End Procedures

- 6.1 Supported by SPA Corporate and Police Scotland Finance.
- 6.2 The Police Scotland Finance intranet page notes the appropriate documents in relation to month end and year end procedures which require to be observed within the organisation and budget holders should be aware of.
- 6.3 The typical month-end process will be comprised of the following stages which are further outlined in detail below.
- pre-month end: preparation, analysis and forecast assessment;
 - analysis, accruals and prepayments
 - preparation, review and issue of Forensic Services monitoring reports.
- 6.4 Further details on the procedures carried out by Police Scotland Finance can be found within the Police Scotland Budget Monitoring Procedures document on the Police Scotland intranet site;

<https://spi.spnet.local/commonservices/finance/Policies-procedures-guidance-and-forms/Pages/default.aspx>

7 Monitoring and Controlling Budgets

Introduction

- 7.1 Forensic Services are required to regularly monitor actual activity to planned activity and control their expenditure to ensure that it is in line with the available budget. If required, appropriate corrective action should be taken to resolve significant differences between actual and planned activity.

What is a Variance?

- 7.2 A variance is the difference between actual and budgeted income and expenditure.

Adverse and Favourable Variances

- 7.3 An **adverse** variance is where actual income is less than budget, or actual expenditure is more than budget. This is the same as a deficit where expenditure exceeds the available income.

- 7.4 A **favourable** variance is where actual income is more than budget, or actual expenditure is less than budget. This is the same as a surplus where expenditure is less than the available income.

When should I investigate and resolve a variance?

- 7.5 A variance should be investigated and resolved when it is significant.
- 7.6 Unfortunately significance is not absolute, it does depend upon context. Finance staff and budget holders must consider and agree what is significant in the context of their individual budget and this level should be reviewed regularly.

Types of Variance

- 7.7 There are four common reasons why actual expenditure or income will show a variance against the budget.

1. The cost is more (or less) than budgeted.

Budgets are prepared in advance and can only ever estimate income and expenditure. There are usually two reasons why cost varies from budget.

- a) Price - item costs more or less than expected.
- b) Volume - we buy more or less of items than expected.

2. Planned activity did not occur when expected.

When preparing a budget you have to decide when the activity will take place. If it happens at a different time from planned you will get a temporary variance which will generally resolve itself without action on your part. This type of variance is known as a timing variance.

To reduce the occurrences of timing variances, consideration should be given to how the budget is phased. It is not always possible to predict with certainty the date activities will take place and often these are beyond the control of a budget holder.

For example, a delivery of goods may be delayed due to lack of stock by the

supplier or delays with the recruitment process may delay the appointment of a new staff member.

3. Change in planned activity

The other main cause of variances is that the planned activity changes.

- a) Planned activity does not occur e.g. a new staff member's appointment is put on hold indefinitely.
- b) Unplanned activity occurs, for example a staff member may fall ill for an extended period requiring the recruitment of temporary cover at additional cost.

4. Error/Omission

The wrong combination of codes e.g. the wrong cost centre or account code, a keying error at the payroll or invoice input stage, or failure to make an adjustment in the general ledger could all lead to an unexpected variance.

The Financial Monitoring Report

7.8 The primary purpose when monitoring expenditure against a budget is to ensure that expenditure does not exceed that budget. The first problem is how to spot where expenditure has, or will, exceed the budget. The easiest way for budget holders to spot budget problems is to regularly review the Financial Monitoring Report.

7.9 This report is a summation of all the transaction data in eFinancials and provides an overview of the current financial position of the business unit. It highlights areas of activity with significant variances from budget.

7.10 The Financial Monitoring Report is produced monthly by the Finance Management Accounting Team and distributed to all budget holders according to agreed timetable.

What does the Financial Monitoring Report show?

7.11 This section explains the main terms used in the Financial Monitoring Report. All references to a "column", "row" or "cell" are with regards to the standard budget monitoring report.

	Year to Date			
	Budget	Actual	Variance	Variance previous period
	£000	£000	£000	£000
Expenditure				
<u>Non Pay Costs</u>				
Other Employee Costs	3	1	1	2
Premises Costs	0	0	0	0
Transport Costs	179	184	-5	-4
Supplies and Services	95	61	34	32
ICT	0	0	0	0

7.12 The first four columns detail the budget holders' performance for the year to

date.

“Year to Date – Actual (column 3)

7.13 This report should show expenditure as a positive number and income recorded as a negative number.

“Variance” (column 4)

7.14 This column shows the current performance of the Division or Department. It is calculated as the year to date budget less the year to date income or expenditure. A negative figure indicates an adverse position, and a positive figure shows a favourable position.

	Year to Date				Full Year Forecast			
	Budget	Actual	Variance	Variance previous period	Budget	Forecast	Variance	Variance previous period
	£000	£000	£000	£000	£000	£000	£000	£000
Expenditure								
<u>Non Pay Costs</u>								
Other Employee Costs	3	1	1	2	3	1	2	2
Premises Costs	0	0	0	0	0	0	0	0
Transport Costs	179	184	-5	-4	254	263	-9	-7
Supplies and Services	95	61	34	32	124	95	29	27
ICT	0	0	0	0	0	0	0	0

7.15 Columns 6 to 9 detail the forecast overall financial position to the end of the financial year.

7.16 The full year forecast budget is equal to the full year’s budget of the Division or Department. This is the maximum amount that the budget holder can spend in-year.

How to read the Financial Summary Report.

7.17 The report should be reviewed for reasonableness, and attention should be given to variances identified within the report.

7.18 The issues to be considered are;

- Is the financial position deteriorating or improving?
- Is the variance due to a timing difference?
- Is an overspend on one account matched by an underspend against another?

7.19 All significant variances require investigation and resolution.

7.20 If a budget is overspent and due to a timing difference alone, then no immediate action is likely to be required. All other overspends must be resolved through the identification of mitigating actions to contain overall spend within the total

budget available for the year.

Forensic Services Finance Reports

- 7.21 Reports require to be provided to Forensic Services budget holders by Police Scotland Finance to allow budget monitoring activity to be carried out.

8 Delegated Authority for Financial Matters

- 8.1 Appropriate delegation of authority is fundamental to effective corporate governance. The arrangements by which the organisation is directed and controlled must be clearly set out.
- 8.2 Bodies sponsored by Scottish Government are required to establish documented internal delegated authority arrangements. In general, authority should be delegated to the point where decisions can be taken most efficiently.
- 8.3 Financial authority limits set out the level of authorisation required to commit the organisation to incur cost (regardless of the source of funding). The monetary values in the Scheme of Delegation should be subject to review on a regular basis.
- 8.4 On 22 March 2017, the Financial Regulations were approved by the SPA Board. Section 3.9 of these regulations relates to Devolved Budget Holders and sets out the following:
- Financial responsibility will be devolved to budget holders in order to achieve effective control of financial resources;
 - All budget holders will have authority to incur expenditure included in the approved resource budget for the services for which he or she is responsible up to the level of the allocated budget provision;
 - The Chief Financial Officer is required to keep an up to date list of the financial delegations held within the Organisation. These delegation thresholds must be consistent with the scheme of delegation.
- 8.5 The SPA Scheme of Delegation was approved by the SPA Board on the 15th of December 2016.

Glossary

Accrual	Cost recognised due to receipt of goods/services already having taken place before being matched to a corresponding payment or invoice in a future period
Budget	A financial representation of planned activity for a given period of time.
CC	Cost centre
Forecast	Takes into account actual income or levels of expenditure and projects these forward to the end of the financial year.
FTE	Full Time Equivalents
GL	General Ledger
Overheads	Costs not directly related to activity
Phasing	How the budget has been split across the months of the financial year
Prepayment	Payment made in advance for goods/services due to take place in a future period.
Variance	The difference between actual and budgeted income or expenditure
Virement	To transfer a budget form one cost centre or account to another