

Inverclyde Council  
**Budget**  
2024 - 2026





**INVERCLYDE COUNCIL**  
**BUDGET 2024/26**

**INDEX**

	Page
Introduction	3
Section 1: Revenue Budgets:	
General Fund Summary	7
Chief Executive Services	8-14
Environment & Regeneration	15-25
Education, Communities & Organisational Development	26-36
Health & Social Care Partnership	37-50
Miscellaneous	51
Section 2: Capital Budgets	
General Fund	55-58
Section 3: Reserves	
General Fund	61
Reserves Policy	62-66
Section 4: Common Good Fund	69
Section 5: Financial Regulations	
Extracts from Financial Regulations	
1. General and Interpretation	73-74
3. Revenue Budget	75-76
4. Virement	77
5. Authority to Incur Expenditure	78
9. Salaries, Wages and Establishments	79-80
10. Capital Plan – Preparation and Monitoring	81-82



## **INVERCLYDE COUNCIL**

### **2024/26 BUDGET**

#### **INTRODUCTION**

The following represents the summarised Inverclyde Council Revenue Budgets for financial year 2024/26, Capital Budgets for the General Fund for the financial year 2024/28 as well as the approved use of Reserves for 2024/25 and the Common Good Fund.

#### **FINANCIAL REGULATIONS**

Relevant sections of the Financial Regulations have been included for ease of reference.

#### **EARMARKED RESERVES POLICY**

Policy & Resources Committee approved a policy for creating earmarked reserves in April 2023, this has been included for ease of reference.

#### **DELEGATED AUTHORITY**

Responsibility for budget management is delegated to each Corporate Director with subsequent delegation to their Heads of Service and to their budget managers.

#### **ADVICE/ASSISTANCE**

Please do not hesitate to contact Accountancy Services should you require advice and guidance relating to your budgets. If you have unresolved concerns, please contact Angela Edmiston on (extension 2143) or myself (extension 2223).

Alan Puckrin  
Chief Financial Officer

**INVERCLYDE COUNCIL**

**2024/26 BUDGET**

**CONTACT POINTS ARE:**

**Chief Executive Services**

Chief Executive's Office Legal, Democratic, Digital and Customer Services Finance Services	Alison Bell	Ext 2377
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**Miscellaneous**

	Alison Bell	Ext 2377
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**Environment & Regeneration**

Physical Assets Regeneration, Planning & Public Protection	Julie Ann Wilson	Ext 2636
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**Education, Communities & Organisational  
Development**

Education Culture, Communities and Educational Resources	Iain Cameron	Ext 2832
Organisational Development, Policy & Communications	Alison Bell	Ext 2377

**Health & Social Care Partnership**

Children & Families / Criminal Justice Community Care & Health Planning Health Improvement & Commissioning Mental Health, Alcohol & Drug Recovery & Homelessness	Sam White	Ext 2652
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**Capital Budget – General Queries**

	Gerard Smith	Ext 2254
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**Common Good**

	Kevin Jackson	Ext 2226
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## SECTION 1: REVENUE BUDGETS





**REVENUE BUDGET 2024/26**

Committee: All

Corporate Director: All

Service: All

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Chief Executive Services	11,249,290	11,228,470
Environment & Regeneration Directorate	21,394,450	21,064,830
Education, Communities & Organisational Development Directorate	118,685,140	118,410,500
Health & Social Care Partnership Directorate	73,713,880	73,708,480
<b>Directorate Sub-Total</b>	<b>225,042,760</b>	<b>224,412,280</b>
Miscellaneous	11,648,050	16,110,780
Loan Charges	16,589,740	16,182,990
Savings Approved yet to be Allocated	(100,000)	(100,000)
Workstream Savings Approved	(364,550)	(1,658,050)
Service Concession Flexibility	(1,650,000)	(1,650,000)
<b>Total Expenditure</b>	<b>251,166,000</b>	<b>253,298,000</b>
<b>Financed By:</b>		
General Revenue Grant/ Non Domestic Rates	(208,102,000)	(207,602,000)
General Revenue Grant - Teachers Hold Back	(2,119,000)	(2,119,000)
Council Tax	(38,317,000)	(40,589,000)
Contribution from General Fund Reserve	(2,628,000)	(2,988,000)
<b>Net Expenditure</b>	<b>-</b>	<b>-</b>

**REVENUE BUDGET 2024/26**

Committee: Policy & Resources  
Corporate Director: Chief Executive  
Service: Chief Executive Services  
Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Chief Executive Services	335,870	335,870
Finance Services	5,634,170	5,632,170
Legal, Democratic, Digital and Customer Services	5,279,250	5,260,430
<b>NET EXPENDITURE</b>	<b>11,249,290</b>	<b>11,228,470</b>

**REVENUE BUDGET 2024/26**

Committee: Policy & Resources  
 Corporate Director: Chief Executive  
 Service: Chief Executive Services  
 Division: Chief Executive

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>EMPLOYEE COSTS</b>	<b>308,750</b>	<b>308,750</b>
<b>Non Teachers</b>	<b>327,600</b>	<b>327,600</b>
Salaries	275,380	275,380
Superannuation	17,710	17,710
National Insurance	31,310	31,310
Overtime	300	300
Travel	2,900	2,900
<b>Salaries - Other</b>	<b>(18,850)</b>	<b>(18,850)</b>
Apprenticeship Levy - Non Teachers	1,360	1,360
Salaries - Non Teachers Turnover Savings	(20,210)	(20,210)
<b>PROPERTY COSTS</b>	<b>16,740</b>	<b>16,740</b>
Office Accommodation	16,740	16,740
<b>SUPPLIES &amp; SERVICES</b>	<b>1,600</b>	<b>1,600</b>
Books & Publications	300	300
Catering	700	700
Computer Consumables	400	400
Other Supplies & Services	200	200
<b>ADMINISTRATION COSTS</b>	<b>8,780</b>	<b>8,780</b>
Conferences, Courses & Seminars	3,100	3,100
External Consultancy	2,400	2,400
Insurance	1,160	1,160
Mobile Phones	920	920
Postage	300	300
Printing & Stationery	900	900
<b>NET EXPENDITURE</b>	<b>335,870</b>	<b>335,870</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Chief Executive	335,870	335,870
<b>NET EXPENDITURE</b>	<b>335,870</b>	<b>335,870</b>

## REVENUE BUDGET 2024/26

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Finance Services

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>2,680,500</b>	<b>2,675,500</b>
<b>Non Teachers</b>	<b>2,848,730</b>	<b>2,843,730</b>
Salaries	2,430,180	2,425,930
Superannuation	161,070	160,820
National Insurance	246,890	246,390
Overtime	6,690	6,690
Travel	3,900	3,900
<b>Salaries - Other</b>	<b>(168,230)</b>	<b>(168,230)</b>
Apprenticeship Levy - Non Teachers	12,380	12,380
Salaries - Non Teachers Turnover Savings	(180,610)	(180,610)
<b>PROPERTY COSTS</b>	<b>162,040</b>	<b>162,040</b>
Furniture & Fittings	770	770
Office Accommodation	161,270	161,270
<b>SUPPLIES &amp; SERVICES</b>	<b>209,490</b>	<b>209,490</b>
Books & Publications	1,300	1,300
Computer Software Maintenance	200,070	200,070
Computer Software Upgrades	3,900	3,900
Maintenance of Office Equipment	1,000	1,000
Other Supplies & Services	3,220	3,220
<b>ADMINISTRATION COSTS</b>	<b>446,010</b>	<b>446,010</b>
Agency Fees	24,700	24,700
Conferences, Courses & Seminars	3,570	3,570
Insurance	11,660	11,660
Legal Expenses	6,000	6,000
Legal Expenses: Sheriff Officer	290,040	290,040
Mobile Phones	50	50
Other Administration Costs	7,620	7,620
Postage	61,300	61,300
Printing & Stationery	27,900	27,900
Subscriptions	10,500	10,500
Telephone Line Rental: Costs	1,850	1,850
Telephones	820	820
<b>OTHER EXPENDITURE</b>	<b>25,158,400</b>	<b>25,161,400</b>
Consultants	1,900	1,900
Direct Payments	761,000	761,000
Discretionary Housing Payments	1,438,000	1,438,000
Discretionary Relief	613,100	613,100
Miscellaneous	8,170	8,170
Other Expenditure	62,370	65,370
Renfrewshire Valuation Board	630,160	630,160
Rent Allowances (Private)	21,251,600	21,251,600
Rent Rebates (Council)	392,100	392,100

## REVENUE BUDGET 2024/26

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Finance Services

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>INCOME</b>	<b>(23,022,270)</b>	<b>(23,022,270)</b>
DWP - Housing Benefits Admin	(372,970)	(372,970)
DWP Rent Allowances (Private)	(20,776,000)	(20,776,000)
DWP Rent Rebates (Council)	(381,700)	(381,700)
HB Overpayments - Debtors Invoiced	(110,000)	(110,000)
Insurance Recharge	(78,400)	(78,400)
Legal Fees: Recoveries	(267,650)	(267,650)
Loans Fund Recharge	(45,500)	(45,500)
Other Income	(361,400)	(361,400)
Recharge Common Good/Trust Funds	(5,000)	(5,000)
Scottish Water Agency Fee	(329,650)	(329,650)
Statutory Additions	(294,000)	(294,000)
<b>NET EXPENDITURE</b>	<b>5,634,170</b>	<b>5,632,170</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Service Management	138,720	138,720
Accountancy & Exchequer	1,466,780	1,466,780
Revenues & Benefits:		
Management	90,100	90,100
Council Tax	259,660	259,660
Non-Domestic Rates	619,100	619,100
Benefits	3,059,810	3,057,810
<b>NET EXPENDITURE</b>	<b>5,634,170</b>	<b>5,632,170</b>

## REVENUE BUDGET 2024/26

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>3,714,530</b>	<b>3,707,530</b>
<b>Non Teachers</b>	<b>4,085,430</b>	<b>4,078,430</b>
Salaries	3,471,290	3,465,340
Superannuation	223,640	223,290
National Insurance	352,590	351,890
Overtime	28,410	28,410
Travel	7,700	7,700
Other Employee Costs	1,800	1,800
<b>Salaries - Other</b>	<b>(242,820)</b>	<b>(242,820)</b>
Apprenticeship Levy - Non Teachers	17,240	17,240
Salaries - Non Teachers Turnover Savings	(260,060)	(260,060)
<b>Other Employee Costs</b>	<b>(128,080)</b>	<b>(128,080)</b>
Transfers Out	(128,080)	(128,080)
<b>PROPERTY COSTS</b>	<b>491,600</b>	<b>491,600</b>
Cleaning Materials & Equipment	300	300
Furniture & Fittings	930	930
Office Accommodation	490,370	490,370
<b>SUPPLIES &amp; SERVICES</b>	<b>695,160</b>	<b>695,160</b>
Books & Publications	1,700	1,700
Catering	200	200
Clothing & Uniforms	4,100	4,100
Computer Consumables	600	600
Computer Hardware Maintenance	50,100	50,100
Computer Hardware Upgrades	2,200	2,200
Computer Software Maintenance	621,080	621,080
Computer Software Upgrades	300	300
Hospitality	5,700	5,700
Maintenance of Office Equipment	1,300	1,300
Office Equipment	4,800	4,800
Other Supplies & Services	2,080	2,080
Protective Clothing	600	600
Water Purchase	400	400
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>4,850</b>	<b>4,850</b>
Internal Transport - Fuel	1,320	1,320
Internal Transport - Non-Routine Maintenance	570	570
Internal Transport - Routine Maintenance	2,660	2,660
Other Transport & Plant	300	300
<b>ADMINISTRATION COSTS</b>	<b>775,190</b>	<b>775,190</b>
Allocation from Administration	162,550	162,550
Conferences, Courses & Seminars	5,530	5,530
Elections	14,400	14,400
Franking Machine	27,980	27,980
Hire of Halls & Theatres	300	300
Insurance	24,680	24,680

## REVENUE BUDGET 2024/26

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Legal Expenses	7,000	7,000
Mobile Phone Recharges	58,880	58,880
Mobile Phones	5,080	5,080
Other Administration Costs	2,780	2,780
Postage	12,700	12,700
Printing & Stationery	28,900	28,900
Risk Management	4,900	4,900
Subscriptions	4,400	4,400
Telephone Line Rental: Costs	5,320	5,320
Telephone Line Rental: Non Recharges	43,750	43,750
Telephone Line Rental: Recharges	333,260	333,260
Telephones	680	680
Telephones: Corporate Calls	22,300	22,300
Training	6,500	6,500
Training Courses	3,300	3,300
<b>OTHER EXPENDITURE</b>	<b>775,240</b>	<b>775,240</b>
Community Councils	17,300	17,300
Contribution to COSLA	60,900	60,900
Members' Remuneration	647,140	647,140
Members' Travel & Subsistence	10,300	10,300
Other Expenditure	2,000	2,000
Other Subscriptions	1,800	1,800
Payments to Other Local Authorities	31,800	31,800
Security Services	4,000	4,000
<b>INCOME</b>	<b>(1,177,320)</b>	<b>(1,189,140)</b>
Cab Drivers' Licences	(51,870)	(54,460)
Charge to Licensing	(169,120)	(169,120)
Franking Machine Income	(27,980)	(27,980)
Income	(50,650)	(50,650)
Legal Fees: External	(19,400)	(19,400)
Line Rental Charges	(333,260)	(333,260)
Liquor Licences	(122,100)	(122,100)
Mobile Phone Recharges	(58,880)	(58,880)
Operating Licences	(136,290)	(143,110)
Other Income	(11,550)	(12,130)
Other Licences	(17,110)	(17,970)
Property Enquiries	(8,300)	(8,720)
Recharge Salaries to Social Work	(43,660)	(43,660)
Recharge to Capital	(23,600)	(23,600)
Risk Management Income	(5,000)	(5,000)
Sales, Fees & Charges	(98,550)	(99,100)
<b>NET EXPENDITURE</b>	<b>5,279,250</b>	<b>5,260,430</b>

**REVENUE BUDGET 2024/26**

Committee: Policy &amp; Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Internal Audit	213,760	213,760
Legal & Administration	900,240	900,240
Committee Support	134,690	134,690
Members Support	1,021,530	1,021,530
Licensing	(168,590)	(179,280)
Elections	14,400	14,400
Community Councils	17,300	17,300
ICT	2,359,190	2,359,190
Customer Service Centre	732,330	731,750
Registrars	54,400	46,850
<b>NET EXPENDITURE</b>	<b>5,279,250</b>	<b>5,260,430</b>



**REVENUE BUDGET 2024/26**

Committee: Environment &amp; Regeneration

Corporate Director: Environment &amp; Regeneration

Service: All

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>Director</b>	<b>140,600</b>	<b>140,600</b>
<b>Physical Assets</b>	<b>6,264,470</b>	<b>6,143,360</b>
<b>Regeneration, Planning &amp; Public Protection</b>	<b>14,989,380</b>	<b>14,780,870</b>
<b>NET EXPENDITURE</b>	<b>21,394,450</b>	<b>21,064,830</b>

**REVENUE BUDGET 2024/26**

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Director

Division: Director

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>EMPLOYEE COSTS</b>	<b>132,830</b>	<b>132,830</b>
<b>Non Teachers</b>	<b>141,120</b>	<b>141,120</b>
Salaries	118,350	118,350
Superannuation	7,690	7,690
National Insurance	15,080	15,080
<b>Salaries - Other</b>	<b>(8,290)</b>	<b>(8,290)</b>
Apprenticeship Levy - Non Teachers	590	590
Salaries - Non Teachers Turnover Savings	(8,880)	(8,880)
<b>PROPERTY COSTS</b>	<b>4,550</b>	<b>4,550</b>
Office Accommodation	4,550	4,550
<b>ADMINISTRATION COSTS</b>	<b>2,620</b>	<b>2,620</b>
Insurance	520	520
Other Administration Costs	2,100	2,100
<b>OTHER EXPENDITURE</b>	<b>600</b>	<b>600</b>
Other Expenditure	600	600
<b>NET EXPENDITURE</b>	<b>140,600</b>	<b>140,600</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Director	140,600	140,600
<b>NET EXPENDITURE</b>	<b>140,600</b>	<b>140,600</b>

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>4,933,860</b>	<b>4,933,860</b>
<b>Non Teachers</b>	<b>4,816,790</b>	<b>4,816,790</b>
Salaries	3,903,540	3,903,540
Superannuation	243,840	243,840
National Insurance	410,670	410,670
Overtime	206,840	206,840
Travel	8,700	8,700
Other Employee Costs	43,200	43,200
<b>Salaries - Other</b>	<b>(162,710)</b>	<b>(162,710)</b>
Apprenticeship Levy - Non Teachers	19,480	19,480
Salaries - Non Teachers Turnover Savings	(231,200)	(231,200)
Salaries - Management Allocation	49,010	49,010
<b>Other Employee Costs</b>	<b>279,780</b>	<b>279,780</b>
Students' Costs	700	700
Transfers In	279,080	279,080
<b>PROPERTY COSTS</b>	<b>3,481,490</b>	<b>3,488,310</b>
Central Repairs	83,100	83,100
Cleaning Materials & Equipment	26,600	26,600
Contract Cleaning	227,330	227,330
Contract Janitors	16,410	16,410
Electricity	496,620	496,620
Furniture & Fittings	800	800
Gas	235,780	235,780
General Revenue Works Allocation	133,700	133,700
Health & Safety	24,500	24,500
Ingleston Allocation	21,310	21,310
Office Accommodation	116,670	116,670
Other Property Costs	125,900	125,900
Property Insurance	20,380	20,380
Rates	586,980	586,980
Rates on Empty Properties	1,500	1,500
Refuse Collection	1,570	1,570
Rents	8,000	8,000
Repairs & Maintenance	490,500	490,500
Repairs & Maintenance - Education	230,000	230,000
Repairs & Maintenance - Other	464,200	464,200
Repairs & Maintenance - Stairlighting	10,700	10,700
Security	4,500	4,500
Service Charge	2,900	2,900
Stairlighting Electricity	7,910	7,910
Waste Disposal Charge	58,390	58,390
Water	85,240	92,060
<b>SUPPLIES &amp; SERVICES</b>	<b>3,204,530</b>	<b>2,999,530</b>
Bitumen, Asphalt & Coated Roadstone	912,610	817,610

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Books & Publications	1,500	1,500
Catering	420	420
Clothing & Uniforms	2,600	2,600
Computer Software Maintenance	36,800	36,800
Direct Purchases	164,000	164,000
Emergency/ Miscellaneous Works	24,200	24,200
Flooding & Drainage Maintenance	55,500	55,500
General Equipment	2,000	2,000
Ground and Tree Maintenance	65,200	65,200
Maintenance of Office Equipment	500	500
Materials	1,200	1,200
Office Equipment	3,600	3,600
Other Supplies & Services	28,700	29,000
Payments for Lighting Maintenance	258,100	258,100
Payments to Other Contractors	51,200	51,200
Pothole/Patching	195,900	100,900
Protective Clothing	10,500	10,500
Reinvestment of Surplus	8,900	8,900
Road Markings and Studs	15,300	-
Roads Assessments / Feasibility	9,200	9,200
Small Tools & Implements	10,500	10,500
Stores Material Purchases	3,000	3,000
Street Lighting & Signals Electrical Power	616,700	616,700
Structural Maintenance	9,700	9,700
Sub Contractors	446,900	446,900
Technical Equip Licences / Maintenance	9,000	9,000
Technical Equipment	20,000	20,000
Tools & Equipment	1,400	1,400
Traffic Signs	10,000	10,000
Water Purchase	1,600	1,600
Winter Maintenance	227,800	227,800
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>547,150</b>	<b>547,150</b>
External Hires	5,800	5,800
Hire Charges, Private Contractors	285,600	285,600
Internal Transport - Fuel	90,230	90,230
Internal Transport - Non-Routine Maintenance	31,320	31,320
Internal Transport - Routine Maintenance	134,200	134,200
<b>ADMINISTRATION COSTS</b>	<b>209,350</b>	<b>209,350</b>
Advertising	2,900	2,900
Conferences, Courses & Seminars	2,300	2,300
Insurance	121,870	121,870
Legal Expenses: Sheriff Officer	29,430	29,430
Mobile Phones	2,100	2,100
Other Administration Costs	6,200	6,200

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Postage	2,200	2,200
Printing & Stationery	14,390	14,390
Subscriptions	4,600	4,600
Telephone Line Rental: Costs	11,860	11,860
Training	9,500	9,500
Training Courses	2,000	2,000
<b>OTHER EXPENDITURE</b>	<b>1,561,290</b>	<b>1,561,290</b>
Bank Charges	300	300
Cash Security Charges	3,900	3,900
Commission: Sheriff Officer	1,100	1,100
Medical Fees	400	400
Other Expenditure	16,900	16,900
Passenger Transport Authority - Bus Shelters	46,880	46,880
Passenger Transport Authority - Concessionary Fares	163,770	163,770
Passenger Transport Authority - Passenger Transport	1,259,940	1,259,940
Payments to Other Bodies	1,200	1,200
Procurement - Development Fund	5,300	5,300
Scotland Excel	61,600	61,600
<b>INCOME</b>	<b>(7,613,200)</b>	<b>(7,536,130)</b>
Capital	(2,256,000)	(2,256,000)
Charge for Disposal of Land	(4,100)	(4,100)
Events Income	(6,700)	(6,700)
Income	(274,990)	(277,180)
Income for Maintenance of Speed Cameras	(3,600)	(3,600)
Income from NRSWA	(12,900)	(12,900)
Legal Fees: Recoveries	(29,430)	(29,430)
Non Client Involvement	(26,100)	(26,100)
Other Income	(20,400)	(20,820)
Other Internal Income	(144,600)	(144,600)
Property Leases	(46,700)	(46,700)
Public Building Repairs	(772,410)	(772,410)
Recharge to Capital	(541,360)	(541,360)
Recharge to Internal Clients	(1,553,440)	(1,553,440)
Recharge to Private Tenants	(30,520)	(32,050)
Recharges	(84,800)	(84,800)
Rental Income	(62,100)	(62,100)
Rental to Other Users	(26,400)	(26,400)
Revenue	(404,500)	(309,500)
Sales, Fees & Charges	(373,050)	(386,840)
Staff Costs Recovered - Capital	(324,100)	(324,100)
Transfer to Capital of Property Sale Fees	(12,000)	(12,000)

**REVENUE BUDGET 2024/26**

Committee: Environment &amp; Regeneration

Corporate Director: Environment &amp; Regeneration

Service: Physical Assets

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Work Won in Tender	(603,000)	(603,000)
<b>SAVING YET TO BE ALLOCATED</b>	<b>(60,000)</b>	<b>(60,000)</b>
<b>NET EXPENDITURE</b>	<b>6,264,470</b>	<b>6,143,360</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Roads	3,624,890	3,500,330
Property	2,639,580	2,643,030
<b>NET EXPENDITURE</b>	<b>6,264,470</b>	<b>6,143,360</b>

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Regeneration, Planning & Public Protection

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>11,313,860</b>	<b>11,353,860</b>
<b>Non Teachers</b>	<b>11,257,640</b>	<b>11,257,640</b>
Salaries	9,230,530	9,230,530
Superannuation	589,630	589,630
National Insurance	894,620	894,620
Atypical Allowance Daytime	3,220	3,220
Atypical Allowance Evening	4,120	4,120
Atypical Allowance Weekend	8,960	8,960
Atypical Allowance Night Time	8,030	8,030
Overtime	431,840	431,840
Travel	34,000	34,000
Other Employee Costs	52,690	52,690
<b>Salaries - Other</b>	<b>(452,950)</b>	<b>(452,950)</b>
Apprenticeship Levy - Non Teachers	48,560	48,560
Salaries - Non Teachers Turnover Savings	(452,500)	(452,500)
Salaries - Management Allocation	1,274,620	1,274,620
Salaries - Management Recharge	(1,323,630)	(1,323,630)
<b>Sessional</b>	<b>486,370</b>	<b>486,370</b>
Seasonal Wages	429,760	429,760
Sessional - National Insurance	54,920	54,920
Sessional - Superannuation	1,690	1,690
<b>Other Employee Costs</b>	<b>22,800</b>	<b>62,800</b>
Other Costs	500	500
Other Staff Costs	173,300	213,300
Transfers Out	(151,000)	(151,000)
<b>PROPERTY COSTS</b>	<b>1,035,330</b>	<b>1,038,500</b>
CCTV Maintenance Contract & Expenses	61,200	61,200
Cleaning Materials	2,400	2,400
Contract Cleaning	58,220	58,220
Electricity	210,390	210,390
Furniture & Fittings	900	900
Gas	71,440	71,440
General Revenue Works Allocation	23,000	23,000
Hire of Containers	3,100	3,100
Ingleston Allocation	(21,310)	(21,310)
Office Accommodation	102,900	102,900
Other Property Costs	167,400	167,400
Property Insurance	8,070	8,070
Rates	158,040	158,040
Rates on Empty Properties	28,700	28,700
Rents	1,200	1,200
Repairs & Maintenance	11,700	11,700
Security	34,700	34,700
Skip Hire	73,900	73,900

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Regeneration, Planning & Public Protection

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Waste Disposal Charge	2,160	2,160
Water	37,220	40,390
<b>SUPPLIES &amp; SERVICES</b>	<b>823,350</b>	<b>823,350</b>
Books & Publications	1,800	1,800
Caskets & Urns	3,200	3,200
Clothing & Uniforms	2,160	2,160
Computer Software Maintenance	44,700	44,700
Computer Software Upgrades	2,900	2,900
Direct Purchases	41,600	41,600
Kennelling of Dogs	3,900	3,900
Laundry	100	100
Maintenance of Bins	7,700	7,700
Materials	311,450	311,450
Monitoring - General	5,000	5,000
Office Equipment	3,700	3,700
Other Supplies & Services	7,200	7,200
Photocopier Rental	7,500	7,500
Plastic Sacks	79,400	79,400
Protective Clothing	20,900	20,900
Purchase of Bins	42,700	42,700
Purchase of Food Samples	300	300
Rental of Vending Machine	200	200
Sub Contractors	135,600	135,600
Supply & Maintenance of Bins	4,900	4,900
Technical Equipment	32,000	32,000
Tools & Equipment	44,340	44,340
Traffic Management	20,100	20,100
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>2,066,130</b>	<b>2,062,580</b>
External Hires	26,100	26,100
Fixed Plant Maintenance	3,000	3,000
Fuel	561,610	558,400
Hire Charges, Private Contractors	12,000	12,000
Hire of Vehicles	24,940	24,940
Internal Transport - Fuel	370,600	370,600
Internal Transport - Non-Routine Maintenance	213,430	213,430
Internal Transport - Routine Maintenance	588,230	588,230
Licences	27,900	27,900
Other Transport & Plant	7,800	7,800
Purchase & Maintenance of Plant	5,600	5,600
Purchase of Light Plant	8,100	8,100
Tyres	78,100	78,100
Vehicle Charge	1,000	660
Vehicle Insurance	137,720	137,720



## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Regeneration, Planning & Public Protection

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>ADMINISTRATION COSTS</b>	<b>268,210</b>	<b>268,210</b>
Administration Sundries	5,600	5,600
Agency Fees	19,600	19,600
Book of Remembrance	4,000	4,000
Conferences, Courses & Seminars	6,600	6,600
Insurance	107,550	107,550
Local Plan Preparation	7,900	7,900
Mobile Phones	6,800	6,800
Other Administration Costs	20,400	20,400
Postage	2,800	2,800
Printing & Stationery	17,600	17,600
Publicity	7,710	7,710
Subscriptions	2,600	2,600
Telephone Line Rental: Costs	24,250	24,250
Telephone Line Rental: Recharges	1,700	1,700
Telephones	100	100
Training	13,400	13,400
Training Courses	800	800
Waste Management Licence Fee	18,800	18,800
<b>OTHER EXPENDITURE</b>	<b>6,907,200</b>	<b>6,807,200</b>
Composting	119,100	119,100
Contingency	90,000	90,000
Dilapidation surveys	2,800	2,800
Environmental Protection Act	1,000	1,000
Fly Tipping Contingency Fund	12,100	12,100
Food Waste Disposal	56,620	56,620
Miscellaneous	6,200	6,200
New Deal	16,400	16,400
Non Contract Waste Disposal	68,000	68,000
Other Expenditure	518,400	518,400
Other Hospitality	100	100
Other Subscriptions	16,400	16,400
Payments to Invergreen	463,300	463,300
Payments to Other Bodies	288,500	288,500
Regeneration Fund - Payment to Other Bodies	1,589,310	1,489,310
Residual Waste Contract	3,585,170	3,585,170
SME Employment Development	13,200	13,200
SME Revenue Grant Fund	21,700	21,700
SME Revenue Loan Fund	13,500	13,500
Tourism	25,400	25,400
<b>INCOME</b>	<b>(7,424,700)</b>	<b>(7,572,830)</b>
Glass Disposal Income	(19,430)	(20,400)
Book of Remembrance Income	(29,740)	(31,230)
Bulk Uplifts	(31,840)	(33,430)

## REVENUE BUDGET 2024/26

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Regeneration, Planning & Public Protection

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Cinema Rental	(45,000)	(45,000)
Cremations	(792,720)	(832,360)
Deed Plan Fees	(12,800)	(12,800)
Events Income	(27,300)	(27,300)
External Labour Charge Recoveries	(10,330)	(11,260)
External Material Charge Recoveries	(17,680)	(17,680)
Fees & Charges	(444,000)	(444,000)
Foundations for Headstones	(25,620)	(26,900)
Garden Waste Income	(428,400)	(451,920)
Grant Income	(55,000)	(55,000)
Grant Income - CCTV Contribution from Police	(30,000)	(30,000)
Grounds Maintenance Recharge to Education	(132,630)	(132,630)
Grounds Maintenance Recharge to Other Services	(175,000)	(175,000)
Grounds Maintenance Recharge to Roads	(28,140)	(28,140)
Interment Income	(250,350)	(262,870)
Other Income	(33,730)	(34,920)
Petroleum	(900)	(900)
Recharge Common Good/Trust Funds	(2,200)	(2,200)
Recharge to Capital	(120,000)	(120,000)
Recharge to Internal Clients	(26,990)	(28,340)
Recharges	(55,950)	(57,920)
Recharges - Drivers	(545,820)	(545,820)
Recharges - Fuel	(561,610)	(561,610)
Recharges - Non-Routine Maintenance	(276,350)	(276,350)
Recharges - Routine Maintenance	(838,930)	(838,930)
Recoveries	(66,630)	(68,230)
Rental Income	(732,500)	(732,500)
Rodent Officer Fees	(6,920)	(7,270)
Sale of Lairs	(127,800)	(134,190)
Sales - Bins & Sacks	(25,050)	(26,300)
Sales, Fees & Charges	(572,510)	(588,220)
Search Fees	(26,840)	(28,180)
Skip - Collection, Rental & Disposal	(7,800)	(7,800)
Trade Waste	(932,410)	(958,060)
Void Rents	98,700	98,700
Wasp Infestation Fees	(6,480)	(6,800)
<b>NET EXPENDITURE</b>	<b>14,989,380</b>	<b>14,780,870</b>

**REVENUE BUDGET 2024/26**

Committee: Environment &amp; Regeneration

Corporate Director: Environment &amp; Regeneration

Service: Regeneration, Planning &amp; Public Protection

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Economic Development	2,900,920	2,840,920
Commercial, Industrial & Miscellaneous Properties	(532,920)	(541,900)
Planning	523,620	521,210
Public Protection	2,826,370	2,825,620
Grounds & Waste	9,271,390	9,135,020
<b>NET EXPENDITURE</b>	<b>14,989,380</b>	<b>14,780,870</b>

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: All

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>Corporate Director</b>	<b>155,130</b>	<b>155,130</b>
<b>Education</b>	<b>92,422,360</b>	<b>92,201,130</b>
<b>Culture, Communities &amp; Educational Resources</b>	<b>23,806,590</b>	<b>23,754,350</b>
<b>Organisational Development, Policy &amp; Communications</b>	<b>2,301,060</b>	<b>2,299,890</b>
<b>NET EXPENDITURE</b>	<b>118,685,140</b>	<b>118,410,500</b>

**REVENUE BUDGET 2024/26**

Committee: Education &amp; Communities

Corporate Director: Education, Communities &amp; Organisational Development

Service: Education

Division: Corporate Director

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>EMPLOYEE COSTS</b>	<b>146,930</b>	<b>146,930</b>
<b>Non Teachers</b>	<b>156,050</b>	<b>156,050</b>
Salaries	130,090	130,090
Superannuation	8,460	8,460
National Insurance	16,700	16,700
Travel	300	300
Other Employee Costs	500	500
<b>Salaries - Other</b>	<b>(9,120)</b>	<b>(9,120)</b>
Apprenticeship Levy - Non Teachers	650	650
Salaries - Non Teachers Turnover Savings	(9,770)	(9,770)
<b>PROPERTY COSTS</b>	<b>7,630</b>	<b>7,630</b>
Office Accommodation	7,630	7,630
<b>ADMINISTRATION COSTS</b>	<b>570</b>	<b>570</b>
Insurance	570	570
<b>NET EXPENDITURE</b>	<b>155,130</b>	<b>155,130</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Corporate Director	155,130	155,130
<b>NET EXPENDITURE</b>	<b>155,130</b>	<b>155,130</b>

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>69,595,560</b>	<b>69,595,560</b>
<b>Teachers</b>	<b>49,454,020</b>	<b>49,454,020</b>
Teachers - Salaries	37,426,350	37,426,350
Teachers - Superannuation	8,013,470	8,013,470
Teachers - National Insurance	3,875,130	3,875,130
Teachers - Travel	56,000	56,000
Teachers - DRT	677,070	677,070
Teachers - Probationer - Funding (Emp)	(594,000)	(594,000)
<b>Non Teachers</b>	<b>20,706,520</b>	<b>20,706,520</b>
Salaries	18,079,080	18,079,080
Superannuation	1,159,050	1,159,050
National Insurance	1,355,690	1,355,690
Travel	6,440	6,440
Other Employee Costs	106,260	106,260
<b>Salaries - Other</b>	<b>(735,870)</b>	<b>(735,870)</b>
Apprenticeship Levy - Teachers	173,880	173,880
Apprenticeship Levy - Non Teachers	91,570	91,570
Salaries - Teachers Turnover Savings	(341,940)	(341,940)
Salaries - Non Teachers Turnover Savings	(651,800)	(651,800)
Salaries - Management Allocation	(7,580)	(7,580)
<b>Sessional</b>	<b>93,100</b>	<b>93,100</b>
Sessional - Basic	90,300	90,300
Sessional - Superannuation	2,800	2,800
<b>Other Employee Costs</b>	<b>77,790</b>	<b>77,790</b>
Other Costs	77,790	77,790
<b>PROPERTY COSTS</b>	<b>10,554,620</b>	<b>10,578,980</b>
Cleaning Materials & Equipment	48,300	48,300
Contract Cleaning	1,247,040	1,247,040
Contract Janitors	1,089,420	1,089,420
Electricity	1,693,220	1,693,220
Gas	1,260,810	1,260,810
Grounds Maintenance	130,230	130,230
Health & Safety	3,600	3,600
Heating Oil	27,700	27,700
Hire of Containers	84,270	84,270
Janitor Supplies Delegated	12,300	12,300
Janitor Supplies Non-Delegated	129,000	129,000
Other Property Costs	53,420	53,420
Property Insurance	109,710	109,710
Rates	4,008,870	4,008,870
Refuse Collection	350,690	350,690
Repairs & Maintenance	1,100	1,100
Water	304,940	329,300

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>SUPPLIES &amp; SERVICES</b>	<b>6,693,550</b>	<b>6,693,550</b>
Catering	151,790	151,790
Catering Statutory	4,412,990	4,412,990
Domestic & Cleaning	12,600	12,600
Education Supplies	399,950	399,950
GLOW / SSDN Supplies	113,720	113,720
Kitchen Equipment	51,100	51,100
Machine Rentals	3,200	3,200
Materials	31,920	31,920
Other Supplies & Services	900	900
Protective Clothing	13,480	13,480
Provisions	1,199,500	1,199,500
Provisions - Non EU	106,800	106,800
School Milk	106,800	106,800
Technical Equipment, Small Tools, Crockery, etc.	51,100	51,100
Text Books & Library Books	21,700	21,700
Tools & Equipment	16,000	16,000
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>1,454,540</b>	<b>1,454,540</b>
External Hires	9,000	9,000
External Transport	53,100	53,100
Internal Transport - Drivers	150,760	150,760
Internal Transport - Fuel	16,900	16,900
Internal Transport - Non-Routine Maintenance	4,770	4,770
Internal Transport - Routine Maintenance	14,810	14,810
Other Transport & Plant	1,800	1,800
Pupil Transport - SPT Contract	1,203,400	1,203,400
<b>ADMINISTRATION COSTS</b>	<b>542,880</b>	<b>542,880</b>
Insurance	248,390	248,390
Mobile Phones	1,100	1,100
Other Administration Costs	1,700	1,700
Postage	1,600	1,600
Printing & Stationery	64,410	64,410
Telephone Line Rental: Costs	188,680	188,680
Telephones	31,200	31,200
Training	5,800	5,800
<b>OTHER EXPENDITURE</b>	<b>14,978,160</b>	<b>14,796,160</b>
Clothing Grants	481,880	339,880
Early Years Partner Providers	1,312,520	1,272,520
Education Gateway Payment	16,000	16,000
HQ Purchase of School Licences	49,500	49,500
Miscellaneous Grants	50,000	50,000
Nutrition in Schools	16,600	16,600
Other Expenditure	212,090	212,090
Parent Councils	11,000	11,000

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Parental Involvement	6,800	6,800
PE Facilities / Transport	8,690	8,690
Registration Fees	2,800	2,800
SEEMIS Group Admin Charge	78,600	78,600
SEMP - Unitary Charge	12,230,580	12,230,580
SG Gaelic Grant Expenditure	3,000	3,000
Skills Development	19,800	19,800
SQA	382,900	382,900
Staff Development Training	90,500	90,500
Workforce Development	4,900	4,900
<b>INCOME</b>	<b>(11,396,950)</b>	<b>(11,460,540)</b>
Cleaning - Service Level Agreement	(1,705,880)	(1,705,880)
Fixed Catering Bid	(3,125,600)	(3,125,600)
Grant Income	(2,774,290)	(2,774,290)
Income	(111,800)	(111,800)
Janitorial Recharge to Services	(1,178,480)	(1,178,480)
Other Income	(24,120)	(24,120)
Parental Contributions	(279,080)	(295,750)
Recharges - Kitchen Equipment Purchases	(20,700)	(20,700)
Recharges - Kitchen Equipment Repairs	(30,400)	(30,400)
Recharges - Milk	(106,800)	(106,800)
Recharges - Social Work	(10,120)	(10,120)
School Meals Income	(638,510)	(685,430)
School Milk Subsidy	(14,000)	(14,000)
SG Grant - Gaelic	(68,000)	(68,000)
Special Catering	(28,400)	(28,400)
Variable Catering Bid	(1,280,770)	(1,280,770)
<b>NET EXPENDITURE</b>	<b>92,422,360</b>	<b>92,201,130</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Early Years	15,002,290	14,946,810
Education Other	13,386,990	13,386,990
Facilities Management	111,910	111,910
Schools	63,921,170	63,755,420
<b>NET EXPENDITURE</b>	<b>92,422,360</b>	<b>92,201,130</b>



## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>17,402,310</b>	<b>17,402,310</b>
<b>Teachers</b>	<b>6,819,910</b>	<b>6,819,910</b>
Teachers - Salaries	4,490,740	4,490,740
Teachers - Superannuation	1,027,390	1,027,390
Teachers - National Insurance	499,700	499,700
Teachers - Other Employee Costs	200	200
Teachers - Travel	9,200	9,200
Teachers - DRT	46,800	46,800
Teachers - Music - Salaries	604,150	604,150
Teachers - Music - Superannuation	34,610	34,610
Teachers - Music - National Insurance	57,210	57,210
Teachers - Music - Other Employee Costs	49,810	49,810
Teachers - Music - Travel	100	100
<b>Non Teachers</b>	<b>11,156,660</b>	<b>11,156,660</b>
Salaries	9,812,060	9,812,060
Superannuation	613,200	613,200
National Insurance	693,470	693,470
Atypical Allowance Daytime	1,700	1,700
Atypical Allowance Evening	3,100	3,100
Travel	23,180	23,180
Other Employee Costs	9,950	9,950
<b>Salaries - Other</b>	<b>(682,090)</b>	<b>(682,090)</b>
Apprenticeship Levy - Teachers	24,740	24,740
Apprenticeship Levy - Non Teachers	49,830	49,830
Salaries - Teachers Turnover Savings	(49,240)	(49,240)
Salaries - Non Teachers Turnover Savings	(707,420)	(707,420)
<b>Sessional</b>	<b>75,300</b>	<b>75,300</b>
Seasonal Wages	29,200	29,200
Sessional - Basic	46,100	46,100
<b>Other Employee Costs</b>	<b>32,530</b>	<b>32,530</b>
Coaching Fees	12,000	12,000
Other Costs	2,070	2,070
Other Staff Costs	15,360	15,360
Overtime	1,000	1,000
Travel & Subsistence	2,100	2,100
<b>PROPERTY COSTS</b>	<b>2,642,230</b>	<b>2,643,850</b>
Contract Cleaning	126,290	126,290
Contract Janitors	72,650	72,650
Electricity	649,280	649,280
Furniture & Fittings	300	300
Gas	1,066,170	1,066,170
Grounds Maintenance	175,000	175,000
Health & Safety	1,000	1,000
Office Accommodation	336,750	336,750

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Other Property Costs	5,800	5,800
Property Insurance	34,420	34,420
Rates	115,260	115,260
Refuse Collection	7,370	7,370
Rents	26,400	26,400
Repairs & Maintenance	2,800	2,800
Waste Disposal Charge	2,390	2,390
Water	20,350	21,970
<b>SUPPLIES &amp; SERVICES</b>	<b>782,830</b>	<b>782,830</b>
Books & Publications	38,600	38,600
Catering	3,500	3,500
CDs & Cassettes	17,600	17,600
Education Supplies	101,750	101,750
Electronic Resources	5,500	5,500
Goods for Resale	8,100	8,100
Inverclyde Leisure Hall Management Fee	341,000	341,000
Library Management System	18,000	18,000
Office Equipment	2,200	2,200
Office Equipment, Materials & Instruments	3,400	3,400
Other Supplies & Services	62,900	62,900
School Milk	3,600	3,600
Special Projects	12,500	12,500
Sport & Leisure Management Fee	164,080	164,080
Water Purchase	100	100
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>885,420</b>	<b>885,420</b>
External Hires	3,900	3,900
External Transport	476,500	476,500
Internal Transport - Drivers	308,210	308,210
Internal Transport - Fuel	38,040	38,040
Internal Transport - Non-Routine Maintenance	10,020	10,020
Internal Transport - Routine Maintenance	48,750	48,750
<b>ADMINISTRATION COSTS</b>	<b>203,040</b>	<b>203,040</b>
Conferences, Courses & Seminars	6,300	6,300
EMA Administration Grant Expenditure	25,000	25,000
Insurance	82,820	82,820
Membership Fees / Subs	13,900	13,900
Mobile Phones	8,040	8,040
Other Administration Costs	100	100
Postage	7,500	7,500
Printing & Stationery	13,700	13,700
Subscriptions	100	100
Telephone Line Rental: Costs	43,620	43,620
Training Courses	1,960	1,960

## REVENUE BUDGET 2024/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>OTHER EXPENDITURE</b>	<b>3,413,100</b>	<b>3,388,100</b>
Arts Development	180,000	180,000
ASN Placements	370,800	370,800
ASN Support	71,530	71,530
Clothing Grants	635,220	635,220
Copyrights / Performing Rights	900	900
Domestic Incident Alarms	400	400
EMA Payments	560,000	560,000
Exhibitions / Concerts	6,400	6,400
Free Swimming Initiative	155,000	155,000
Health & Safety at Work	200	200
Miscellaneous	65,720	65,720
Other Expenditure	237,770	237,770
Other Hospitality	2,300	2,300
Other Subscriptions	32,600	32,600
Payment to Birkmyre Trust	12,000	12,000
Payments to Health Boards	282,180	282,180
Payments to Other Bodies	135,100	135,100
Payments to Voluntary Organisations	357,280	357,280
PE Facilities / Transport	1,300	1,300
People's Network	2,600	2,600
Sexual Abuse Line	18,000	18,000
SQA	4,800	4,800
Voluntary Organisation Projects	281,000	256,000
<b>INCOME</b>	<b>(1,522,340)</b>	<b>(1,551,200)</b>
Audio Visual Subs / Charges	(6,110)	(6,370)
Grant Income	(25,000)	(25,000)
Income	(400)	(420)
Income from Other Local Authorities	(334,000)	(350,670)
Other Income	(571,530)	(571,560)
Overdues / Damages	(1,860)	(1,980)
Parental Contributions	(17,030)	(17,680)
Photocopying Charges	(1,520)	(1,600)
Property Rent	(19,300)	(19,300)
Sale of Withdrawn Books	(120)	(150)
Sales, Fees & Charges	(5,100)	(5,410)
School Lets	(213,820)	(224,510)
SG Grant - Gaelic	(4,000)	(4,000)
Sports Scotland Grant	(322,550)	(322,550)
<b>NET EXPENDITURE</b>	<b>23,806,590</b>	<b>23,754,350</b>

**REVENUE BUDGET 2024/26**

Committee: Education &amp; Communities

Corporate Director: Education, Communities &amp; Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
ASN	13,311,280	13,294,260
Communities	6,674,000	6,638,790
Culture	2,952,060	2,952,050
Culture, Communities & Educational Resources Other	869,250	869,250
<b>NET EXPENDITURE</b>	<b>23,806,590</b>	<b>23,754,350</b>

## REVENUE BUDGET 2024/26

Committee: Policy & Resources

Corporate Director: Education, Communities & Organisational Development

Service: Organisational Development, Policy & Communications

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>1,933,830</b>	<b>1,933,830</b>
<b>Non Teachers</b>	<b>2,052,130</b>	<b>2,052,130</b>
Salaries	1,748,700	1,748,700
Superannuation	118,160	118,160
National Insurance	181,170	181,170
Overtime	2,000	2,000
Travel	2,100	2,100
<b>Salaries - Other</b>	<b>(119,300)</b>	<b>(119,300)</b>
Apprenticeship Levy - Non Teachers	9,040	9,040
Salaries - Non Teachers Turnover Savings	(128,340)	(128,340)
<b>Other Employee Costs</b>	<b>1,000</b>	<b>1,000</b>
Interview Expenses	1,000	1,000
<b>PROPERTY COSTS</b>	<b>73,020</b>	<b>73,020</b>
Office Accommodation	73,020	73,020
<b>SUPPLIES &amp; SERVICES</b>	<b>9,800</b>	<b>9,800</b>
Books & Publications	200	200
Computer Consumables	100	100
Computer Software Maintenance	5,200	5,200
Flexi Machine	3,600	3,600
Office Equipment	200	200
Other Supplies & Services	500	500
<b>ADMINISTRATION COSTS</b>	<b>101,520</b>	<b>101,520</b>
Advertising	50,200	50,200
Conferences, Courses & Seminars	1,100	1,100
Insurance	6,960	6,960
Legal Expenses	1,300	1,300
Mobile Phones	1,060	1,060
Other Administration Costs	11,100	11,100
Postage	400	400
Printing & Stationery	14,100	14,100
Publicity	300	300
Training	15,000	15,000
<b>OTHER EXPENDITURE</b>	<b>286,510</b>	<b>286,510</b>
CG Funded - Christmas	10,500	10,500
CG Funded - Comet Festival	13,300	13,300
CG Funded - Highland Games	29,400	29,400
Commission: Sheriff Officer	500	500
Consultants	147,300	147,300
Corporate Development & Continuous Improvement	17,100	17,100
Miscellaneous	2,000	2,000
Other Expenditure	7,500	7,500
Tourism	8,000	8,000
Workforce Development	50,910	50,910

**REVENUE BUDGET 2024/26**

Committee: Policy &amp; Resources

Corporate Director: Education, Communities &amp; Organisational Development

Service: Organisational Development, Policy &amp; Communications

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>INCOME</b>	<b>(103,620)</b>	<b>(104,790)</b>
Other Income	(23,420)	(24,590)
Payroll Income	(16,000)	(16,000)
Recharge Common Good/Trust Funds	(53,200)	(53,200)
SLA: Inverclyde Leisure	(11,000)	(11,000)
<b>NET EXPENDITURE</b>	<b>2,301,060</b>	<b>2,299,890</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Organisational Development & H.R.	1,775,380	1,774,210
Corporate Communications	319,750	319,750
Corporate Policy	205,930	205,930
<b>NET EXPENDITURE</b>	<b>2,301,060</b>	<b>2,299,890</b>

**REVENUE BUDGET 2024/26**

Committee: Health &amp; Social Care

Corporate Director: Health &amp; Social Care Partnership

Service: Health &amp; Social Care

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Corporate Director	(192,080)	(2,323,150)
Social Care Finance	654,580	666,780
Children & Families/ Criminal Justice	13,535,540	13,597,350
Community Care & Health	50,603,180	52,907,770
Planning, Health Improvement & Commissioning	4,832,390	4,389,020
Mental Health, Alcohol & Drug Recovery & Homelessness	4,280,270	4,470,710
<b>NET EXPENDITURE</b>	<b>73,713,880</b>	<b>73,708,480</b>

## REVENUE BUDGET 2024/26

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Corporate Director

Division: Corporate Director

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>160,200</b>	<b>353,350</b>
<b>Non Teachers</b>	<b>174,780</b>	<b>368,220</b>
Salaries	127,420	319,920
Superannuation	26,250	26,770
National Insurance	19,100	19,480
Travel	2,010	2,050
<b>Salaries - Other</b>	<b>(14,580)</b>	<b>(14,870)</b>
Apprenticeship Levy - Non Teachers	770	790
Salaries - Non Teachers Turnover Savings	(15,350)	(15,660)
<b>PROPERTY COSTS</b>	<b>137,000</b>	<b>175,000</b>
Gas	137,000	175,000
<b>ADMINISTRATION COSTS</b>	<b>41,000</b>	<b>41,000</b>
Legal Expenses	41,000	41,000
<b>OTHER EXPENDITURE</b>	<b>1,098,610</b>	<b>1,975,310</b>
Audit Fees	28,000	28,000
Contingency	663,230	90,330
Other Expenditure	(416,320)	287,280
Payments to Health Boards	78,400	78,400
Payments to Other Bodies	11,300	11,300
Personal Care Adult	734,000	1,480,000
<b>INCOME</b>	<b>(685,070)</b>	<b>(851,070)</b>
Charges to Health Board	(486,000)	(486,000)
Integrated Joint Board	(199,070)	(199,070)
R.T. (Resource Transfer) Income	-	(166,000)
<b>SAVING YET TO BE ALLOCATED</b>	<b>(943,820)</b>	<b>(4,016,740)</b>
<b>NET EXPENDITURE</b>	<b>(192,080)</b>	<b>(2,323,150)</b>

OBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
Corporate Director	(192,080)	(2,323,150)
<b>NET EXPENDITURE</b>	<b>(192,080)</b>	<b>(2,323,150)</b>



**REVENUE BUDGET 2024/26**

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Corporate Director

Division: Social Care Finance

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>EMPLOYEE COSTS</b>	<b>612,580</b>	<b>624,780</b>
<b>Non Teachers</b>	<b>666,050</b>	<b>679,320</b>
Salaries	526,250	536,740
Superannuation	88,170	89,920
National Insurance	51,630	52,660
<b>Salaries - Other</b>	<b>(53,470)</b>	<b>(54,540)</b>
Apprenticeship Levy - Non Teachers	2,630	2,680
Salaries - Non Teachers Turnover Savings	(56,100)	(57,220)
<b>OTHER EXPENDITURE</b>	<b>42,000</b>	<b>42,000</b>
Payments to Health Boards	42,000	42,000
<b>NET EXPENDITURE</b>	<b>654,580</b>	<b>666,780</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Social Care Finance	654,580	666,780
<b>NET EXPENDITURE</b>	<b>654,580</b>	<b>666,780</b>

**REVENUE BUDGET 2024/26**

Committee: Health & Social Care  
 Corporate Director: Health & Social Care Partnership  
 Service: Children & Families/ Criminal Justice  
 Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>9,157,360</b>	<b>9,225,430</b>
<b>Non Teachers</b>	<b>9,763,610</b>	<b>9,841,970</b>
Salaries	7,626,520	7,669,780
Superannuation	1,246,330	1,266,390
National Insurance	736,290	748,350
Overtime	66,010	67,490
Travel	88,460	89,960
<b>Salaries - Other</b>	<b>(711,840)</b>	<b>(723,620)</b>
Apprenticeship Levy - Non Teachers	36,160	36,740
Salaries - Non Teachers Turnover Savings	(748,000)	(760,360)
<b>Sessional</b>	<b>100,230</b>	<b>101,640</b>
Sessional - Basic	65,530	66,820
Sessional - National Insurance	5,880	6,000
Sessional - Overtime	28,600	28,600
Sessional - Superannuation	220	220
<b>Other Employee Costs</b>	<b>5,360</b>	<b>5,440</b>
Other Costs	1,130	1,130
Other Training Costs	4,230	4,310
<b>PROPERTY COSTS</b>	<b>204,270</b>	<b>204,270</b>
Contract Cleaning	3,890	3,890
Electricity	25,000	25,000
Furniture & Fittings	14,450	14,450
Gas	15,190	15,190
Other Property Costs	20,080	20,080
Rates	48,760	48,760
Refuse Collection	5,530	5,530
Rents	63,000	63,000
Water	8,370	8,370
<b>SUPPLIES &amp; SERVICES</b>	<b>224,360</b>	<b>224,360</b>
Books & Publications	1,800	1,800
Client General Requisites	35,580	35,580
Client Treatment Courses	35,600	35,600
Clients Clothing	18,500	18,500
Clients Holiday & Outings	24,380	24,380
Equipment Rental	5,780	5,780
Office Equipment	5,500	5,500
Other Supplies & Services	8,970	8,970
Provisions	80,000	80,000
Tools & Equipment	8,250	8,250
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>20,150</b>	<b>20,150</b>
Internal Transport - Fuel	7,020	7,020
Internal Transport - Hires	700	700
Internal Transport - Non-Routine Maintenance	2,040	2,040
Internal Transport - Routine Maintenance	10,390	10,390

## REVENUE BUDGET 2024/26

Committee: Health & Social Care  
 Corporate Director: Health & Social Care Partnership  
 Service: Children & Families/ Criminal Justice  
 Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>ADMINISTRATION COSTS</b>	<b>277,780</b>	<b>277,780</b>
Advertising	3,600	3,600
Allocation from Administration	142,840	142,840
Conferences, Courses & Seminars	2,000	2,000
Legal Expenses	104,300	104,300
Membership Fees / Subs	2,300	2,300
Mobile Phones	1,310	1,310
Postage	1,400	1,400
Printing & Stationery	5,210	5,210
Telephone Line Rental: Costs	3,200	3,200
Telephones	620	620
Training	11,000	11,000
<b>OTHER EXPENDITURE</b>	<b>6,379,100</b>	<b>6,372,840</b>
Additional Support Adult	25,000	25,000
Adoption Allowances	226,150	226,150
Carers Service Plan	84,350	84,350
Children's Act - Section 22	50,000	50,000
Children's Act - Section 29	43,400	43,400
Children's Act - Section 30	7,500	7,500
Children's Panel Expenses	600	600
Children's Residential Accommodation	2,810,070	2,810,070
Direct Payments	60,400	60,400
Fostering - Fee Based	537,950	537,950
Grants to Voluntary Organisations	10,730	10,730
Kinship	878,770	878,770
Other Expenditure	14,810	14,810
Payments to Foster Parents - Discretionary	1,900	1,900
Payments to Foster Parents - Standard	296,600	296,600
Payments to Health Boards	176,640	176,640
Payments to Other Bodies	731,460	731,460
Payments to Voluntary Organisations	240,900	240,900
Respite	147,370	141,110
Scotland Act - Section 29	9,400	9,400
Section 12 Grants	15,700	15,700
Support for Young People Leaving Care	9,400	9,400
<b>INCOME</b>	<b>(2,727,480)</b>	<b>(2,727,480)</b>
Charges to Health Board	(137,300)	(137,300)
Grant Income	(1,767,110)	(1,767,110)
Integrated Joint Board	(657,120)	(657,120)
Other Income	(165,950)	(165,950)
<b>NET EXPENDITURE</b>	<b>13,535,540</b>	<b>13,597,350</b>

**REVENUE BUDGET 2024/26**

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Children & Families/ Criminal Justice

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Children & Families	13,516,590	13,578,400
Criminal Justice	18,950	18,950
<b>NET EXPENDITURE</b>	<b>13,535,540</b>	<b>13,597,350</b>

## REVENUE BUDGET 2024/26

Committee: Health & Social Care  
 Corporate Director: Health & Social Care Partnership  
 Service: Community Care & Health  
 Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>21,512,120</b>	<b>21,746,970</b>
<b>Non Teachers</b>	<b>22,393,110</b>	<b>22,646,700</b>
Salaries	18,132,700	18,301,350
Superannuation	2,747,670	2,802,450
National Insurance	1,214,740	1,238,940
Overtime	57,160	58,300
Travel	208,130	212,300
Other Employee Costs	32,710	33,360
<b>Salaries - Other</b>	<b>(1,080,960)</b>	<b>(1,102,540)</b>
Apprenticeship Levy - Non Teachers	84,270	85,950
Salaries - Non Teachers Turnover Savings	(1,165,230)	(1,188,490)
<b>Sessional</b>	<b>130,830</b>	<b>133,450</b>
Sessional - Basic	130,830	133,450
<b>Other Employee Costs</b>	<b>69,140</b>	<b>69,360</b>
Other Costs	69,140	69,360
<b>PROPERTY COSTS</b>	<b>245,010</b>	<b>245,010</b>
Cleaning General	1,700	1,700
Cleaning Materials	6,000	6,000
Contract Cleaning	43,110	43,110
Electricity	58,600	58,600
Furniture & Fittings	1,460	1,460
Gas	30,740	30,740
Other Property Costs	26,600	26,600
Rates	36,100	36,100
Rents	31,500	31,500
Water	9,200	9,200
<b>SUPPLIES &amp; SERVICES</b>	<b>627,330</b>	<b>627,330</b>
Aids & Adaptations	398,000	398,000
Catering Statutory	3,410	3,410
Client General Requisites	23,120	23,120
Clothing & Uniforms	29,500	29,500
Equipment Rental	8,950	8,950
Office Equipment	1,300	1,300
Other Supplies & Services	8,100	8,100
Provisions	23,950	23,950
Tools & Equipment	131,000	131,000
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>281,230</b>	<b>281,230</b>
External Hires	33,700	33,700
External Transport	16,500	16,500
Internal Transport - Drivers	86,850	86,850
Internal Transport - Fuel	45,090	45,090
Internal Transport - Non-Routine Maintenance	14,200	14,200
Internal Transport - Routine Maintenance	39,890	39,890
Other Transport & Plant	45,000	45,000

## REVENUE BUDGET 2024/26

Committee: Health & Social Care  
 Corporate Director: Health & Social Care Partnership  
 Service: Community Care & Health  
 Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>ADMINISTRATION COSTS</b>	<b>89,130</b>	<b>89,130</b>
Insurance	40	40
Legal Expenses	15,900	15,900
Other Administration Costs	400	400
Postage	7,620	7,620
Printing & Stationery	7,300	7,300
Promotions & Publicity	1,000	1,000
Telephone Line Rental: Costs	11,370	11,370
Telephones	1,800	1,800
Training	3,700	3,700
Training Courses	40,000	40,000
<b>OTHER EXPENDITURE</b>	<b>43,321,440</b>	<b>45,463,180</b>
Additional Support Adult	2,996,600	3,174,490
Additional Support Older People	152,910	161,990
Community Based Home Care	28,530	28,530
Contingency	260,610	260,610
Day Services Adult	82,680	87,580
Day Services Mental Health	49,520	52,460
Day Services Older People	652,450	691,190
Direct Payments Adult	297,280	314,920
Direct Payments Older People	446,670	473,180
Direct Payments Personal Care	476,120	504,380
External Home Helps	4,857,280	5,145,630
Free Personal Care - Nursing Homes	2,349,750	2,489,250
Grants	338,440	338,440
Grants to Voluntary Organisations	10,630	10,630
Homecare Adult	430,320	455,860
Homecare Older People	5,920	6,270
Housing Support Adult	3,431,350	3,635,050
Housing Support Older People	340,090	360,280
Other Expenditure	387,600	187,600
Payments to External Providers	16,500	16,500
Payments to Health Boards	499,700	499,700
Payments to Other Bodies	956,040	973,360
Payments to Support Providers	51,010	54,040
Personal Care Adult	4,500,480	4,767,650
Personal Care Older People	253,390	268,430
Residential Adult	1,260,090	1,334,900
Residential Nursing	17,178,230	18,099,040
Residential Older People	138,730	146,960
Respite	871,520	923,260
Section 12 Grants	1,000	1,000

**REVENUE BUDGET 2024/26**

Committee: Health & Social Care  
 Corporate Director: Health & Social Care Partnership  
 Service: Community Care & Health  
 Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>INCOME</b>	<b>(15,473,080)</b>	<b>(15,545,080)</b>
Blue Badge Fees	(30,600)	(30,600)
Charges to Health Board	(865,910)	(865,910)
Income from Other Local Authorities	(148,410)	(148,410)
Integrated Joint Board	(4,585,880)	(4,585,880)
Other Income	(229,000)	(229,000)
R.T. (Resource Transfer) Income	(9,182,370)	(9,182,370)
Sales, Fees & Charges	(430,910)	(502,910)
<b>NET EXPENDITURE</b>	<b>50,603,180</b>	<b>52,907,770</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Older People	33,902,610	35,572,360
Assessment & Care Management	2,749,390	2,730,520
People with Learning Disabilities	10,803,320	11,480,020
Physical & Sensory Disabilities	3,147,860	3,124,870
<b>NET EXPENDITURE</b>	<b>50,603,180</b>	<b>52,907,770</b>

## REVENUE BUDGET 2024/26

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>3,857,070</b>	<b>3,403,910</b>
<b>Non Teachers</b>	<b>4,163,840</b>	<b>3,716,800</b>
Salaries	3,289,180	2,824,720
Superannuation	590,650	602,420
National Insurance	271,960	277,370
Overtime	2,700	2,750
Travel	9,350	9,540
<b>Salaries - Other</b>	<b>(308,270)</b>	<b>(314,410)</b>
Apprenticeship Levy - Non Teachers	15,100	15,390
Salaries - Non Teachers Turnover Savings	(323,370)	(329,800)
<b>Other Employee Costs</b>	<b>1,500</b>	<b>1,520</b>
Other Costs	1,500	1,520
<b>PROPERTY COSTS</b>	<b>257,240</b>	<b>257,240</b>
Cleaning Materials & Equipment	1,700	1,700
Furniture & Fittings	100	100
Office Accommodation	243,540	243,540
Other Property Costs	11,900	11,900
<b>SUPPLIES &amp; SERVICES</b>	<b>220,340</b>	<b>220,340</b>
Books & Publications	3,600	3,600
Computer Consumables	1,000	1,000
Computer Software Maintenance	206,500	206,500
Equipment Rental	6,840	6,840
Office Equipment	1,900	1,900
Other Supplies & Services	500	500
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>4,180</b>	<b>4,180</b>
External Hires	3,900	3,900
Internal Transport - Fuel	280	280
<b>ADMINISTRATION COSTS</b>	<b>274,940</b>	<b>274,940</b>
Advertising	700	700
Conferences, Courses & Seminars	3,000	3,000
Insurance	145,080	145,080
Membership Fees / Subs	1,500	1,500
Mobile Phones	18,340	18,340
Other Administration Costs	1,900	1,900
Postage	11,300	11,300
Printing & Stationery	4,900	4,900
Telephone Line Rental: Costs	41,850	41,850
Telephones	2,500	2,500
Training Courses	43,870	43,870
<b>OTHER EXPENDITURE</b>	<b>543,490</b>	<b>553,280</b>
Food Banks	12,000	12,000
Other Expenditure	27,200	27,200
Payments to Health Boards	102,600	102,600
Payments to Other Bodies	125,310	125,310



**REVENUE BUDGET 2024/26**

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Payments to Other Local Authorities	164,930	174,720
Payments to Voluntary Organisations	84,550	84,550
Registration Fees	19,900	19,900
Starter Packs	7,000	7,000
<b>INCOME</b>	<b>(324,870)</b>	<b>(324,870)</b>
Charges to Health Board	(115,700)	(115,700)
Integrated Joint Board	(40,000)	(40,000)
Management Costs Recharge - Criminal Justice	(136,000)	(136,000)
R.T. (Resource Transfer) Income	(14,170)	(14,170)
Recharges	(4,000)	(4,000)
Sales, Fees & Charges	(15,000)	(15,000)
<b>NET EXPENDITURE</b>	<b>4,832,390</b>	<b>4,389,020</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Business Support	2,688,890	2,589,770
Quality & Development	1,250,210	1,270,290
Health Inequalities	893,290	528,960
<b>NET EXPENDITURE</b>	<b>4,832,390</b>	<b>4,389,020</b>

## REVENUE BUDGET 2024/26

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

SUBJECTIVE SUMMARY	Budget 2024/25	Budget 2025/26
<b>EMPLOYEE COSTS</b>	<b>4,005,100</b>	<b>4,011,810</b>
<b>Non Teachers</b>	<b>4,320,170</b>	<b>4,333,180</b>
Salaries	3,320,150	3,313,230
Superannuation	587,170	598,860
National Insurance	354,050	361,120
Overtime	6,830	6,970
Travel	51,970	53,000
<b>Salaries - Other</b>	<b>(336,980)</b>	<b>(343,700)</b>
Apprenticeship Levy - Non Teachers	15,700	16,010
Salaries - Non Teachers Turnover Savings	(352,680)	(359,710)
<b>Sessional</b>	<b>10,590</b>	<b>10,800</b>
Sessional - Basic	10,590	10,800
<b>Other Employee Costs</b>	<b>11,320</b>	<b>11,530</b>
Other Costs	11,320	11,530
<b>PROPERTY COSTS</b>	<b>310,630</b>	<b>310,630</b>
Cleaning General	12,700	12,700
Cleaning Materials & Equipment	900	900
Council Tax	17,700	17,700
Electricity	21,590	21,590
Furniture & Fittings	32,300	32,300
Gas	15,940	15,940
Other Property Costs	2,800	2,800
Rates	53,200	53,200
Refuse Collection	3,300	3,300
Rents	102,400	102,400
Repairs & Maintenance	41,500	41,500
Water	6,300	6,300
<b>SUPPLIES &amp; SERVICES</b>	<b>72,360</b>	<b>72,360</b>
Client Treatment Courses	16,200	16,200
Computer Software Upgrades	30,000	30,000
Equipment Rental	10,290	10,290
Other Supplies & Services	9,370	9,370
Provisions	6,300	6,300
Tools & Equipment	200	200
<b>TRANSPORT &amp; PLANT COSTS</b>	<b>6,630</b>	<b>6,630</b>
External Hires	1,600	1,600
Hire of Vehicles	3,000	3,000
Internal Transport - Fuel	130	130
Other Transport Costs	1,900	1,900
<b>ADMINISTRATION COSTS</b>	<b>92,140</b>	<b>92,140</b>
Legal Expenses	55,000	55,000
Legal Fees	22,400	22,400
Other Administration Costs	300	300
Postage	1,600	1,600

**REVENUE BUDGET 2024/26**

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Printing & Stationery	3,900	3,900
Telephone Line Rental: Costs	400	400
Telephones	200	200
Training Courses	8,340	8,340
<b>OTHER EXPENDITURE</b>	<b>4,256,100</b>	<b>4,439,830</b>
Additional Support Adult	204,120	216,990
Additional Support Core Hours	12,720	12,720
Additional Support Older People	12,370	13,100
Detox	31,630	31,630
Direct Payments Adult	44,030	46,640
Direct Payments Older People	48,240	51,100
General Bad Debt Provision	72,800	72,800
Grants	214,870	214,870
Homeless Accommodation	6,770	6,770
Housing Support Adult	1,528,650	1,634,660
Housing Support Older People	151,910	166,200
Other Expenditure	103,370	103,370
Payments to Health Boards	86,910	86,910
Payments to Other Bodies	644,350	644,350
Payments to Other Local Authorities	7,940	8,410
Payments to Support Providers	521,220	531,620
Personal Care Adult	14,740	15,620
Personal Care Older People	12,470	13,210
Residential Adult	405,800	429,890
Residential Older People	131,190	138,970
<b>INCOME</b>	<b>(4,462,690)</b>	<b>(4,462,690)</b>
Charges to Health Board	(430,390)	(430,390)
Homeless Rents	(480,300)	(480,300)
Integrated Joint Board	(812,930)	(812,930)
R.T. (Resource Transfer) Income	(2,802,570)	(2,802,570)
Sales, Fees & Charges	(2,000)	(2,000)
Void Rents	65,500	65,500
<b>NET EXPENDITURE</b>	<b>4,280,270</b>	<b>4,470,710</b>

**REVENUE BUDGET 2024/26**

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Mental Health	1,912,880	2,007,050
Alcohol and Drug Recovery Service	1,164,030	1,223,460
Homelessness	1,203,360	1,240,200
<b>NET EXPENDITURE</b>	<b>4,280,270</b>	<b>4,470,710</b>

**REVENUE BUDGET 2024/26**

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Miscellaneous

Division: Miscellaneous

<b>SUBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
<b>OTHER EXPENDITURE</b>	<b>12,734,550</b>	<b>17,197,280</b>
Added Years - Monthly	1,243,000	1,243,000
Added Years Lump Sum - Teachers	252,200	252,200
Added Years Monthly - Teachers	348,200	348,200
Audit Fees	330,760	330,760
Inflation Contingency	9,452,990	13,915,720
Modernisation Other Expenditure	437,000	437,000
Pension Increases	470,400	470,400
Pension Increases - Teachers	200,000	200,000
<b>INCOME</b>	<b>(1,086,500)</b>	<b>(1,086,500)</b>
Internal Resources Interest	(649,500)	(649,500)
Other Internal Income	(437,000)	(437,000)
<b>NET EXPENDITURE</b>	<b>11,648,050</b>	<b>16,110,780</b>

<b>OBJECTIVE SUMMARY</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26</b>
Miscellaneous	11,648,050	16,110,780
<b>NET EXPENDITURE</b>	<b>11,648,050</b>	<b>16,110,780</b>



**SECTION 2: CAPITAL BUDGETS**





**General Fund Capital Programme - 2024/28**

**Available Resources**

	<b>2024/25 £000</b>	<b>2025/26 £000</b>	<b>2026/27 £000</b>	<b>2027/28 £000</b>	<b>Total £000</b>
Government Capital Support	5,834	5,750	5,750	5,750	23,084
Capital Receipts	315	315	315	315	1,260
Capital Grants	1,409	-	-	-	1,409
Prudential Funded Projects	4,357	8,593	2,714	2,464	18,128
Balance B/F From 23/24	13,547	-	-	-	13,547
Capital Funded from Current Revenue	6,169	3,544	2,564	2,433	14,710
<b>Available Resources</b>	<b>31,631</b>	<b>18,202</b>	<b>11,343</b>	<b>10,962</b>	<b>72,138</b>
<b>Total Expenditure</b>	<b>18,558</b>	<b>29,603</b>	<b>13,986</b>	<b>13,244</b>	<b>75,391</b>
<b>(Shortfall)/Under Utilisation of Resources</b>					<b>(3,253)</b>
<b>Approved 5% Overcommitment (Estimate)</b>					<b>(3,607)</b>
<b>(Shortfall)/Available Head Room</b>					<b>354</b>

**Notes:**

**Funding Deficit**

Overprovision within the Capital Programme of 5% against available resources has been approved to allow for increased resources or slippage. The £3.607m overcommitment highlighted here is based on current resources over the 4 year period, going forward this may reduce as the overall funding reduces.

**Government Capital Support**

2024/25 grant confirmed per December 2023 settlement, future years grants are estimates at this stage based on recent funding allocations and future forecasts.

**MBWG Recommendation**

MBWG has recommended removal of the the £20k set aside in March 2020 for a Dog Park following advice from Officers that the allocated budget is insufficient.

**General Fund Capital Programme - 2024/28**

**Project Detail**

	<b>2024/25 £000</b>	<b>2025/26 £000</b>	<b>2026/27 £000</b>	<b>2027/28 £000</b>	<b>Total £000</b>
<b><u>Policy &amp; Resources</u></b>					
<u>Finance</u>					
Annual Allocation (ICT)	576	585	534	534	2,229
Medium Term Capital Support	300	1,090	361	-	1,751
<b><u>Policy &amp; Resources Total</u></b>	<b>876</b>	<b>1,675</b>	<b>895</b>	<b>534</b>	<b>3,980</b>
<b><u>Environment &amp; Regeneration</u></b>					
<u>Regeneration</u>					
Port Glasgow Town Centre Regeneration	98	400	-	-	498
T&VC - West Blackhall Street	937	500	-	-	1,437
T&VC - Other	316	500	-	-	816
T&VC - Complete on site	34	-	-	-	34
Comet Replacement	20	500	-	-	520
Place Based Funding	400	-	-	-	400
Scheme of Assistance	840	856	806	806	3,308
Clune Park Regeneration	-	250	250	250	750
<u>Environmental</u>					
Cemetery Development	-	92	-	-	92
Cremator Replacement	300	24	-	-	324
Zero Waste Fund	45	45	45	45	180
Vehicles Replacement Programme	1,129	1,529	1,529	1,279	5,466
Play Area Strategy	208	50	-	-	258
Nature Restoration Fund	74	-	-	-	74
Park, Cemeteries & Open Spaces AMP	200	200	200	200	800
Former St Ninians School Site	160	-	-	-	160
<b><u>Roads &amp; Environmental Total</u></b>	<b>4,761</b>	<b>4,946</b>	<b>2,830</b>	<b>2,580</b>	<b>15,117</b>

**General Fund Capital Programme - 2024/28**

**Project Detail**

	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<u>Property</u>					
General Provision	600	3,578	2,400	2,400	8,978
Additional Covid pressure allowance - General	-	43	-	-	43
Feasibility Studies	16	50	-	-	66
Greenock Municipal Buildings - Window Replacement	-	8	-	-	8
Greenock Municipal Buildings - Air Handling	-	50	-	-	50
Waterfront Leisure Centre Lifecycle Works	300	123	-	-	423
Various Garages/Stores Replacement	9	100	-	-	109
Sea Walls/Retaining Walls	15	15	-	-	30
Coastal Change Adaptions	100	102	-	-	202
Watt Institute - Risk/DDA Works	160	56	-	-	216
New Ways of Working	10	41	-	-	51
Depot Demolitions - Balance	16	40	-	-	56
Kirn Drive Civic Amenity Site	-	234	-	-	234
Whinhill Golf Club - External Fabric Works	100	5	-	-	105
Greenock Town Hall Roofing, Ventilation & Windows	1,500	570	-	-	2,070
Net Zero	500	2,625	-	-	3,125
Vehicle Replacement Programme - Ultra Low Emission Vehicles	192	149	-	-	341
Minor Works	30	-	-	-	30
Statutory Duty Works	100	-	-	-	100
Capital Works on Former Tied Houses	-	200	-	-	200
Complete on Site Allocation	53	300	-	-	353
<u>Roads</u>					
Cycling, Walking & Safer Streets	345	-	-	-	345
Flooding Strategy - Future Schemes	100	250	-	-	350
Kirn Drive Passing Places	-	157	-	-	157
Inverkip - City Deal Council Contribution	-	300	-	-	300
Dunrod Road	500	1,000	-	-	1,500
Carriageways	1,605	1,911	2,860	2,860	9,236
Footways	170	300	-	-	470
Structures	175	275	-	-	450
Lighting	225	375	-	-	600
Other Assets	200	175	-	-	375
Staff Costs	330	330	-	-	660
<b><u>Property Services Total</u></b>	<b>7,351</b>	<b>13,362</b>	<b>5,260</b>	<b>5,260</b>	<b>31,233</b>
<b>Environment &amp; Regeneration Total</b>	<b>12,112</b>	<b>18,308</b>	<b>8,090</b>	<b>7,840</b>	<b>46,350</b>

**General Fund Capital Programme - 2024/28**

**Project Detail**

	<b>2024/25 £000</b>	<b>2025/26 £000</b>	<b>2026/27 £000</b>	<b>2027/28 £000</b>	<b>Total £000</b>
<b><u>Education, Communities &amp; Organisational Development</u></b>					
<u>Inclusive Education, Culture &amp; Communities</u>					
Leisure Pitches AMP - Lifecycle Fund	33	300	251	120	704
PG New Community Hub (King George VI Building)	430	57	-	-	487
Parklea Branching Out	50	200	-	-	250
<b><u>Inclusive Education, Culture &amp; Communities Total</u></b>	<b>513</b>	<b>557</b>	<b>251</b>	<b>120</b>	<b>1,441</b>
<u>Education (SEMP)</u>					
Lifecycle Fund	1,607	2,925	4,750	4,750	14,032
CO2 Monitors in Schools	-	34	-	-	34
Free School Meals Grant	-	202	-	-	202
Complete on site	-	297	-	-	297
<b><u>Education Total</u></b>	<b>1,607</b>	<b>3,458</b>	<b>4,750</b>	<b>4,750</b>	<b>14,565</b>
<b><u>Education, Communities &amp; Organisational Development Total</u></b>	<b>2,120</b>	<b>4,015</b>	<b>5,001</b>	<b>4,870</b>	<b>16,006</b>
<b><u>Health &amp; Social Care Partnership</u></b>					
New Learning Disability Facility	3,450	5,405	-	-	8,855
Swift Upgrade	-	200	-	-	200
<b><u>Health &amp; Social Care Partnership Total</u></b>	<b>3,450</b>	<b>5,605</b>	<b>-</b>	<b>-</b>	<b>9,055</b>
<b><u>Total Expenditure</u></b>	<b>18,558</b>	<b>29,603</b>	<b>13,986</b>	<b>13,244</b>	<b>75,391</b>

## SECTION 3: RESERVES



**INVERCLYDE COUNCIL**  
**GENERAL FUND RESERVES**

	<b><u>£000's</u></b>
Usable Balance 31/3/23	7,700
<u>Available Funding:</u>	
Service Concession	14,748
Write Back Earmarked Reserves Approved November 2023	400
Write Back Earmarked Reserves Approved February 2024	256
IRI 2023/26	3,500
Use of Earmarked Reserve 2022/23	452
Actuarial Pension Review	9,000
Additional IRI 2023/27	3,500
Loans Charges Review	3,750
Reduced use of reserves 2024/26	12
Projected Surplus/(Deficit) 2023/24 - period 11 P&R	(601)
<u>Use of Balances:</u>	
Support to 2023/26 Budgets	(4,000)
Net Zero Action Plan	(3,300)
Anti Poverty Initiatives	(800)
Employability Smoothing Reserve	(400)
Digital Modernisation	(1,000)
Inflation Smoothing Reserve	(3,000)
2023/26 Capital Programme Funding	(4,000)
Clune Park Regeneration	(500)
Voluntary Severance Reserve	(1,700)
Additional IRI to Loans Charges	(3000)
Increased support to the Revenue Budget	(6000)
Increased support to the 2024/28 Capital Programme	(4400)
Allocation to VER Reserve for future releases	(1200)
Allocation for elections 2024/27	(300)
Allocation towards Historic Child Abuse settlements	(500)
Allocation to sinking fund related to Asset Review	(3750)
Anti-Poverty Deffer saving to 2028/29	(500)
Employ defer saving 28/29	(300)
Community Grants	(75)
<b>Projected Reserve Balance, 31/3/24</b>	<b>3,992</b>

## Reserves Policy

### **1.0 Introduction**

- 1.1** It is requirement as good financial practice that the Council has a documented and approved Financial Reserve Policy.
- 1.2** CIPFA Bulletin 13 published in March 2023 provides advice in respect of Local Authority Reserves and Balances.
- 1.3** The following Policy reflects the key messages from the CIPFA Bulletin and outlines the practical application within Inverclyde Council.

### **2.0 CIPFA Bulletin 13 – Main Messages**

- 2.1** In Scotland there are explicit statutory powers under Schedule 3 of the Local Government (Scotland) Act 1975 permitting Local Authorities to establish a Renewal and Repair Fund, an Insurance Fund and Capital Fund alongside a requirement to maintain a General Fund Reserve.
- 2.2** Within the General Fund Reserve, Scottish Local Authorities are allowed to earmark specific parts for specific purposes.
- 2.3** It is the duty of the Chief Financial Officer to report on the robustness of estimates and adequacy of reserves as part of his statutory duty. This requirement also needs to take account of the requirements of CIPFA's Prudential Code in respect of affordability when making recommendations about the Council's future Capital Programme.
- 2.4** The CIPFA Bulletin makes it clear it is not the responsibility of External Auditors to prescribe the optimum or minimum level of reserves for individual authorities or authorities in general. It is the responsibility of the Chief Financial Officer to advise the Local Authority about the level of reserves they should hold and ensure clear protocols are in place for the establishment and use of reserves.
- 2.5** It is the Chief Financial Officer's responsibility to assess the appropriate level of reserves and ensure the reserves are not only adequate but necessary. In order to assess the adequacy of reserves, the Chief Financial Officer will consider strategic, operational, and financial risks facing the Authority when setting the budget.
- 2.6** Whilst not prescribing a generally acceptable minimal level of reserves the CIPFA Bulletin makes it clear that reserves should not be held without a clear purpose. This purpose however does include "a contingency to cushion the impact of unexpected events or emergencies".
- 2.7** Over and above the resource backed reserves outlined in paragraph 2.1 there are other reserves which are not resource backed which appear in the annual accounts.
- 2.8** In the case of Earmarked Reserves then there should be a clear protocol setting out the purpose of the reserve, how and when the reserve can be used and a process for review of the reserve to ensure continuing relevance and adequacy. The protocol for Inverclyde Council is shown in Annex 1.
- 2.9** The CIPFA Bulletin concludes that "it is not normally prudent for reserves to be deployed to Finance recurrent expenditure" and "where such action is taken it should be made explicit and an explanation given as to how such expenditure will be funded in the medium to long term"



### **3.0 Types of Reserves Operated by Inverclyde Council**

#### **3.1 General Fund Reserve**

The General Fund Reserve can be held for four main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid temporary borrowing.
- A contingency to cushion the impact of unexpected events or emergencies.
- Earmarked reserves to meet known or predicted requirements.
- Reserves covered by Statute

The Local Authority General Fund Reserve is split into a non Earmarked portion and Earmarked Reserves. The former is often referred to as the “Free Reserve” and it is held for unforeseen emergencies and contingencies. Council policy is that Free Reserves should not be lower than 2% of annual turnover where turnover is defined as General Revenue Grant Income and Council Tax Budgeted Income. Earmarked Reserves are sums of money retained for specific purposes.

Paragraphs 3.2-3.4 provide further information on the 3 specific Reserves permitted by statute.

#### **3.2 Repairs and Renewals Fund**

The Repairs and Renewals Fund contains funds which have been set aside for specific maintenance purposes sometimes arising from a commuted sum given to the Council as part of an asset transfer deal. Such cases include the Council taking on the maintenance of Greenock Cut, the Railway Bridge at Inverkip, the maintenance of some landscaping areas adjacent to the A8 in Port Glasgow Town Centre, investment in all-weather pitches and the former Housing Repairs and Renewals Fund which has been set aside to meet unavoidable contamination costs on former HRA sites.

#### **3.3 Capital Fund**

A Capital Fund receives income arising from the sale of Capital assets and can be used to incur Capital expenditure or assist meeting the principal repayments of loans charges.

#### **3.4 Insurance Fund**

The Council maintains an Insurance Fund as income and expenditure in relation to Insurance claims does not fall evenly on an annual basis. Given the long term nature of some Insurance claims then it is important that the Council has an appropriate balance to meet these claims some of which could relate to events which happened decades ago. The Council receives advice on the appropriate level of Insurance Fund via a triennial actuarial valuation.

#### **3.5 Integrated Joint Board**

Following the Public Bodies (Joint Working) Act 2014 the Council no longer accounts for Social Work reserves and these no longer appear in the Council’s Annual Accounts. Decisions in respect of the use of these reserves will be taken by the Integration Joint Board.

### **4.0 Governance of Reserves**

**4.1** It is important that there is clarity on the rules and responsibilities in respect of governance of the Council’s Funds and Reserves. Taking each in turn then the governance arrangements are:-

- a) General Fund Reserve -
  - i. Level of Free Reserves agreed as part of the Reserve Policy and reviewed no less frequently than 3 yearly by the Policy & Resources Committee.
  - ii. Projected Balance of Free Reserves reported to each cycle of the Policy & Resources Committee.
  - iii. Reported six monthly to the full Council as part of the review of the Finance Strategy.
  - iv. Decisions on the use of Free Reserves will be undertaken during the annual Revenue Budget setting process.
  
- b) Earmarked Reserves –
  - i. Creation of Earmarked Reserves approved as part of the annual Revenue Budget setting process. Outwith the Budget process the creation of an Earmarked Reserve requires the approval of the relevant Service Committee and the Policy & Resources Committee.
  - ii. Update in respect of Earmarked Reserves given to each Service Committee.
  - iii. Update in respect of Earmarked Reserves reported each reporting cycle to the Corporate Management Team.
  - iv. Management of Earmarked Reserves covered by a Guidance Note (See Annex 1)
  
- c) Repairs and Renewal Fund –
  - i. New liabilities to the Repairs and Renewal Fund require Policy & Resources approval.
  - ii. Budgets can be allocated to Services from the Fund as part of the budget process and monitored via the normal budget monitoring process.
  - iii. Update in respect of the Repairs and Renewal Fund provided as part of the six monthly review of the Finance Strategy.
  
- d) Capital Fund –
  - i. All receipts from sales of assets are paid into the Capital Fund unless otherwise approved by the Policy & Resources Committee.
  - ii. Decisions to utilise the Capital Fund approved by the Policy and Resources Committee.
  - iii. Capital Fund update reported as part of the Finance Strategy on a six monthly basis.
  
- e) Insurance Fund –
  - i. Insurance Fund Balance reviewed and reported as part of the Annual Accounts.
  - ii. Annual report in respect of the Insurance Fund reported to the Policy & Resources Committee.
  - iii. Outcome of the triennial actuarial review is reported to the Policy & Resources Committee.
  - iv. An Insurance Fund update reported as part of the Finance Strategy on a six monthly basis.

## **5.0 Reporting & Review**

- 5.1** The Reserve Policy requires to be reviewed and approved no less frequently than three yearly and by the Policy & Resources Committee.

**5.2** In the event that the Council's Non-earmarked General Fund Reserve fall below the 2% level, then the Chief Financial Officer should report no later than the next meeting of the Policy & Resources Committee explaining the reasons for this shortfall and the options available to rectify the situation.

Alan Puckrin  
Chief Financial Officer  
April 2023

## **Earmarked Reserves Protocol**

### 1/ Earmarked Reserve (EMR) establishment

- a) The usual vehicle for taking decisions around EMRs is the Budget and officers should therefore ensure that requests to establish an EMR outwith this process are by exception. In every case which uses this exception route the establishment of the EMR will require a report to Corporate Management Team, then a report to the Service Committee and final approval by the Policy & Resources Committee.

### 2/ Supporting Documentation

- a) For each EMR a standard pro forma requires to be completed outlining the detail of what the EMR is required for plus the amount requested, expected outcomes, milestones, phasing and areas of spend. The completed pro forma will require to be approved by the relevant Corporate Director and Finance Manager.
- b) The same process will be required for the carry forward of any year end balances where an EMR covers more than one year.

### 3/ Managing Delivery & Spend

- a) When establishing an EMR and each year thereafter, monthly phasing of spend will require to be agreed with Finance Services. Performance against this phasing will be reported to CMT/Committee each Committee cycle.
- b) In order to avoid the carry forward of immaterial sums and to minimise the number of EMRs in existence at any one time, any EMR with an uncommitted sum of less than £20,000 at the end of the financial year will be closed and the balance written back to the General Fund. In the event there is residual spend in the next financial year then this will require to be contained by the Committee.

## SECTION 4: COMMON GOOD FUND



**COMMON GOOD FUND**  
**REVENUE BUDGET 2024/25**

	<b>Budget 2024/25</b>
<b>PROPERTY COSTS</b>	<b>65,200</b>
Repairs & Maintenance	17,500
Rates	23,200
Property Insurance	3,500
Property Costs	21,000
<b>ADMINISTRATION COSTS</b>	<b>7,700</b>
Sundries	1,500
Commercial Rent Management Charge	2,200
Recharge for Accountancy	4,000
<b>OTHER EXPENDITURE</b>	<b>109,500</b>
Christmas Lights Switch On	10,500
Christmas Decorations	44,000
Gourock Highland Games	29,400
Armistice Service	8,300
Comet Festival	13,300
Events	4,000
<b>INCOME</b>	<b>(183,700)</b>
Gross Rent	(234,200)
Void Rents	54,000
Internal Resources Interest	(3,500)
<b><u>NET EXPENDITURE</u></b>	<b>(1,300)</b>

Projected Fund Balance as at 31st March 2025

**£142,500**





## SECTION 5: FINANCIAL REGULATIONS



## **1. GENERAL INTERPRETATION**

- 1.1 These Regulations are made in terms of Section 95 of the Local Government (Scotland) Act 1973 which requires every local authority to make arrangements for the proper administration of its financial affairs and to ensure that the proper officer of the authority has responsibility for those affairs.

The Chief Financial Officer has been designated as "the proper officer" and shall be responsible for advising the Council on financial matters including the determination of Accounting Policies.

- 1.2 In these regulations unless the context requires otherwise the following expressions shall have the meanings respectively assigned to them, that is to say:-

Council means Inverclyde Council;

Committee means all the committees of the Council including sub-committees;

Chief Officer means the Chief Executive, Directors and Heads of Service. This also refers to and includes other Officers when the stated duties have been delegated;

Chief Financial Officer means the Officer responsible for managing the financial affairs of the Council as designated by the Council in terms of Section 95 of the Local Government (Scotland) Act 1973.

Budget Manager is a general term for any employee who has been delegated responsibility for the control of a budget.

- 1.3 These Regulations are designed to facilitate the smooth running of the Council and to protect its interests and the interests of Councillors and Officers. These regulations are made for the proper administration of the Council's financial affairs, Trading Accounts, Trust Funds, The Common Good and Sundry Accounts.

Head Teachers must comply with these Regulations, with the exception of Virement which is defined within the Delegated Management of Resources (DMR) Scheme.

- 1.4 It shall be the duty of the Chief Financial Officer to ensure that Chief Officers maintain adequate financial and accounting arrangements. Chief Officers must comply with all guidance on accounting matters issued by the Chief Financial Officer and no accounting arrangements shall be introduced, discontinued or amended without the prior agreement of the Chief Financial Officer.

- 1.5 Each Chief Officer shall consult with the Chief Financial Officer on the financial implications of any proposals not provided for under the approved revenue budgets or capital programme before any commitment is made or before reporting thereon to the appropriate Committee of the Council.

- 1.6 Each Chief Officer shall ensure that proper internal controls are developed and maintained within financial and other operating systems of their Service. These controls shall be subject to review from time to time as part of the audit process but day to day monitoring of the adequacy and effectiveness of these controls is the responsibility of the Chief Officer concerned.

- 1.7 Chief Officers shall be responsible for ensuring that these Regulations are complied with in respect of matters falling within their remit and that all Officers with responsibility for financial matters within their Services are aware of these Regulations and comply with them.
- 1.8 Compliance with these Regulations is compulsory. If any difficulty is encountered in practice with the Financial Regulations or no provision is applicable to a particular circumstance then the matter should be immediately raised with the Chief Financial Officer. Failure to observe the Financial Regulations may lead to disciplinary action being taken against the Officer responsible.
- 1.9 These Regulations should be read alongside the Financial Regulations of the Inverclyde Integrated Joint Board (IJB) when dealing with budgets delegated to the Council by the IJB.
- 1.10 These Regulations have been approved by the Council and will be formally reviewed and approved every 4 years.
- 1.11 These Regulations may be jointly varied or revoked by the Chief Financial Officer, Head of Legal & Democratic Services and the Chief Executive outwith the 4 yearly formal review cycle.
- 1.12 All terms in these Regulations should be considered generic.
- 1.13 All monetary values within these Regulations are stated exclusive of VAT.
- 1.14 In all circumstances where a signature is required an electronic substitute may be considered appropriate within the authorisation procedures of the relevant system.
- 1.15 In the absence of a wet signature, email approval from the budget holder may be considered appropriate.

### **3. REVENUE BUDGET - PREPARATION AND MONITORING**

- 3.1 The detailed form and timetable to be followed in respect of the Revenue Budget process shall be determined by the Chief Financial Officer subject to any direction of the Policy & Resources Committee, and following consultation with the Corporate Management Team.
- 3.2 Estimates of income and expenditure shall be prepared by the Chief Financial Officer in conjunction with the Corporate Management Team. These estimates will be approved by the Council prior to the 31<sup>st</sup> March and shall constitute the Revenue Budget for the next financial year.
- 3.3 The appropriate Committees and the Chief Financial Officer shall be entitled to receive from any Chief Officer such clarification as is deemed necessary on any item of income and expenditure.
- 3.4 The inclusion of items in the approved Revenue Budget shall constitute authority for the appropriate Chief Officer to incur such expenditure in the year concerned, subject to:-
  - 1) The Council's Standing Orders and these Regulations; and
  - 2) Any prior reporting requirements of the appropriate Committee.
- 3.5 The Chief Financial Officer shall provide Chief Officers with financial statements of income and expenditure compared with the Revenue Budget on a regular basis and Chief Officers shall be entitled to receive any clarification deemed necessary on any item of expenditure or income.
- 3.6 Responsibility for ensuring that Revenue Budget provisions are not exceeded shall rest with the Chief Officer concerned, this responsibility shall not extend to depreciation (the responsibility of the Chief Financial Officer) and those allocations from other Services over which the officer has no control. In these cases responsibility rests with the budget holder of origin.
- 3.7 If it appears that expenditure under any budget head may be exceeded or that an income estimate may not be achieved and if the shortfall cannot be accommodated by the Chief Officer exercising powers of virement in terms of Regulation 4, the Chief Officer, after consultation with the Chief Financial Officer, shall report fully to the Committee concerned. In the event that the Committee is unable to find the amount required elsewhere in its budget, the matter shall be referred to the Corporate Management Team and thereafter the Policy & Resources Committee for consideration.
- 3.8 Any proposal which would involve incurring revenue expenditure which is not allowed for in the Revenue Budget shall be reported to the relevant Committee. The report prepared in consultation with the Chief Financial Officer, shall give reasons why the additional funding is necessary and, where appropriate, make proposals for virement in terms of Financial Regulations 4. Should virement not be possible details of the proposal must be reported to the Corporate Management Team prior to reporting to the relevant Committee and thereafter the Policy & Resources Committee for consideration.

- 3.9 Windfall savings arising from factors outwith the control of the Chief Officer cannot be used to supplement Service budgets without the initial approval of the Corporate Management Team followed by approval by the Policy & Resources Committee. For the avoidance of doubt the Chief Financial Officer will determine whether or not a saving is a windfall saving.
- 3.10 The Chief Financial Officer and the relevant Chief Officers, will jointly submit periodic Revenue Budget Monitoring Reports to each Committee detailing expenditure/income incurred and projected for the year and highlighting any relevant matters. Thereafter the Chief Financial Officer shall produce a consolidated position for the Policy & Resources Committee.
- 3.11 Whilst the monitoring report will highlight any relevant matters, all budget variances in excess of £20,000 will be specifically reported to Committee.
- 3.12 Councillors shall be entitled to seek explanations for any figure in the Monitoring Reports and if necessary may refer any matter to the relevant Committee.

## 4. VIREMENT

4.1 The term virement refers to the transfer of budgetary provision from one budget head to another.

4.2 Subject to limitations referred to in Regulations 4.3 to 4.6, virement may be exercised by Chief Officers, by Service Committees and by the Policy & Resources Committee. Chief Officers must use the on-line virement approval or a Virement Approval Form to smooth administration and provide a clear audit trail.

4.3 Chief Officers may vire unlimited sums within the subjective heading within a Service with the approval of the Chief Financial Officer.

A subjective heading relates to, for example, supplies and services, property costs, transport and plant, administrative costs etc.

A Service is defined as the full group of functions managed by a discrete Head of Service.

4.4 Chief Officers may vire between subjective headings within a Service to a maximum of £20,000 with the approval of the Chief Financial Officer. Any virement above £20,000 requires initial approval of the Chief Financial Officer then approval of the relevant Committee.

4.5 Head Teachers are constrained as to their powers of virement as set out in the DMR Scheme.

4.6 Virement affecting budgets delegated to Social Care by the IJB requires to comply with both the requirements of these regulations and, where appropriate, the IJB Financial Regulations.

4.7 Chief Officers may vire between Services within a Directorate with the approval of the Chief Financial Officer and thereafter approval of the relevant Committee(s).

4.8 Chief Officers may vire between Directorates with the agreement of all Chief Officers concerned, the approval of the Chief Financial Officer and thereafter approval of all relevant Committees.

4.9 Where the virement proposed involves a change in Council policy the prior approval of the Policy & Resources Committee is required.

4.10 All virement requested is deemed to be permanent, i.e. to be carried forward into future financial years, unless specifically highlighted as being "one-off" at the time of submitting the virement request.

4.11 Limitations

Virement cannot be used to reinstate an item deleted by the Council during budget considerations unless with the prior approval of the Corporate Management Team and thereafter the Policy & Resources Committee.

## **5. AUTHORITY TO INCUR EXPENDITURE**

- 5.1 Each Chief Officer shall have authority to incur expenditure included in the approved Revenue Budget for the Services for which they are responsible up to the level of the budget provision subject to 5.2 below.
- 5.2 For this purpose a Chief Officer may delegate the processing of expenditure to authorised employees within a Service but the Chief Officer will retain ultimate responsibility for the related budget unless that budget has been formally delegated as part of the Council's Budget Delegation process. Within the Education Service Head Teachers shall be responsible for budgets transferred in terms of the Devolved Management of Resources (DMR) Scheme.
- 5.3 Except where specific arrangements exist within a Service Level Agreement, expenditure on new buildings or on the alteration, repair or maintenance of existing buildings may not be incurred without technical or professional advice having been received from the Interim Head of Property Services. Professional fees will be charged where appropriate.
- 5.4 Each Chief Officer shall comply with the Standing Orders relating to Contracts when incurring expenditure.
- 5.5 Each Chief Officer shall furnish the Chief Financial Officer with a list of authorised signatories together with specimen signatures, details of the areas of responsibility and financial limits of authorisation of each employee and shall also promptly advise the Chief Financial Officer in writing of any additions to or deletions from the list. An annual review of this list will be undertaken by Finance Services and Chief Officers are required to assist with this exercise.
- 5.6 Each Chief Officer shall also ensure that electronic signature authorisation limits for their employees are approved by them and that additions or deletions are notified promptly to Finance Services. Such authorisation limits will be reviewed annually by Finance Services with the assistance of Chief Officers.
- 5.7 Chief Officers seeking approval to lease non-property assets must obtain advice from the Chief Financial Officer and Head of Legal & Democratic Services and incorporate such advice into any report presented to a Committee.
- 5.8 Any consultants considered for appointment must have the appropriate professional indemnity/public liability insurance which must be evidenced to the Insurance Section before appointment. The Head of Legal & Democratic Services or the relevant designated Procurement Officer will issue a letter of appointment which will advise that compliance with the Council's operating procedures and regulations is compulsory.
- 5.9 Expenditure on Council properties repairs, maintenance and jobbing works shall only be authorised when provided by Contractors registered under the terms of the HMRC Construction Industry Scheme.



## **9. SALARIES, WAGES AND ESTABLISHMENTS**

- 9.1 With the general exception of pensions to former employees the payment of salaries, wages, compensations and other emoluments to all employees of the Council shall be made by the Head of Organisational Development Policy & Communications.
- 9.2 Without the authority of the Council on the recommendation of the Policy & Resources Committee:-
- ◆ No permanent employee at Grade 12 or above shall be employed in excess of the approved establishment;
  - ◆ Amendments to the permanent establishment below Grade 12 require approval from the Chief Executive, Head of Organisational Development Policy & Communications, Chief Financial Officer and Corporate Management Team;
  - ◆ Employees shall normally be appointed to the first incremental point of the salary scale of the post. Where there are extenuating factors e.g. experience or existing salary required the placing can be reviewed by the Chief Officer in conjunction with the Head of Organisational Development, Policy & Communications with the Chief Executive having the final say in the event that agreement cannot be reached;
  - ◆ The appropriate conditions of service shall apply to all employees.
- 9.3 Alterations to rates of wages and salaries and to conditions of service for employees agreed by the relevant national negotiating bodies, shall be applied from the effective dates specified, subject to the reference to the Council of any matter in which there is a discretion.
- 9.4 Each Chief Officer shall ensure that the Head of Organisational Development, Policy & Communications is informed immediately and upon the prescribed form of all matters affecting the payment of such salaries and wages and in particular:-
- ◆ Appointments, resignations, dismissals, suspensions, secondments and transfers;
  - ◆ Changes in remuneration, other than normal increments and pay awards and agreements of general application;
  - ◆ Absences from duty for sickness or other reason, apart from approved leave;
  - ◆ Information necessary to maintain records of service for superannuation, income tax, etc.
- 9.5 Appointments of all employees shall be made in accordance with the regulations of the Council and approved establishments, grades and rates of pay.
- 9.6 All individuals employed by the Council shall be paid through the payroll system and no "self-employed" person shall be appointed without the specific prior written approval of the Chief Executive or relevant Director.

9.7 All time records or other "pay" documents shall be in a form prescribed or approved by the Head of Organisational Development, Policy & Communications and shall be certified in manuscript by or on behalf of the appropriate Chief Officer and returned timeously to the Head of Organisational Development, Policy & Communications. The Certifying Officer must be satisfied that:-

- ◆ Hours claimed have been worked;
- ◆ Where applicable, overtime hours have been correctly calculated;
- ◆ Summations are correct.

## **10. CAPITAL PROGRAMME - PREPARATION AND MONITORING**

- 10.1 The Council produces a capital programme for the current financial year and a minimum of the following two financial years. The resources available over this period are estimated by the Chief Financial Officer.
- 10.2 A report seeking the consideration of a standalone project to be included within the draft capital programme shall include the following:-
- (a) Details of any assets to be created/enhanced.
  - (b) The need for the project and the anticipated benefits which will accrue to the Council and community. The benefit should be quantified wherever possible and linked to the Council's strategic objectives.
  - (c) The total estimated capital costs of the project including fees, equipment and other ancillary costs.
  - (d) Details of any other proposed funding sources including partner contributions.
  - (e) The estimated future revenue implications (or savings) arising from the project and the proposed source from which any additional costs (excluding loans charges) are to be met.
  - (f) A detailed phasing of capital costs over financial years on the basis that the project will be approved as part of the next budget round.
  - (g) For significant capital projects an option appraisal an option appraisal should be incorporated within the report highlighting options, risks and sustainability implications.
- 10.3 The relevant Chief Officer shall submit the report outlined in Regulation 10.2 to the Corporate Management Team for comment prior to submission to the relevant Committee for approval. If approved, by Committee the report thereafter requires approval by the Policy & Resources Committee prior to inclusion in the draft capital programme.
- 10.4 The Chief Financial Officer shall prepare a draft capital programme for consideration by the Council as part of the annual Budget approval process.
- 10.5 If, during the course of a contract, a variation or accumulation of variations to the contract or other cause will result in the approved cost being exceeded by either £50,000 or 20%, whichever is lower, the Chief Officer concerned shall report to the relevant Committee.
- 10.6 It shall be the responsibility of each Chief Officer to ensure that approved projects proceed in line with approved timescales and the expenditure does not exceed the sum allocated for each project in the capital programme.
- 10.7 In line with Council policy, post project evaluations require to be carried out by the Client/Technical Lead Officer for all projects with a contract value in excess of £2 million approximately 12-18 months after completion.

- 10.8 The Chief Financial Officer shall report each cycle to the Policy & Resources Committee updating the financial position of the approved capital programme. In addition the Chief Financial Officer and the relevant Director shall report on the progress of all current capital projects to each meeting of the appropriate Committee.