

Inverclyde Council
Budget
2023 - 2024



INVERCLYDE COUNCIL
BUDGET 2023/24

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INVERCLYDE COUNCIL

2023/24 BUDGET

INTRODUCTION

The following represents the summarised Inverclyde Council Revenue Budgets for financial year 2023/24, Capital Budgets for the General Fund for the financial year 2023/26 as well as the approved use of Reserves for 2023/24 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

2023/24 BUDGET

CONTACT POINTS ARE:

Chief Executive Services

Chief Executive's Office	Alison Bell	Ext 2377
Legal, Democratic, Digital and Customer Services		
Finance Services	Kevin Jackson	Ext 2226

Miscellaneous

Alison Bell Ext 2377

Environment & Regeneration

Property Services	Julie Ann Wilson	Ext 2636
Regeneration, Planning & Public Protection		
Roads and Environmental Services		

**Education, Communities & Organisational
Development**

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

Health & Social Care Partnership

Children & Families / Criminal Justice	Sam White	Ext 2652
Community Care & Health		
Planning Health Improvement & Commissioning		
Mental Health, Alcohol & Drug Recovery & Homelessness		

Common Good

Kevin Jackson Ext 2226

SECTION 1: REVENUE BUDGETS

REVENUE BUDGET 2023/24

Committee: All

Corporate Director: All

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Chief Executive	11,395,670
Environment & Regeneration Directorate	22,505,240
Education, Communities & Organisational Development Directorate	102,977,770
Health & Social Care Partnership Directorate	68,156,280
Directorate Sub-Total	205,034,960
Miscellaneous	9,514,050
Loan Charges	16,901,990
Saving Approved yet to be Allocated	(100,000)
Service Concession Flexibility	(1,650,000)
Total Expenditure	229,701,000
Financed By:	
General Revenue Grant/ Non Domestic Rates	(190,719,000)
General Revenue Grant - Teachers Hold Back	(655,000)
Council Tax	(35,327,000)
Contribution from General Fund Reserve	(3,000,000)
Net Expenditure	-

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Chief Executive Services

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Chief Executive	376,720
Finance Services	5,630,060
Legal, Democratic, Digital and Customer Services	5,388,890
NET EXPENDITURE	11,395,670

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Chief Executive Services

Division: Chief Executive

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	349,810
Non Teachers	367,800
Salaries	287,220
Superannuation	48,780
National Insurance	28,600
Overtime	300
Travel	2,900
Salaries - Other	(17,990)
Apprenticeship Levy - Non Teachers	1,260
Salaries - Turnover Savings	(19,250)
PROPERTY COSTS	16,530
Office Accommodation	16,530
SUPPLIES & SERVICES	1,600
Books & Publications	300
Catering	700
Computer Consumables	400
Other Supplies & Services	200
ADMINISTRATION COSTS	8,780
Conferences, Courses & Seminars	3,100
External Consultancy	2,400
Insurance	1,160
Mobile Phones	920
Postage	300
Printing & Stationery	900
NET EXPENDITURE	376,720

OBJECTIVE SUMMARY	Budget 2023/24
Chief Executive	376,720
NET EXPENDITURE	376,720

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Finance Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	2,779,790
Non Teachers	2,939,140
Salaries	2,265,900
Superannuation	439,250
National Insurance	223,400
Overtime	6,690
Travel	3,900
Salaries - Other	(159,350)
Apprenticeship Levy - Non Teachers	11,380
Salaries - Turnover Savings	(170,730)
PROPERTY COSTS	159,990
Furniture & Fittings	770
Office Accommodation	159,220
SUPPLIES & SERVICES	201,490
Books & Publications	800
Computer Software Maintenance	193,370
Computer Software Upgrades	4,900
Other Supplies & Services	2,420
ADMINISTRATION COSTS	433,710
Agency Fees	34,700
Conferences, Courses & Seminars	3,570
Insurance	11,660
Legal Expenses	8,700
Legal Expenses: Sheriff Officer	270,040
Mobile Phones	50
Other Administration Costs	7,620
Postage	57,300
Printing & Stationery	26,900
Subscriptions	10,500
Telephone Line Rental: Costs	1,850
Telephones	820
OTHER EXPENDITURE	30,057,700
Consultants	1,900
Direct Payments	718,000
Discretionary Housing Payments	1,520,000
Discretionary Relief	578,600
Miscellaneous	28,900
Other Expenditure	54,000
Renfrewshire Valuation Board	617,800
Rent Allowances (Private)	26,140,000
Rent Rebates (Council)	398,500
INCOME	(28,002,620)
DWP - Housing Benefits Admin	(360,120)
DWP Rent Allowances (Private)	(25,918,000)
DWP Rent Rebates (Council)	(321,500)
HB Overpayments - Debtors Invoiced	(110,000)

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Finance Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Insurance Recharge	(78,400)
Legal Fees: Recoveries	(267,650)
Loans Fund Recharge	(45,500)
Other Income	(307,800)
Recharge Common Good/Trust Funds	(5,000)
Scottish Water Agency Fee	(294,650)
Statutory Additions	(294,000)
NET EXPENDITURE	5,630,060

OBJECTIVE SUMMARY	Budget 2023/24
Service Management	146,170
Accountancy & Exchequer	1,522,690
Revenues & Benefits:	
Management	93,780
Council Tax	353,360
Non-Domestic Rates	584,600
Benefits	2,929,460
NET EXPENDITURE	5,630,060

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	3,854,080
Non Teachers	4,265,910
Salaries	3,285,050
Superannuation	621,930
National Insurance	321,020
Overtime	28,410
Travel	7,700
Other Employee Costs	1,800
Salaries - Other	(280,720)
Apprenticeship Levy - Non Teachers	16,400
Salaries - Turnover Savings	(244,420)
Salaries - Management Allocation	(52,700)
Other Employee Costs	(131,110)
Transfers Out	(131,110)
PROPERTY COSTS	485,340
Cleaning Materials & Equipment	300
Furniture & Fittings	930
Office Accommodation	484,110
SUPPLIES & SERVICES	687,550
Books & Publications	1,700
Catering	200
Clothing & Uniforms	4,100
Computer Consumables	600
Computer Hardware Maintenance	50,100
Computer Hardware Upgrades	2,200
Computer Software Maintenance	613,470
Computer Software Upgrades	300
Hospitality	5,700
Maintenance of Office Equipment	1,300
Office Equipment	4,800
Other Supplies & Services	2,080
Protective Clothing	600
Water Purchase	400
TRANSPORT & PLANT COSTS	4,970
Internal Transport - Fuel	1,450
Internal Transport - Non-Routine Maintenance	580
Internal Transport - Routine Maintenance	2,640
Other Transport & Plant	300
ADMINISTRATION COSTS	775,190
Allocation from Administration	162,550
Conferences, Courses & Seminars	5,530
Elections	14,400
Franking Machine	27,980
Hire of Halls & Theatres	300
Insurance	24,680
Legal Expenses	7,000

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Mobile Phone Recharges	58,880
Mobile Phones	5,080
Other Administration Costs	2,780
Postage	12,700
Printing & Stationery	28,900
Risk Management	4,900
Subscriptions	4,400
Telephone Line Rental: Costs	5,320
Telephone Line Rental: Non Recharges	43,750
Telephone Line Rental: Recharges	333,260
Telephones	680
Telephones: Corporate Calls	22,300
Training	6,500
Training Courses	3,300
OTHER EXPENDITURE	747,820
Community Councils	17,300
Contribution to COSLA	60,900
Members' Remuneration	619,720
Members' Travel & Subsistence	10,300
Other Expenditure	2,000
Other Subscriptions	1,800
Payments to Other Local Authorities	31,800
Security Services	4,000
INCOME	(1,166,060)
Cab Drivers' Licences	(49,400)
Charge to Licensing	(169,120)
Franking Machine Income	(27,980)
Income	(50,650)
Legal Fees: External	(19,400)
Line Rental Charges	(333,260)
Liquor Licences	(122,100)
Mobile Phone Recharges	(58,880)
Operating Licences	(129,800)
Other Income	(11,000)
Other Licences	(16,300)
Property Enquiries	(7,900)
Recharge Salaries to Social Work	(43,660)
Recharge to Capital	(23,600)
Risk Management Income	(5,000)
Sales, Fees & Charges	(98,010)
NET EXPENDITURE	5,388,890

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Internal Audit	220,880
Legal & Administration	913,150
Committee Support	141,180
Members Support	997,820
Licensing	(158,420)
Elections	14,400
Community Councils	17,300
ICT	2,417,370
Customer Service Centre	752,920
Registrars	72,290
NET EXPENDITURE	5,388,890

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Director	148,110
Roads and Environmental Shared Services	13,568,070
Regeneration, Planning & Public Protection	6,325,210
Property Services	2,463,850
NET EXPENDITURE	22,505,240

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Director

Division: Director

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	140,430
Non Teachers	149,060
Salaries	112,130
Superannuation	21,640
National Insurance	15,290
Salaries - Other	(8,630)
Apprenticeship Levy - Non Teachers	560
Salaries - Turnover Savings	(9,190)
PROPERTY COSTS	4,460
Office Accommodation	4,460
ADMINISTRATION COSTS	2,620
Insurance	520
Other Administration Costs	2,100
OTHER EXPENDITURE	600
Other Expenditure	600
NET EXPENDITURE	148,110

OBJECTIVE SUMMARY	Budget 2023/24
Director	148,110
NET EXPENDITURE	148,110

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Roads and Environmental Services
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	9,649,080
Non Teachers	9,384,780
Salaries	6,829,860
Superannuation	1,249,720
National Insurance	678,550
Overtime	571,450
Travel	900
Other Employee Costs	54,300
Salaries - Other	(247,400)
Apprenticeship Levy - Non Teachers	35,850
Salaries - Turnover Savings	(283,250)
Salaries - Management Allocation	1,465,210
Salaries - Management Recharge	(1,465,210)
Sessional	360,700
Seasonal Wages	332,090
Sessional - National Insurance	24,710
Sessional - Superannuation	3,900
Other Employee Costs	151,000
Transfers In	151,000
PROPERTY COSTS	1,005,770
Cleaning Materials	2,400
Contract Cleaning	42,290
Electricity	273,560
Furniture & Fittings	500
Gas	90,470
General Revenue Works Allocation	23,000
Hire of Containers	3,100
Other Property Costs	66,800
Property Insurance	8,390
Rates	299,780
Refuse Collection	500
Rents	8,500
Repairs & Maintenance	11,800
Repairs & Maintenance - Stairlighting	10,700
Security	34,700
Skip Hire	73,900
Stairlighting Electricity	7,910
Water	47,470
SUPPLIES & SERVICES	3,374,210
Bitumen, Asphalt & Coated Roadstone	893,970
Books & Publications	600
Caskets & Urns	3,200
Catering	420
Christmas Decorations	43,700
Clothing & Uniforms	2,600
Computer Software Maintenance	32,000

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Roads and Environmental Services
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Computer Software Upgrades	2,900
Direct Purchases	41,600
Emergency/ Miscellaeneous Works	24,200
Flooding & Drainage Maintenance	55,500
Ground and Tree Maintenance	65,200
Maintenance of Bins	7,700
Materials	318,330
Office Equipment	3,200
Other Supplies & Services	30,700
Payments for Lighting Maintenance	258,100
Payments to Other Contractors	51,200
Photocopier Rental	2,800
Plastic Sacks	79,400
Pothole/Patching	245,900
Protective Clothing	28,100
Purchase of Bins	42,700
Road Markings and Studs	15,300
Roads Assessments / Feasibility	9,200
Small Tools & Implements	10,500
Street Lighting & Signals Electrical Power	366,290
Structural Maintenance	9,700
Sub Contractors	362,500
Supply & Maintenance of Bins	4,900
Technical Equip Licences / Maintenance	9,000
Technical Equipment	52,000
Tools & Equipment	42,900
Traffic Management	20,100
Traffic Signs	10,000
Winter Maintenance	227,800
TRANSPORT & PLANT COSTS	2,613,930
External Hires	31,900
Fixed Plant Maintenance	3,000
Fuel	612,800
Hire Charges, Private Contractors	297,600
Hire of Vehicles	24,940
Internal Transport - Fuel	459,770
Internal Transport - Non-Routine Maintenance	240,100
Internal Transport - Routine Maintenance	677,600
Licences	27,900
Other Transport & Plant	7,800
Purchase & Maintenance of Plant	5,600
Purchase of Light Plant	8,100
Tyres	78,100
Vehicle Charge	1,000
Vehicle Insurance	137,720
ADMINISTRATION COSTS	330,150
Administration Sundries	5,300

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Roads and Environmental Services
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Advertising	2,900
Book of Remembrance	4,000
Conferences, Courses & Seminars	1,900
Insurance	183,260
Legal Expenses: Sheriff Officer	29,430
Mobile Phones	3,850
Other Administration Costs	18,900
Postage	1,800
Printing & Stationery	10,500
Publicity	5,910
Subscriptions	700
Telephone Line Rental: Costs	24,300
Telephone Line Rental: Recharges	1,700
Training	14,100
Training Courses	2,800
Waste Management Licence Fee	18,800
OTHER EXPENDITURE	6,218,740
Bank Charges	300
Cash Security Charges	3,900
Commission: Sheriff Officer	1,100
Composting	80,100
Environmental Protection Act	1,000
Fly Tipping Contingency Fund	12,100
Food Waste Disposal	56,620
Medical Fees	400
Non Contract Waste Disposal	68,000
Other Expenditure	50,300
Other Hospitality	100
Passenger Transport Authority - Bus Shelters	46,880
Passenger Transport Authority - Concessionary Fares	159,770
Passenger Transport Authority - Passenger Transport	1,241,940
Payments to Invergreen	463,300
Payments to Other Bodies	134,600
Residual Waste Contract	3,898,330
INCOME	(9,623,810)
Glass Disposal Income	(18,500)
Book of Remembrance Income	(28,320)
Bulk Uplifts	(30,320)
Capital	(2,256,000)
Cremations	(754,970)
Events Income	(27,300)
External Labour Charge Recoveries	(9,450)
External Material Charge Recoveries	(17,680)
Foundations for Headstones	(24,400)
Garden Waste Income	(448,000)
Grounds Maintenance Recharge to Education	(132,630)

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Roads and Environmental Services
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Grounds Maintenance Recharge to Other Services	(175,000)
Grounds Maintenance Recharge to Roads	(28,140)
Income	(231,200)
Income for Maintenance of Speed Cameras	(3,600)
Income from NRSWA	(12,900)
Income from Other Local Authorities	(58,000)
Interment Income	(238,430)
Legal Fees: Recoveries	(29,430)
Non Client Involvement	(26,100)
Other Income	(34,400)
Recharge to Capital	(120,000)
Recharge to Private Tenants	(29,070)
Recharges	(54,070)
Recharges - Drivers	(563,520)
Recharges - Fuel	(612,800)
Recharges - Non-Routine Maintenance	(283,390)
Recharges - Routine Maintenance	(833,400)
Recoveries	(30,500)
Rental Income	(8,100)
Revenue	(454,500)
Sale of Lairs	(121,710)
Sales - Bins & Sacks	(23,860)
Sales, Fees & Charges	(918,410)
Search Fees	(5,300)
Skip - Collection, Rental & Disposal	(7,800)
Staff Costs Recovered - Capital	(324,100)
Trade Waste	(648,510)
NET EXPENDITURE	13,568,070

OBJECTIVE SUMMARY	Budget 2023/24
Roads	3,272,340
Environmental Services	10,295,730
Management	-
Pottery Street Depot	-
NET EXPENDITURE	13,568,070

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Regeneration, Planning & Public Protection
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	4,473,510
Non Teachers	4,696,400
Salaries	3,528,510
Superannuation	652,600
National Insurance	360,530
Atypical Allowance Daytime	7,860
Atypical Allowance Evening	4,120
Atypical Allowance Weekend	10,090
Atypical Allowance Night Time	10,090
Overtime	43,800
Travel	34,000
Other Employee Costs	44,800
Salaries - Other	(245,690)
Apprenticeship Levy - Non Teachers	18,310
Salaries - Turnover Savings	(264,000)
Other Employee Costs	22,800
Other Costs	500
Other Staff Costs	173,300
Transfers Out	(151,000)
PROPERTY COSTS	275,160
CCTV Maintenance Contract & Expenses	61,200
Electricity	25,240
Furniture & Fittings	800
Gas	5,340
Office Accommodation	101,590
Other Property Costs	47,600
Property Insurance	140
Rates on Empty Properties	32,200
Water	1,050
SUPPLIES & SERVICES	41,300
Books & Publications	1,800
Clothing & Uniforms	2,320
Computer Software Maintenance	12,700
Kennelling of Dogs	3,900
Laundry	100
Materials	2,400
Monitoring - General	5,000
Office Equipment	1,600
Other Supplies & Services	3,300
Photocopier Rental	4,700
Protective Clothing	300
Purchase of Food Samples	300
Rental of Vending Machine	200
Tools & Equipment	2,680
TRANSPORT & PLANT COSTS	37,520
Internal Transport - Fuel	21,910

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
 Corporate Director: Environment & Regeneration
 Service: Regeneration, Planning & Public Protection
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Internal Transport - Non-Routine Maintenance	4,990
Internal Transport - Routine Maintenance	10,620
ADMINISTRATION COSTS	65,440
Administration Sundries	300
Conferences, Courses & Seminars	6,300
Insurance	18,410
Local Plan Preparation	7,900
Mobile Phones	3,550
Other Administration Costs	7,400
Postage	1,900
Printing & Stationery	10,500
Publicity	1,800
Subscriptions	1,900
Telephone Line Rental: Costs	680
Telephones	100
Training	4,700
OTHER EXPENDITURE	2,888,410
Contingency	90,000
Dilapidation surveys	2,800
Miscellaneous	6,200
New Deal	16,400
Other Expenditure	485,000
Other Subscriptions	16,400
Payments to Other Bodies	288,500
Regeneration Fund - Payment to Other Bodies	1,909,310
SME Employment Development	13,200
SME Revenue Grant Fund	21,700
SME Revenue Loan Fund	13,500
Tourism	25,400
INCOME	(1,456,130)
Cinema Rental	(45,000)
Deed Plan Fees	(12,800)
Fees & Charges	(444,000)
Grant Income	(20,000)
Grant Income - CCTV Contribution from Police	(30,000)
Income	(172,830)
Other Income	(10,200)
Petroleum	(900)
Recharge Common Good/Trust Funds	(2,200)
Recharge to Internal Clients	(25,700)
Recoveries	(15,000)
Rental Income	(671,500)
Rodent Officer Fees	(6,590)
Sales, Fees & Charges	(82,080)
Search Fees	(20,260)
Void Rents	109,100

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration
Corporate Director: Environment & Regeneration
Service: Regeneration, Planning & Public Protection
Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Wasp Infestation Fees	(6,170)
NET EXPENDITURE	6,325,210

OBJECTIVE SUMMARY	Budget 2023/24
Economic Development	3,170,990
Commercial, Industrial & Miscellaneous Properties	(554,000)
Planning	613,840
Public Protection	3,094,380
NET EXPENDITURE	6,325,210

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Property Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	2,798,150
Non Teachers	2,727,440
Salaries	2,071,950
Superannuation	390,760
National Insurance	214,330
Overtime	42,600
Travel	7,800
Salaries - Other	(61,100)
Apprenticeship Levy - Non Teachers	10,320
Salaries - Turnover Savings	(124,120)
Salaries - Management Allocation	52,700
Other Employee Costs	131,810
Students' Costs	700
Transfers In	131,110
PROPERTY COSTS	3,152,960
Central Repairs	83,100
Cleaning Materials & Equipment	26,600
Contract Cleaning	230,840
Contract Janitors	16,930
Electricity	441,340
Furniture & Fittings	400
Gas	214,490
General Revenue Works Allocation	133,700
Health & Safety	24,500
Office Accommodation	115,180
Other Property Costs	80,600
Property Insurance	20,230
Rates	419,930
Rates on Empty Properties	1,500
Rents	700
Repairs & Maintenance	543,900
Repairs & Maintenance - Education	230,000
Repairs & Maintenance - Other	464,200
Security	4,500
Service Charge	2,900
Waste Disposal Charge	27,800
Water	69,620
SUPPLIES & SERVICES	436,500
Books & Publications	900
Computer Software Maintenance	26,800
Direct Purchases	164,000
General Equipment	2,000
Maintenance of Office Equipment	500
Materials	1,200
Office Equipment	2,500
Other Supplies & Services	1,900

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Property Services

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Protective Clothing	3,000
Reinvestment of Surplus	8,900
Stores Material Purchases	3,000
Sub Contractors	220,000
Tools & Equipment	200
Water Purchase	1,600
TRANSPORT & PLANT COSTS	59,030
Internal Transport - Fuel	23,610
Internal Transport - Non-Routine Maintenance	6,290
Internal Transport - Routine Maintenance	29,130
ADMINISTRATION COSTS	62,370
Conferences, Courses & Seminars	700
Insurance	27,750
Mobile Phones	1,500
Other Administration Costs	300
Postage	1,300
Printing & Stationery	10,990
Subscriptions	4,600
Telephone Line Rental: Costs	11,130
Training	4,100
OTHER EXPENDITURE	129,140
Other Expenditure	62,240
Procurement - Development Fund	5,300
Scotland Excel	61,600
INCOME	(4,144,300)
Charge for Disposal of Land	(4,100)
Events Income	(6,700)
Income	(41,700)
Other Income	(8,000)
Other Internal Income	(144,600)
Property Leases	(46,700)
Public Building Repairs	(810,000)
Recharge to Capital	(535,600)
Recharge to Internal Clients	(1,766,700)
Recharges	(84,800)
Rental Income	(54,000)
Rental to Other Users	(26,400)
Transfer to Capital of Property Sale Fees	(12,000)
Work Won in Tender	(603,000)
SAVING YET TO BE ALLOCATED	(30,000)
NET EXPENDITURE	2,463,850

REVENUE BUDGET 2023/24

Committee: Environment & Regeneration

Corporate Director: Environment & Regeneration

Service: Property Services

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Property Resources	155,780
Property Assets	411,050
Central Repairs	1,503,450
Building Services	5,510
Procurement	388,060
NET EXPENDITURE	2,463,850

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
Corporate Director	158,550
Education	78,082,510
Culture, Communities & Educational Resources	22,517,440
Organisational Development, Policy & Communications	2,219,270
NET EXPENDITURE	102,977,770

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: Corporate Director

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	150,450
Non Teachers	159,040
Salaries	119,830
Superannuation	23,130
National Insurance	15,280
Travel	300
Other Employee Costs	500
Salaries - Other	(8,590)
Apprenticeship Levy - Non Teachers	600
Salaries - Turnover Savings	(9,190)
PROPERTY COSTS	7,530
Office Accommodation	7,530
ADMINISTRATION COSTS	570
Insurance	570
NET EXPENDITURE	158,550

OBJECTIVE SUMMARY	Budget 2023/24
Corporate Director	158,550
NET EXPENDITURE	158,550

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	65,086,940
Teachers	43,680,490
Teachers - Salaries	33,356,700
Teachers - Superannuation	6,878,610
Teachers - National Insurance	3,214,970
Teachers - Travel	56,000
Teachers - DRT	768,210
Teachers - Probationer - Funding (Emp)	(594,000)
Non Teachers	21,971,490
Salaries	17,450,080
Superannuation	3,156,450
National Insurance	1,258,350
Travel	6,440
Other Employee Costs	100,170
Salaries - Other	(752,930)
Apprenticeship Levy - Teachers	153,550
Apprenticeship Levy - Non Teachers	88,300
Salaries - Turnover Savings	(987,200)
Salaries - Management Allocation	(7,580)
Sessional	110,100
Sessional - Basic	90,300
Sessional - Superannuation	19,800
Other Employee Costs	77,790
Other Costs	77,790
PROPERTY COSTS	9,676,840
Cleaning Materials & Equipment	48,300
Contract Cleaning	1,271,890
Contract Janitors	1,130,560
Electricity	1,693,220
Gas	1,260,810
Grounds Maintenance	130,230
Health & Safety	3,600
Heating Oil	27,700
Hire of Containers	84,270
Janitor Supplies Delegated	12,300
Janitor Supplies Non-Delegated	129,000
Other Property Costs	53,420
Property Insurance	109,710
Rates	3,309,370
Refuse Collection	131,100
Repairs & Maintenance	1,100
Water	280,260
SUPPLIES & SERVICES	5,956,630
Catering	196,000
Catering Statutory	3,770,400
Domestic & Cleaning	12,600

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Education Supplies	417,220
GLOW / SSDN Supplies	113,720
Kitchen Equipment	39,000
Machine Rentals	3,200
Materials	31,910
Other Supplies & Services	900
Protective Clothing	13,480
Provisions	1,059,500
Provisions - Non EU	106,800
School Milk	103,100
Technical Equipment, Small Tools, Crockery, etc.	51,100
Text Books & Library Books	21,700
Tools & Equipment	16,000
TRANSPORT & PLANT COSTS	1,433,340
External Hires	9,000
External Transport	66,100
Internal Transport - Drivers	156,580
Internal Transport - Fuel	19,840
Internal Transport - Non-Routine Maintenance	4,900
Internal Transport - Routine Maintenance	14,720
Other Transport & Plant	1,800
Pupil Transport - SPT Contract	1,160,400
ADMINISTRATION COSTS	542,880
Insurance	248,390
Mobile Phones	1,100
Other Administration Costs	1,700
Postage	1,600
Printing & Stationery	64,410
Telephone Line Rental: Costs	188,680
Telephones	31,200
Training	5,800
OTHER EXPENDITURE	14,106,390
Clothing Grants	481,880
Early Years Partner Providers	242,000
Education Gateway Payment	16,000
HQ Purchase of School Licences	49,500
Miscellaneous Grants	70,000
Nutrition in Schools	36,180
Other Expenditure	1,550,260
Parent Councils	11,000
Parental Involvement	6,800
PE Facilities / Transport	8,690
Registration Fees	2,800
SEEMIS Group Admin Charge	78,600
SEMP - Unitary Charge	11,051,580
SG Gaelic Grant Expenditure	3,000

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Skills Development	19,800
SQA	382,900
Staff Development Training	90,500
Workforce Development	4,900
INCOME	(18,720,510)
Cleaning - Service Level Agreement	(1,736,160)
Fixed Catering Bid	(2,621,640)
Grant Income	(10,059,290)
Income	(691,760)
Janitorial Recharge to Services	(1,220,760)
Other Income	(24,120)
Parental Contributions	(317,220)
Recharges - Kitchen Equipment Purchases	(20,700)
Recharges - Kitchen Equipment Repairs	(30,400)
Recharges - Milk	(106,800)
Recharges - Social Work	(10,120)
School Meals Income	(608,010)
School Milk Subsidy	(35,000)
SG Grant - Gaelic	(68,000)
Special Catering	(28,400)
Variable Catering Bid	(1,142,130)
NET EXPENDITURE	78,082,510

OBJECTIVE SUMMARY	Budget 2023/24
Early Years	8,185,450
Education Other	12,096,620
Facilities Management	113,350
Schools	57,687,090
NET EXPENDITURE	78,082,510

REVENUE BUDGET 2023/24

Committee: Education & Communities
 Corporate Director: Education, Communities & Organisational Development
 Service: Culture, Communities and Educational Resources
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	16,122,540
Teachers	5,617,880
Teachers - Salaries	3,651,960
Teachers - Superannuation	818,510
Teachers - National Insurance	386,070
Teachers - Other Employee Costs	200
Teachers - Travel	9,200
Teachers - DRT	46,800
Teachers - Music - Salaries	522,770
Teachers - Music - Superannuation	88,810
Teachers - Music - National Insurance	45,160
Teachers - Music - Other Employee Costs	48,300
Teachers - Music - Travel	100
Non Teachers	11,023,170
Salaries	8,658,620
Superannuation	1,704,530
National Insurance	608,770
Atypical Allowance Daytime	1,700
Atypical Allowance Evening	3,100
Travel	23,180
Other Employee Costs	23,270
Salaries - Other	(640,020)
Apprenticeship Levy - Teachers	21,130
Apprenticeship Levy - Non Teachers	45,690
Salaries - Turnover Savings	(706,840)
Sessional	75,300
Seasonal Wages	29,200
Sessional - Basic	46,100
Other Employee Costs	46,210
Coaching Fees	12,000
Other Costs	2,070
Other Staff Costs	20,460
Overtime	7,100
Travel & Subsistence	4,580
PROPERTY COSTS	2,614,050
Contract Cleaning	126,290
Contract Janitors	73,270
Electricity	649,280
Furniture & Fittings	300
Gas	1,066,170
Grounds Maintenance	175,000
Health & Safety	1,000
Office Accommodation	332,460
Other Property Costs	5,800
Property Insurance	34,420
Rates	98,460
Refuse Collection	2,800

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Rents	26,400
Repairs & Maintenance	2,800
Waste Disposal Charge	900
Water	18,700
SUPPLIES & SERVICES	865,560
Books & Publications	38,600
Catering	3,500
CDs & Cassettes	17,600
Education Supplies	103,480
Electronic Resources	5,500
Goods for Resale	8,100
Inverclyde Leisure Hall Management Fee	387,000
Library Management System	18,000
Office Equipment	2,200
Office Equipment, Materials & Instruments	3,400
Other Supplies & Services	47,900
School Milk	3,600
Special Projects	12,500
Sport & Leisure Management Fee	214,080
Water Purchase	100
TRANSPORT & PLANT COSTS	900,890
External Hires	3,900
External Transport	476,500
Internal Transport - Drivers	320,090
Internal Transport - Fuel	41,700
Internal Transport - Non-Routine Maintenance	10,290
Internal Transport - Routine Maintenance	48,410
ADMINISTRATION COSTS	203,040
Conferences, Courses & Seminars	6,300
EMA Administration Grant Expenditure	25,000
Insurance	82,820
Membership Fees / Subs	13,900
Mobile Phones	8,040
Other Administration Costs	100
Postage	7,500
Printing & Stationery	13,700
Subscriptions	100
Telephone Line Rental: Costs	43,620
Training Courses	1,960
OTHER EXPENDITURE	3,302,210
Arts Development	180,000
ASN Placements	370,800
ASN Support	71,530
Clothing Grants	635,220
Copyrights / Performing Rights	900
Domestic Incident Alarms	400

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMA Payments	560,000
Exhibitions / Concerts	6,400
Free Swimming Initiative	155,000
Health & Safety at Work	200
Miscellaneous	84,720
Nutrition in Schools	320
Other Expenditure	202,770
Other Hospitality	2,300
Other Subscriptions	32,600
Payment to Birkmyre Trust	12,000
Payments to Health Boards	258,970
Payments to Other Bodies	135,100
Payments to Voluntary Organisations	237,280
PE Facilities / Transport	1,300
People's Network	2,600
Sexual Abuse Line	18,000
SQA	4,800
Voluntary Organisation Projects	329,000
INCOME	(1,490,850)
Audio Visual Subs / Charges	(4,820)
Grant Income	(25,000)
Income	(380)
Income from Other Local Authorities	(318,100)
Other Income	(570,500)
Overdues / Damages	(2,200)
Parental Contributions	(12,410)
Photocopying Charges	(1,450)
Property Rent	(19,300)
Sale of Withdrawn Books	(500)
Sales, Fees & Charges	(6,000)
School Lets	(203,640)
SG Grant - Gaelic	(4,000)
Sports Scotland Grant	(322,550)
NET EXPENDITURE	22,517,440

REVENUE BUDGET 2023/24

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

OBJECTIVE SUMMARY	Budget 2023/24
ASN	12,225,130
Communities	6,626,730
Culture	2,811,600
Culture, Communities & Educational Resources Other	853,980
NET EXPENDITURE	22,517,440

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Education, Communities & Organisational Development

Service: Organisational Development, Policy & Communications

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	1,880,360
Non Teachers	1,990,070
Salaries	1,527,970
Superannuation	300,840
National Insurance	157,160
Overtime	2,000
Travel	2,100
Salaries - Other	(110,710)
Apprenticeship Levy - Non Teachers	7,890
Salaries - Turnover Savings	(118,600)
Other Employee Costs	1,000
Interview Expenses	1,000
PROPERTY COSTS	72,080
Office Accommodation	72,080
SUPPLIES & SERVICES	9,800
Books & Publications	200
Computer Consumables	100
Computer Software Maintenance	5,200
Flexi Machine	3,600
Office Equipment	200
Other Supplies & Services	500
ADMINISTRATION COSTS	101,520
Advertising	50,200
Conferences, Courses & Seminars	1,100
Insurance	6,960
Legal Expenses	1,300
Mobile Phones	1,060
Other Administration Costs	11,100
Postage	400
Printing & Stationery	14,100
Publicity	300
Training	15,000
OTHER EXPENDITURE	258,010
CG Funded - Christmas	10,500
CG Funded - Comet Festival	13,300
CG Funded - Highland Games	29,400
Commission: Sheriff Officer	500
Consultants	114,300
Corporate Development & Continuous Improvement	17,100
Miscellaneous	2,000
Other Expenditure	12,000
Tourism	8,000
Workforce Development	50,910
INCOME	(102,500)
Other Income	(22,300)
Payroll Income	(16,000)

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Education, Communities & Organisational Development

Service: Organisational Development, Policy & Communications

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Recharge Common Good/Trust Funds	(53,200)
SLA: Inverclyde Leisure	(11,000)
NET EXPENDITURE	2,219,270

OBJECTIVE SUMMARY	Budget 2023/24
Organisational Development & H.R.	1,661,600
Corporate Communications	337,270
Corporate Policy	220,400
NET EXPENDITURE	2,219,270

REVENUE BUDGET 2023/24

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

OBJECTIVE SUMMARY	Budget 2023/24
Corporate Director	(133,270)
Social Care Finance	572,130
Children & Families/ Criminal Justice	13,002,410
Community Care & Health	46,462,070
Planning, Health Improvement & Commissioning	4,341,440
Mental Health, Alcohol & Drug Recovery & Homelessness	3,911,500
NET EXPENDITURE	68,156,280

REVENUE BUDGET 2023/24

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Corporate Director

Division: Corporate Director

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	113,850
Non Teachers	125,440
Salaries	81,580
Superannuation	24,310
National Insurance	17,690
Travel	1,860
Salaries - Other	(11,590)
Apprenticeship Levy - Non Teachers	710
Salaries - Turnover Savings	(12,300)
PROPERTY COSTS	103,000
Gas	103,000
OTHER EXPENDITURE	308,950
Contingency	404,000
Other Expenditure	(435,070)
Payments to Health Boards	78,400
Payments to Other Bodies	261,620
INCOME	(659,070)
Charges to Health Board	(460,000)
Integrated Joint Board	(199,070)
NET EXPENDITURE	(133,270)

OBJECTIVE SUMMARY	Budget 2023/24
Corporate Director	(133,270)
NET EXPENDITURE	(133,270)

REVENUE BUDGET 2023/24

Committee: Health & Social Care
Corporate Director: Health & Social Care Partnership
Service: Corporate Director
Division: Social Care Finance

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	572,130
Non Teachers	613,270
Salaries	483,770
Superannuation	81,670
National Insurance	47,830
Salaries - Other	(41,140)
Apprenticeship Levy - Non Teachers	2,430
Salaries - Turnover Savings	(43,570)
NET EXPENDITURE	572,130

OBJECTIVE SUMMARY	Budget 2023/24
Social Care Finance	572,130
NET EXPENDITURE	572,130

REVENUE BUDGET 2023/24

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

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	8,832,070
Non Teachers	9,276,800
Salaries	7,269,600
Superannuation	1,172,090
National Insurance	691,730
Overtime	60,540
Travel	82,840
Salaries - Other	(544,720)
Apprenticeship Levy - Non Teachers	32,000
Salaries - Turnover Savings	(576,720)
Sessional	94,940
Sessional - Basic	60,240
Sessional - National Insurance	5,880
Sessional - Overtime	28,600
Sessional - Superannuation	220
Other Employee Costs	5,050
Other Costs	1,130
Other Training Costs	3,920
PROPERTY COSTS	204,270
Contract Cleaning	3,890
Electricity	25,000
Furniture & Fittings	14,450
Gas	15,190
Other Property Costs	20,080
Rates	48,760
Refuse Collection	5,530
Rents	63,000
Water	8,370
SUPPLIES & SERVICES	256,260
Books & Publications	1,800
Client General Requisites	36,480
Client Treatment Courses	66,600
Clients Clothing	18,500
Clients Holiday & Outings	24,380
Equipment Rental	5,780
Office Equipment	5,500
Other Supplies & Services	8,970
Provisions	80,000
Tools & Equipment	8,250
TRANSPORT & PLANT COSTS	20,150
Internal Transport - Fuel	7,020
Internal Transport - Hires	700
Internal Transport - Non-Routine Maintenance	2,040

REVENUE BUDGET 2023/24

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

SUBJECTIVE SUMMARY	Budget 2023/24
Internal Transport - Routine Maintenance	10,390
ADMINISTRATION COSTS	277,780
Advertising	3,600
Allocation from Administration	142,840
Conferences, Courses & Seminars	2,000
Legal Expenses	104,300
Membership Fees / Subs	2,300
Mobile Phones	1,310
Postage	1,400
Printing & Stationery	5,210
Telephone Line Rental: Costs	3,200
Telephones	620
Training	11,000
OTHER EXPENDITURE	6,139,360
Additional Support Adult	25,000
Adoption Allowances	226,150
Carers Service Plan	84,350
Children's Act - Section 29	43,400
Children's Act - Section 30	7,500
Children's Panel Expenses	600
Children's Residential Accomodation	2,810,070
Direct Payments	60,400
Fostering - Fee Based	299,950
Grants to Voluntary Organisations	10,730
Kinship	878,770
Other Expenditure	18,810
Payments to Foster Parents - Discretionary	1,900
Payments to Foster Parents - Standard	296,600
Payments to Health Boards	176,640
Payments to Other Bodies	760,720
Payments to Voluntary Organisations	240,900
Respite	162,370
Scotland Act - Section 29	9,400
Section 12 Grants	15,700
Support for Young People Leaving Care	9,400
INCOME	(2,727,480)
Charges to Health Board	(137,300)
Grant Income	(1,767,110)
Integrated Joint Board	(657,120)
Other Income	(165,950)
NET EXPENDITURE	13,002,410

REVENUE BUDGET 2023/24

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

OBJECTIVE SUMMARY	Budget 2023/24
Children & Families	12,904,980
Criminal Justice	97,430
NET EXPENDITURE	13,002,410

REVENUE BUDGET 2023/24

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

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	20,690,540
Non Teachers	21,224,420
Salaries	17,175,980
Superannuation	2,617,720
National Insurance	1,153,280
Overtime	53,620
Travel	193,520
Other Employee Costs	30,300
Salaries - Other	(736,000)
Apprenticeship Levy - Non Teachers	72,240
Salaries - Turnover Savings	(808,240)
Sessional	133,780
Sessional - Basic	133,780
Other Employee Costs	68,340
Other Costs	68,340
PROPERTY COSTS	246,550
Cleaning General	1,700
Cleaning Materials	6,000
Contract Cleaning	43,110
Electricity	58,600
Furniture & Fittings	1,900
Gas	30,740
Other Property Costs	27,700
Rates	36,100
Rents	31,500
Water	9,200
SUPPLIES & SERVICES	661,630
Aids & Adaptations	398,000
Catering Statutory	3,500
Client General Requisites	31,300
Clothing & Uniforms	29,500
Contract Catering	18,910
Equipment Rental	9,720
Office Equipment	1,300
Other Supplies & Services	8,100
Provisions	30,300
Tools & Equipment	131,000
TRANSPORT & PLANT COSTS	323,730
External Hires	33,700
External Transport	59,000
Internal Transport - Drivers	86,850
Internal Transport - Fuel	45,090
Internal Transport - Non-Routine Maintenance	14,200
Internal Transport - Routine Maintenance	39,890
Other Transport & Plant	45,000

REVENUE BUDGET 2023/24

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

SUBJECTIVE SUMMARY	Budget 2023/24
ADMINISTRATION COSTS	100,110
Conferences, Courses & Seminars	1,500
Insurance	40
Legal Expenses	15,900
Other Administration Costs	500
Postage	9,700
Printing & Stationery	7,300
Promotions & Publicity	1,000
Telephone Line Rental: Costs	11,370
Telephones	3,100
Training	3,700
Training Courses	46,000
OTHER EXPENDITURE	39,839,000
Additional Support Adult	2,752,300
Additional Support Older People	140,450
Community Based Home Care	28,530
Contingency	260,610
Day Services Adult	75,940
Day Services Mental Health	45,480
Day Services Older People	599,260
Direct Payments Adult	273,040
Direct Payments Older People	410,250
Direct Payments Personal Care	437,300
External Home Helps	4,461,280
Free Personal Care - Nursing Homes	2,004,800
Grants	338,440
Grants to Voluntary Organisations	338,170
Homecare Adult	395,240
Homecare Older People	5,440
Housing Support Adult	3,151,610
Housing Support Older People	312,360
Other Expenditure	383,600
Payments to External Providers	16,500
Payments to Health Boards	499,700
Payments to Other Bodies	631,530
Payments to Support Providers	46,850
Personal Care Adult	4,133,570
Personal Care Older People	232,730
Residential Adult	1,157,360
Residential Nursing	15,777,770
Residential Older People	127,420
Respite	800,470
Section 12 Grants	1,000
INCOME	(15,399,490)
Blue Badge Fees	(30,600)
Charges to Health Board	(770,540)

REVENUE BUDGET 2023/24

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Community Care & Health

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Income from Other Local Authorities	(148,410)
Integrated Joint Board	(4,585,880)
Other Income	(229,000)
R.T. (Resource Transfer) Income	(9,182,370)
Sales, Fees & Charges	(452,690)
NET EXPENDITURE	46,462,070

OBJECTIVE SUMMARY	Budget 2023/24
Older People	31,062,450
Assessment & Care Management	2,824,400
People with Learning Disabilities	9,669,230
Physical & Sensory Disabilities	2,905,990
NET EXPENDITURE	46,462,070

REVENUE BUDGET 2023/24

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	3,399,490
Non Teachers	3,647,840
Salaries	2,837,640
Superannuation	547,100
National Insurance	251,930
Overtime	2,510
Travel	8,660
Salaries - Other	(249,760)
Apprenticeship Levy - Non Teachers	14,680
Salaries - Turnover Savings	(264,440)
Other Employee Costs	1,410
Other Costs	1,410
PROPERTY COSTS	257,240
Cleaning Materials & Equipment	1,700
Furniture & Fittings	100
Office Accommodation	243,540
Other Property Costs	11,900
SUPPLIES & SERVICES	220,340
Books & Publications	3,600
Computer Consumables	1,000
Computer Software Maintenance	206,500
Equipment Rental	6,840
Office Equipment	1,900
Other Supplies & Services	500
TRANSPORT & PLANT COSTS	4,180
External Hires	3,900
Internal Transport - Fuel	280
ADMINISTRATION COSTS	302,140
Advertising	700
Conferences, Courses & Seminars	3,000
Insurance	145,080
Legal Fees	27,200
Membership Fees / Subs	1,500
Mobile Phones	18,340
Other Administration Costs	1,900
Postage	11,300
Printing & Stationery	4,900
Telephone Line Rental: Costs	41,850
Telephones	2,500
Training Courses	43,870
OTHER EXPENDITURE	468,750
Food Banks	12,000
Payments to Health Boards	102,600
Payments to Other Bodies	74,770
Payments to Other Local Authorities	164,930
Payments to Voluntary Organisations	84,550

REVENUE BUDGET 2023/24

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Registration Fees	22,900
Starter Packs	7,000
INCOME	(310,700)
Charges to Health Board	(115,700)
Integrated Joint Board	(40,000)
Management Costs Recharge - Criminal Justice	(136,000)
Recharges	(4,000)
Sales, Fees & Charges	(15,000)
NET EXPENDITURE	4,341,440

OBJECTIVE SUMMARY	Budget 2023/24
Business Support	2,392,090
Quality & Development	1,128,980
Health Inequalities	820,370
NET EXPENDITURE	4,341,440

REVENUE BUDGET 2023/24

Committee: Health & Social Care

Corporate Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
EMPLOYEE COSTS	3,870,290
Non Teachers	4,117,600
Salaries	3,191,300
Superannuation	543,890
National Insurance	327,960
Overtime	6,320
Travel	48,130
Salaries - Other	(267,620)
Apprenticeship Levy - Non Teachers	14,590
Salaries - Turnover Savings	(282,210)
Sessional	9,810
Sessional - Basic	9,810
Other Employee Costs	10,500
Other Costs	10,500
PROPERTY COSTS	310,630
Cleaning General	12,700
Cleaning Materials & Equipment	900
Council Tax	17,700
Electricity	21,590
Furniture & Fittings	32,300
Gas	15,940
Other Property Costs	2,800
Rates	53,200
Refuse Collection	3,300
Rents	102,400
Repairs & Maintenance	41,500
Water	6,300
SUPPLIES & SERVICES	72,360
Client Treatment Courses	16,200
Computer Software Upgrades	30,000
Equipment Rental	10,290
Other Supplies & Services	9,370
Provisions	6,300
Tools & Equipment	200
TRANSPORT & PLANT COSTS	6,630
External Hires	1,600
Hire of Vehicles	3,000
Internal Transport - Fuel	130
Other Transport Costs	1,900
ADMINISTRATION COSTS	92,140
Legal Expenses	55,000
Legal Fees	22,400
Other Administration Costs	300
Postage	1,600
Printing & Stationery	3,900
Telephone Line Rental: Costs	400

REVENUE BUDGET 2023/24

Committee: Health & Social Care
 Corporate Director: Health & Social Care Partnership
 Service: Mental Health, Alcohol & Drug Recovery, Homelessness
 Division: All

SUBJECTIVE SUMMARY	Budget 2023/24
Telephones	200
Training Courses	8,340
OTHER EXPENDITURE	4,045,520
Additional Support Adult	186,440
Additional Support Core Hours	12,720
Additional Support Older People	11,360
Detox	31,630
Direct Payments Adult	40,440
Direct Payments Older People	44,310
General Bad Debt Provision	72,800
Grants	214,870
Homeless Accommodation	6,770
Housing Support Adult	1,383,060
Housing Support Older People	132,290
Other Expenditure	103,370
Payments to Health Boards	76,700
Payments to Other Bodies	696,350
Payments to Other Local Authorities	7,290
Payments to Support Providers	506,930
Personal Care Adult	13,540
Personal Care Older People	11,450
Residential Adult	372,710
Residential Older People	120,490
INCOME	(4,486,070)
Charges to Health Board	(439,600)
Homeless Rents	(480,300)
Integrated Joint Board	(812,930)
R.T. (Resource Transfer) Income	(2,816,740)
Sales, Fees & Charges	(2,000)
Void Rents	65,500
NET EXPENDITURE	3,911,500

OBJECTIVE SUMMARY	Budget 2023/24
Mental Health	1,734,880
Alcohol and Drug Recovery Service	1,017,240
Homelessness	1,159,380
NET EXPENDITURE	3,911,500

REVENUE BUDGET 2023/24

Committee: Policy & Resources

Corporate Director: Chief Executive

Service: Miscellaneous

Division: Miscellaneous

SUBJECTIVE SUMMARY	Budget 2023/24
OTHER EXPENDITURE	10,451,550
Added Years - Monthly	1,004,000
Added Years Lump Sum - Teachers	252,200
Added Years Monthly - Teachers	348,200
Audit Fees	274,990
Inflation Contingency	7,412,760
Other Expenditure - Anti Poverty Contribution	489,000
Pension Increases	470,400
Pension Increases - Teachers	200,000
INCOME	(937,500)
Internal Resources Interest	(500,500)
Contribution To Anti Poverty	(437,000)
NET EXPENDITURE	9,514,050

OBJECTIVE SUMMARY	Budget 2023/24
Miscellaneous	9,514,050
NET EXPENDITURE	9,514,050

SECTION 2: CAPITAL BUDGETS

General Fund Capital Programme - 2023/26

Available Resources

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
Government Capital Support	8,102	6,000	6,000	20,102
Capital Receipts	355	404	315	1,074
Capital Grants	3,425	-	-	3,425
Prudential Funded Projects	5,150	9,179	2,748	17,077
Balance B/F From 22/23	12,250	-	-	12,250
Capital Funded from Current Revenue	682	5,780	3,764	10,226
Available Resources	29,964	21,363	12,827	64,154
Total Expenditure	16,719	33,492	16,979	67,190
(Shortfall)/Under Utilisation of Resources				(3,036)
Approved 5% Overcommitment				(3,208)
(Shortfall)/Available Head Room				172

Notes:

Funding Deficit

Overprovision within the Capital Programme of 5% against available resources has been approved to allow for increased resources or slippage.

Government Capital Support

2023/24 grant per Provisional Settlement, 2024/25 & 2025/26 grant is estimated.

Inflation Pressures

Figures include uplifts in general allowances from 2023/24 as follows:

Property £400k per year

RAMP £250k per year

Scheme of Assistance £73k per year

Indoor Tennis Facility

Education & Communities Committee agreed on 24/1/23 to cancel this project. Appendices reflect this decision.

General Fund Capital Programme - 2023/26

Approved Programme

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<u>Policy & Resources</u>				
<u>Finance</u>				
Annual Allocation (ICT)	500	635	644	1,779
Proposed Reserves Allocation	-	2,000	2,000	4,000
Cost Pressure Contingency	-	131	-	131
<u>Policy & Resources Total</u>	500	2,766	2,644	5,910

General Fund Capital Programme - 2023/26

Approved Programme

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<u>Environment & Regeneration</u>				
<u>Roads & Environmental</u>				
Cycling, Walking & Safer Streets	335	-	-	335
SPT	400	-	-	400
Flooding Strategy - Future Schemes	176	250	350	776
Kirn Drive Passing Places	20	157	-	177
Former St Ninians School Site	-	170	-	170
Feasibility Studies	45	-	-	45
RAMP - Carriageways	1,600	1,925	1,975	5,500
RAMP - Footways	200	250	250	700
RAMP - Structures	100	250	200	550
RAMP - Lighting	150	300	350	800
RAMP - Other Assets	150	200	200	550
RAMP - Staff Costs	330	330	330	990
Cemetery Development	-	92	-	92
Cremator Replacement	1,180	230	-	1,410
Zero Waste Fund	60	60	60	180
Vehicles Replacement Programme	929	1,629	1,279	3,837
Play Area Strategy	30	70	-	100
Barr's Brae Steps	40	-	-	40
Park, Cemeteries & Open Spaces AMP	172	200	200	572
<u>Roads & Environmental Total</u>	5,941	6,187	5,194	17,322
<u>Regeneration & Planning</u>				
T&VC - West Blackhall Street	1,000	2,437	-	3,437
T&VC - Babylon Purchase & Demolition	-	119	-	119
T&VC - Other	200	-	-	200
T&VC - Complete on site	-	34	-	34
Comet Replacement	-	541	-	541
Port Glasgow Town Centre Regeneration	-	428	-	428
Place Based Funding - 2022/23	500	-	-	500
Scheme of Assistance/Aids & Adaptations	736	806	806	2,348
Clune Park	250	750	-	1,000
<u>Regeneration & Planning Total</u>	2,686	5,115	806	8,607

General Fund Capital Programme - 2023/26

Approved Programme

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<u>Property Services</u>				
General Provision	914	4,600	2,400	7,914
Additional Covid pressure allowance	-	100	-	100
Feasibility Studies	-	86	-	86
Greenock Municipal Buildings - Window Replacement	25	50	-	75
Greenock Municipal Buildings - Air Handling	20	50	-	70
Greenock Cemetery _ Ivy House Replacement	20	19	-	39
Waterfront Leisure Centre Lifecycle Works	10	10	-	20
Various Garages/Stores Replacement	-	109	-	109
Vehicle Maintenance Facility Drying Room Alterations	-	5	-	5
Sea Walls/Retaining Walls	10	30	-	40
Coastal Change Adaptions	150	-	-	150
Customhouse Square - Risk/DDA Works	-	3	-	3
Watt Institute - Risk/DDA Works	100	107	-	207
Net Zero	500	2,030	1,100	3,630
New Ways of Working	25	100	-	125
Minor Works	16	56	-	72
Statutory Duty Works	55	100	-	155
Pottery Street Depot Resilience Generator	-	5	-	5
Complete on Site	-	284	-	284
Depot Demolitions	-	51	-	51
Capital Works on Former Tied Houses	-	110	110	220
Kirn Drive Civic Amenity Site	-	235	-	235
<u>Property Services Total</u>	1,845	8,140	3,610	13,595
Environment & Regeneration Total	10,472	19,442	9,610	39,524

General Fund Capital Programme - 2023/26

Approved Programme

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<u>Education, Communities & Organisational Development</u>				
<u>Inclusive Education, Culture & Communities</u>				
Leisure Pitches AMP - Lifecycle Fund	-	50	551	601
Waterfront Leisure Centre Training Pool Moveable Floor	300	60	-	360
PG New Community Hub (King George VI Building) Complete on Site	1,000	210	-	1,210
Lifecycle Fund	-	5	-	5
Lifecycle Fund	1,847	3,500	4,000	9,347
CO2 Monitors in Schools	-	72	-	72
Free School Meals	50	300	-	350
Complete on site	-	346	-	346
 <u>Education (Early Learning & Childcare Expansion)</u>				
ELC Complete On Site	-	141	-	141
 <u>Education Total</u>				
	1,897	4,359	4,000	10,256
 <u>Education, Communities & Organisational Development Total</u>				
	3,197	4,684	4,551	12,432

General Fund Capital Programme - 2023/26

Approved Programme

	2023/24 £000	2024/25 £000	2025/26 £000	Total £000
<u>Health & Social Care Partnership</u>				
Crosshill Childrens Home Replacement	50	-	-	50
New Learning Disability Facility	2,500	6,600	174	9,274
Health & Social Care Partnership Total	2,550	6,600	174	9,324
Total Expenditure	16,719	33,492	16,979	67,190

SECTION 3: RESERVES

INVERCLYDE COUNCIL
GENERAL FUND RESERVES

	<u>£000's</u>
Projected Usable Balance 31/3/22 (Report 05/03/23)	3,719
<u>Available Funding:</u>	
Share of Scottish Government one off funding £120m 2022/23	1,858
Write Back of Earmarked Reserves	1,460
Service Concession (P&R January 2023)	14,748
IRI Interest (2023/26)	3,500
Projected Surplus/(Deficit) 2022/23 - Period 11 P&R	1,098
<u>Use of Balances:</u>	
Local Elections	(140)
Loans Charges Funding Model	(1,200)
IL Smoothing Reserve	(400)
IL Living Wage Contribution	(77)
Service Concession Smoothing Reserve	(602)
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)
Projected Reserve Balance, 31/3/23	5,264

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 2023/24

	Budget 2023/24
PROPERTY COSTS	35,700
Repairs & Maintenance	11,000
Rates	21,200
Property Insurance	3,500
ADMINISTRATION COSTS	7,700
Sundries	1,500
Commercial Rent Management Charge	2,200
Recharge for Accountancy	4,000
OTHER EXPENDITURE	61,500
Christmas Lights Switch On	10,500
Gourock Highland Games	29,400
Armistice Service	8,300
Comet Festival	13,300
INCOME	(108,900)
Gross Rent	(159,200)
Void Rents	50,800
Internal Resources Interest	(500)
<u>NET EXPENDITURE</u>	(4,000)

Projected Fund Balance as at 31st March 2024

£128,000

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 31st 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.