

Inverclyde Council
Budget
2025 - 2026



INVERCLYDE COUNCIL
BUDGET 2025/26

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INVERCLYDE COUNCIL

2025/26 BUDGET

INTRODUCTION

The following represents the summarised Inverclyde Council Revenue Budgets for financial year 2025/26, Capital Budgets for the General Fund for the financial year 2025/28 as well as the approved use of Reserves for 2025/26 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 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 myself (extension 2143).

Angela Edmiston
Interim Chief Financial Officer

INVERCLYDE COUNCIL

2025/26 BUDGET

CONTACT POINTS ARE:

Chief Executive Services

Chief Executive's Office
Legal, Democratic, Digital and
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Finance Services

Alison Bell

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Miscellaneous

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Ext 2377

Environment & Regeneration

Physical Assets
Regeneration, Planning & Public Protection

Julie Ann Wilson

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**Education, Communities & Organisational
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Education
Culture, Communities and Educational
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Health & Social Care Partnership

Children & Families / Criminal Justice
Community Care & Health
Planning Health Improvement & Commissioning
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SECTION 1: REVENUE BUDGETS

REVENUE BUDGET 2025/26

Committee: All

Director: All

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Chief Executive Services	12,199,640
Environment & Regeneration Directorate	22,139,100
Education, Communities & Organisational Development Directorate	125,230,640
Health & Social Care Partnership Directorate	78,661,550
Directorate Sub-Total	238,230,930
Miscellaneous	11,520,240
Loan Charges	16,182,990
Workstream Savings Approved	(210,160)
Service Concession Flexibility	(1,650,000)
Total Expenditure	264,074,000
Financed By:	
General Revenue Grant/ Non Domestic Rates	(224,381,000)
Council Tax	(38,448,000)
Contribution from General Fund Reserve	(1,245,000)
Net Expenditure	-

REVENUE BUDGET 2025/26

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

OBJECTIVE SUMMARY	Budget 2025/26
Chief Executive Services	514,450
Finance Services	6,250,440
Legal, Democratic, Digital and Customer Services	5,434,750
NET EXPENDITURE	12,199,640

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Chief Executive Services

Division: Chief Executive

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	299,010
Non Teachers	319,020
Salaries	258,720
Superannuation	18,390
National Insurance	38,710
Overtime	300
Travel	2,900
Salaries - Other	(20,010)
Apprenticeship Levy - Non Teachers	1,360
Salaries - Turnover Savings	(21,370)
PROPERTY COSTS	14,750
Office Accommodation	14,750
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
OTHER EXPENDITURE	190,310
Other Expenditure	190,310
NET EXPENDITURE	514,450

OBJECTIVE SUMMARY	Budget 2025/26
Chief Executive	514,450
NET EXPENDITURE	514,450

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Finance Services

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	3,076,280
Non Teachers	3,269,670
Salaries	2,725,640
Superannuation	179,960
National Insurance	350,780
Overtime	6,690
Travel	4,800
Other Employee Costs	1,800
Salaries - Other	(193,390)
Apprenticeship Levy - Non Teachers	13,740
Salaries - Turnover Savings	(207,130)
PROPERTY COSTS	146,220
Furniture & Fittings	770
Office Accommodation	145,450
SUPPLIES & SERVICES	223,370
Books & Publications	1,300
Computer Software Maintenance	213,870
Computer Software Upgrades	3,900
Maintenance of Office Equipment	1,000
Other Supplies & Services	3,300
ADMINISTRATION COSTS	587,390
Agency Fees	24,700
Conferences, Courses & Seminars	3,570
Insurance	141,290
Legal Expenses	2,780
Legal Expenses: Sheriff Officer	290,040
Mobile Phones	360
Other Administration Costs	7,730
Postage	69,700
Printing & Stationery	28,350
Risk Management	4,400
Subscriptions	10,500
Telephone Line Rental: Costs	1,850
Telephones	820
Training Courses	1,300
OTHER EXPENDITURE	24,622,850
Consultants	1,900
Direct Payments	721,000
Discretionary Housing Payments	1,502,000
Discretionary Relief	618,100
Miscellaneous	8,170
Other Expenditure	3,270
Payments to Other Local Authorities	40,150
Renfrewshire Valuation Board	630,160
Rent Allowances (Private)	20,631,470

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Finance Services

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
Rent Rebates (Council)	466,630
INCOME	(22,405,670)
DWP - Housing Benefits Admin	(351,970)
DWP Rent Allowances (Private)	(20,103,450)
DWP Rent Rebates (Council)	(458,650)
HB Overpayments - Debtors Invoiced	(110,000)
Insurance Recharge	(78,400)
Legal Fees: Recoveries	(267,650)
Loans Fund Recharge	(45,500)
Other Income	(361,400)
Recharge Common Good/Trust Funds	(5,000)
Scottish Water Agency Fee	(329,650)
Statutory Additions	(294,000)
NET EXPENDITURE	6,250,440

OBJECTIVE SUMMARY	Budget 2025/26
Service Management	146,040
Accountancy & Exchequer	1,712,090
Revenues & Benefits:	
Management	92,590
Council Tax	302,690
Non-Domestic Rates	624,100
Benefits	3,137,860
Internal Audit	235,070
NET EXPENDITURE	6,250,440

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	3,779,280
Non Teachers	4,173,550
Salaries	3,463,470
Superannuation	231,950
National Insurance	442,920
Overtime	28,410
Travel	6,800
Salaries - Other	(257,890)
Apprenticeship Levy - Non Teachers	17,000
Salaries - Turnover Savings	(274,890)
Other Employee Costs	(136,380)
Transfers Out	(136,380)
PROPERTY COSTS	429,900
Cleaning Materials & Equipment	300
Furniture & Fittings	930
Office Accommodation	428,670
SUPPLIES & SERVICES	795,360
Books & Publications	1,700
Catering	200
Clothing & Uniforms	4,100
Computer Consumables	600
Computer Hardware Maintenance	50,780
Computer Hardware Upgrades	2,200
Computer Software Maintenance	720,680
Computer Software Upgrades	300
Hospitality	5,700
Maintenance of Office Equipment	1,300
Office Equipment	4,800
Other Supplies & Services	2,000
Protective Clothing	600
Water Purchase	400
TRANSPORT & PLANT COSTS	4,940
Internal Transport - Fuel	1,320
Internal Transport - Non-Routine Maintenance	590
Internal Transport - Routine Maintenance	2,730
Other Transport & Plant	300
ADMINISTRATION COSTS	767,990
Allocation from Administration	162,550
Conferences, Courses & Seminars	5,530
Elections	14,400
Franking Machine	27,980
Hire of Halls & Theatres	300
Insurance	24,050
Legal Expenses	7,000

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
Mobile Phone Recharges	58,880
Mobile Phones	4,770
Other Administration Costs	2,670
Postage	12,700
Printing & Stationery	28,450
Subscriptions	4,900
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	2,000
OTHER EXPENDITURE	929,420
Community Councils	17,300
Contribution to COSLA	60,900
Members' Remuneration	797,620
Members' Travel & Subsistence	10,300
Other Expenditure	37,500
Other Subscriptions	1,800
Security Services	4,000
INCOME	(1,272,140)
Cab Drivers' Licences	(54,460)
Charge to Licensing	(169,120)
Franking Machine Income	(27,980)
Income	(58,650)
Legal Fees: External	(19,400)
Line Rental Charges	(413,260)
Liquor Licences	(122,100)
Mobile Phone Recharges	(58,880)
Operating Licences	(143,110)
Other Income	(12,130)
Other Licences	(17,970)
Property Enquiries	(8,720)
Recharge Salaries to Social Work	(43,660)
Recharge to Capital	(23,600)
Sales, Fees & Charges	(99,100)
NET EXPENDITURE	5,434,750

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Legal, Democratic, Digital and Customer Services

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Legal & Administration	1,070,180
Committee Support	142,490
Members Support	1,162,100
Licensing	(179,280)
Elections	14,400
Community Councils	17,300
ICT	2,428,290
Customer Service Centre	731,520
Registrars	47,750
NET EXPENDITURE	5,434,750

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Director	146,740
Physical Assets	6,512,890
Regeneration, Planning & Public Protection	15,479,470
NET EXPENDITURE	22,139,100

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: Director

Division: Director

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	139,510
Non Teachers	148,220
Salaries	122,610
Superannuation	7,970
National Insurance	17,640
Salaries - Other	(8,710)
Apprenticeship Levy - Non Teachers	610
Salaries - Turnover Savings	(9,320)
PROPERTY COSTS	4,010
Office Accommodation	4,010
ADMINISTRATION COSTS	2,620
Insurance	520
Other Administration Costs	2,100
OTHER EXPENDITURE	600
Other Expenditure	600
NET EXPENDITURE	146,740

OBJECTIVE SUMMARY	Budget 2025/26
Director	146,740
NET EXPENDITURE	146,740

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	5,327,970
Non Teachers	5,217,420
Salaries	4,151,980
Superannuation	284,690
National Insurance	522,010
Overtime	206,840
Travel	8,700
Other Employee Costs	43,200
Salaries - Other	(177,530)
Apprenticeship Levy - Non Teachers	20,750
Salaries - Turnover Savings	(249,120)
Salaries - Management Allocation	50,840
Other Employee Costs	288,080
Students' Costs	700
Transfers In	287,380
PROPERTY COSTS	3,240,250
Central Repairs	83,100
Cleaning Materials & Equipment	26,600
Contract Cleaning	227,330
Contract Janitors	16,410
Electricity	308,910
Furniture & Fittings	800
Gas	216,690
General Revenue Works Allocation	133,700
Health & Safety	24,500
Ingleston Allocation	20,460
Office Accommodation	102,790
Other Property Costs	34,600
Property Insurance	20,380
Rates	586,980
Rates on Empty Properties	1,500
Refuse Collection	51,830
Rents	8,000
Repairs & Maintenance	490,500
Repairs & Maintenance - Education	230,000
Repairs & Maintenance - Other	464,200
Repairs & Maintenance - Stairlighting	10,700
Security	66,800
Service Charge	2,900
Stairlighting Electricity	7,910
Waste Disposal Charge	10,600
Water	92,060

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
SUPPLIES & SERVICES	3,038,710
Bitumen, Asphalt & Coated Roadstone	817,610
Books & Publications	600
Catering	420
Clothing & Uniforms	2,600
Computer Software Maintenance	46,100
Direct Purchases	164,000
Emergency/ Miscellaneous Works	24,200
Flooding & Drainage Maintenance	55,500
General Equipment	2,000
Ground and Tree Maintenance	65,200
Maintenance of Office Equipment	500
Office Equipment	3,600
Other Supplies & Services	11,000
Payments for Lighting Maintenance	258,100
Payments to Other Contractors	51,200
Pothole/Patching	100,900
Protective Clothing	10,480
Reinvestment of Surplus	8,900
Roads Assessments / Feasibility	9,200
Small Tools & Implements	10,500
Stores Material Purchases	3,000
Street Lighting & Signals Electrical Power	616,700
Structural Maintenance	9,700
Sub Contractors	446,900
Technical Equip Licences / Maintenance	9,000
Technical Equipment	20,000
Tools & Equipment	1,400
Traffic Signs	10,000
Water Purchase	1,600
Winter Maintenance	277,800
TRANSPORT & PLANT COSTS	551,800
External Hires	5,800
Hire Charges, Private Contractors	285,600
Internal Transport - Fuel	90,230
Internal Transport - Non-Routine Maintenance	32,380
Internal Transport - Routine Maintenance	137,790
ADMINISTRATION COSTS	203,150
Advertising	2,900
Conferences, Courses & Seminars	2,300
Insurance	121,870
Legal Expenses: Sheriff Officer	29,430
Mobile Phones	2,100
Other Administration Costs	6,200
Postage	1,200
Printing & Stationery	9,190
Subscriptions	4,600

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: Physical Assets

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
Telephone Line Rental: Costs	11,860
Training	9,500
Training Courses	2,000
OTHER EXPENDITURE	1,591,290
Bank Charges	300
Cash Security Charges	3,900
Commission: Sheriff Officer	1,100
Medical Fees	400
Other Expenditure	16,900
Other Subscriptions	5,300
Passenger Transport Authority - Bus Shelters	61,750
Passenger Transport Authority - Concessionary Fares	166,300
Passenger Transport Authority - Passenger Transport	1,272,540
Payments to Other Bodies	1,200
Scotland Excel	61,600
INCOME	(7,440,280)
Capital	(2,256,000)
Charge for Disposal of Land	(4,100)
Events Income	(6,700)
Income	(277,180)
Income for Maintenance of Speed Cameras	(3,600)
Income from NRSWA	(12,900)
Legal Fees: Recoveries	(29,430)
Non Client Involvement	(26,100)
Other Income	(20,820)
Other Internal Income	(144,600)
Property Leases	(46,700)
Public Building Repairs	(772,410)
Recharge to Capital	(541,360)
Recharge to Internal Clients	(1,457,590)
Recharge to Private Tenants	(32,050)
Recharges	(84,800)
Rental Income	(62,100)
Rental to Other Users	(26,400)
Revenue	(309,500)
Sales, Fees & Charges	(386,840)
Staff Costs Recovered - Capital	(324,100)
Transfer to Capital of Property Sale Fees	(12,000)
Work Won in Tender	(603,000)
NET EXPENDITURE	6,512,890

REVENUE BUDGET 2025/26

Committee: Environment & Regeneration

Director: Environment & Regeneration

Service: Physical Assets

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Roads	3,713,690
Property	2,799,200
NET EXPENDITURE	6,512,890

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	11,991,900
Non Teachers	11,938,070
Salaries	9,570,880
Superannuation	612,730
National Insurance	1,211,600
Atypical Allowance Daytime	3,220
Atypical Allowance Evening	4,120
Atypical Allowance Weekend	8,960
Atypical Allowance Night Time	8,030
Overtime	431,840
Travel	34,000
Other Employee Costs	52,690
Salaries - Other	(515,330)
Apprenticeship Levy - Non Teachers	50,000
Salaries - Turnover Savings	(511,250)
Salaries - Management Allocation	1,351,550
Salaries - Management Recharge	(1,405,630)
Sessional	506,360
Seasonal Wages	451,090
Sessional - National Insurance	53,580
Sessional - Superannuation	1,690
Other Employee Costs	62,800
Other Costs	500
Other Staff Costs	213,300
Transfers Out	(151,000)
PROPERTY COSTS	948,160
CCTV Maintenance Contract & Expenses	67,200
Cleaning Materials	2,400
Contract Cleaning	58,220
Electricity	130,870
Furniture & Fittings	900
Gas	65,640
General Revenue Works Allocation	23,000
Hire of Containers	3,100
Ingleston Allocation	(20,460)
Office Accommodation	90,650
Other Property Costs	167,400
Property Insurance	8,070
Rates	158,040
Rates on Empty Properties	28,700
Refuse Collection	2,540
Rents	1,200
Repairs & Maintenance	11,700
Security	34,700

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
Skip Hire	73,900
Water	40,390
SUPPLIES & SERVICES	823,350
Books & Publications	1,800
Caskets & Urns	3,200
Clothing & Uniforms	2,160
Computer Software Maintenance	44,700
Computer Software Upgrades	2,900
Direct Purchases	41,600
Kennelling of Dogs	3,900
Laundry	100
Maintenance of Bins	7,700
Materials	311,450
Monitoring - General	5,000
Office Equipment	3,700
Other Supplies & Services	7,200
Photocopier Rental	7,500
Plastic Sacks	79,400
Protective Clothing	20,900
Purchase of Bins	42,700
Purchase of Food Samples	300
Rental of Vending Machine	200
Sub Contractors	135,600
Supply & Maintenance of Bins	4,900
Technical Equipment	32,000
Tools & Equipment	44,340
Traffic Management	20,100
TRANSPORT & PLANT COSTS	2,085,590
External Hires	26,100
Fixed Plant Maintenance	3,000
Fuel	558,400
Hire Charges, Private Contractors	12,000
Hire of Vehicles	24,940
Internal Transport - Fuel	370,600
Internal Transport - Non-Routine Maintenance	220,660
Internal Transport - Routine Maintenance	604,010
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	660
Vehicle Insurance	137,720

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
ADMINISTRATION COSTS	328,210
Administration Sundries	5,600
Agency Fees	79,600
Book of Remembrance	4,000
Conferences, Courses & Seminars	6,600
Insurance	107,550
Local Plan Preparation	7,900
Mobile Phones	6,800
Other Administration Costs	20,400
Postage	2,800
Printing & Stationery	17,600
Publicity	7,710
Subscriptions	2,600
Telephone Line Rental: Costs	24,250
Telephone Line Rental: Recharges	1,700
Telephones	100
Training	13,400
Training Courses	800
Waste Management Licence Fee	18,800
OTHER EXPENDITURE	6,988,800
Composting	119,100
Contingency	90,000
Dilapidation surveys	2,800
Environmental Protection Act	1,000
Fly Tipping Contingency Fund	12,100
Food Waste Disposal	56,620
Miscellaneous	6,200
New Deal	16,400
Non Contract Waste Disposal	68,000
Other Expenditure	518,400
Other Hospitality	100
Other Subscriptions	16,400
Green Waste Contract	463,300
Payments to Other Bodies	351,500
Regeneration Fund - Payment to Other Bodies	1,489,310
Residual Waste Contract	3,703,770
SME Employment Development	13,200
SME Revenue Grant Fund	21,700
SME Revenue Loan Fund	13,500
Tourism	25,400
INCOME	(7,686,540)
Glass Disposal Income	(20,400)
Book of Remembrance Income	(31,230)
Bulk Uplifts	(33,430)

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
Cinema Rental	(45,000)
Cremations	(832,360)
Deed Plan Fees	(12,800)
Events Income	(27,300)
External Labour Charge Recoveries	(11,260)
External Material Charge Recoveries	(17,680)
Fees & Charges	(455,000)
Foundations for Headstones	(26,900)
Garden Waste Income	(451,920)
Grant Income	(55,000)
Grant Income - CCTV Contribution from Police	(30,000)
Grounds Maintenance Recharge to Education	(132,630)
Grounds Maintenance Recharge to Other Services	(175,000)
Grounds Maintenance Recharge to Roads	(28,140)
Income	(9,070)
Interment Income	(262,870)
Other Income	(34,920)
Petroleum	(900)
Recharge Common Good/Trust Funds	(2,200)
Recharge to Capital	(120,000)
Recharge to Internal Clients	(28,340)
Recharges	(57,920)
Recharges - Drivers	(576,260)
Recharges - Fuel	(558,400)
Recharges - Non-Routine Maintenance	(285,170)
Recharges - Routine Maintenance	(859,740)
Recoveries	(68,230)
Rental Income	(757,500)
Rodent Officer Fees	(7,270)
Sale of Lairs	(134,190)
Sales - Bins & Sacks	(26,300)
Sales, Fees & Charges	(588,220)
Search Fees	(28,180)
Skip - Collection, Rental & Disposal	(7,800)
Trade Waste	(978,910)
Void Rents	98,700
Wasp Infestation Fees	(6,800)
NET EXPENDITURE	15,479,470

REVENUE BUDGET 2025/26

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

OBJECTIVE SUMMARY	Budget 2025/26
Economic Development	2,852,080
Commercial, Industrial & Miscellaneous Properties	(546,250)
Planning	557,710
Public Protection	2,958,310
Grounds & Waste	9,657,620
NET EXPENDITURE	15,479,470

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: All

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Corporate Director	161,510
Education	96,914,590
Culture, Communities & Educational Resources	25,703,700
Organisational Development, Policy & Communications	2,450,840
NET EXPENDITURE	125,230,640

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: Corporate Director

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	154,220
Non Teachers	163,800
Salaries	134,780
Superannuation	8,760
National Insurance	19,460
Travel	300
Other Employee Costs	500
Salaries - Other	(9,580)
Apprenticeship Levy - Non Teachers	540
Salaries - Turnover Savings	(10,120)
PROPERTY COSTS	6,720
Office Accommodation	6,720
ADMINISTRATION COSTS	570
Insurance	570
NET EXPENDITURE	161,510

OBJECTIVE SUMMARY	Budget 2025/26
Corporate Director	161,510
NET EXPENDITURE	161,510

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	74,810,160
Teachers	53,317,960
Teachers - Salaries	38,430,380
Teachers - Superannuation	9,335,730
Teachers - National Insurance	4,812,510
Teachers - Travel	42,840
Teachers - DRT	696,500
Non Teachers	22,145,780
Salaries	18,702,700
Superannuation	1,214,510
National Insurance	2,113,650
Travel	3,140
Other Employee Costs	111,780
Salaries - Other	(824,470)
Apprenticeship Levy - Teachers	179,300
Apprenticeship Levy - Non Teachers	94,510
Salaries - Teachers Turnover Savings	(366,370)
Salaries - Turnover Savings	(724,330)
Salaries - Management Allocation	(7,580)
Sessional	93,100
Sessional - Basic	90,300
Sessional - Superannuation	2,800
Other Employee Costs	77,790
Other Costs	77,790
PROPERTY COSTS	10,029,580
Cleaning Materials & Equipment	48,300
Contract Cleaning	1,429,130
Contract Janitors	1,175,230
Electricity	1,053,190
Gas	1,158,680
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	40,000
Other Property Costs	49,780
Property Insurance	109,710
Rates	4,008,870
Refuse Collection	368,190
Repairs & Maintenance	1,100
Water	329,300
SUPPLIES & SERVICES	7,699,210
Catering	151,790
Catering Statutory	4,930,660
Domestic & Cleaning	12,600
Education Supplies	544,210

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
GLOW / SSDN Supplies	113,720
Kitchen Equipment	51,100
Machine Rentals	3,200
Materials	31,920
Other Supplies & Services	900
Protective Clothing	13,480
Provisions	1,544,500
Provisions - Non EU	106,800
School Milk	107,440
Technical Equipment, Small Tools, Crockery, etc.	51,100
Text Books & Library Books	19,790
Tools & Equipment	16,000
TRANSPORT & PLANT COSTS	1,486,580
External Hires	9,000
External Transport	53,100
Internal Transport - Drivers	160,770
Internal Transport - Fuel	13,690
Internal Transport - Non-Routine Maintenance	4,950
Internal Transport - Routine Maintenance	14,870
Other Transport & Plant	1,800
Pupil Transport - SPT Contract	1,228,400
ADMINISTRATION COSTS	534,800
Insurance	248,390
Mobile Phones	1,100
Other Administration Costs	1,700
Postage	1,600
Printing & Stationery	56,330
Telephone Line Rental: Costs	188,680
Telephones	31,200
Training	5,800
OTHER EXPENDITURE	15,381,370
Clothing Grants	339,880
Early Years Partner Providers	1,589,680
Education Gateway Payment	16,000
HQ Purchase of School Licences	49,500
Miscellaneous Grants	50,000
Nutrition in Schools	16,600
Other Expenditure	189,260
Parent Councils	9,620
Parental Involvement	6,800
PE Facilities / Transport	8,690
Registration Fees	2,800
SEEMIS Group Admin Charge	78,600
SEMP - Unitary Charge	12,540,580
SG Gaelic Grant Expenditure	3,000
Skills Development	19,800

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Education

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
SQA	382,900
Staff Development Training	72,760
Workforce Development	4,900
INCOME	(13,027,110)
Cleaning - Service Level Agreement	(1,887,970)
Fixed Catering Bid	(3,125,600)
Grant Income	(3,568,290)
Income	(111,800)
Janitorial Recharge to Services	(1,264,290)
Other Income	(24,120)
Parental Contributions	(295,750)
Recharges - Kitchen Equipment Purchases	(20,700)
Recharges - Kitchen Equipment Repairs	(30,400)
Recharges - Milk	(106,800)
Recharges - Social Work	(10,120)
School Meals Income	(685,430)
School Milk Subsidy	(1,000)
SG Grant - Gaelic	(68,000)
Special Catering	(28,400)
Variable Catering Bid	(1,798,440)
NET EXPENDITURE	96,914,590

OBJECTIVE SUMMARY	Budget 2025/26
Early Years	15,992,000
Education Other	13,684,000
Facilities Management	121,110
Schools	67,117,480
NET EXPENDITURE	96,914,590

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	18,848,630
Teachers	7,683,840
Teachers - Salaries	4,937,200
Teachers - Superannuation	1,258,020
Teachers - National Insurance	662,590
Teachers - Other Employee Costs	200
Teachers - Travel	10,700
Teachers - DRT	60,550
Teachers - Music - Salaries	588,680
Teachers - Music - Superannuation	37,570
Teachers - Music - National Insurance	77,950
Teachers - Music - Other Employee Costs	50,280
Teachers - Music - Travel	100
Non Teachers	11,745,310
Salaries	9,977,430
Superannuation	649,510
National Insurance	1,085,150
Atypical Allowance Daytime	400
Travel	22,420
Other Employee Costs	10,400
Salaries - Other	(713,350)
Apprenticeship Levy - Teachers	28,070
Apprenticeship Levy - Non Teachers	50,000
Salaries - Teachers Turnover Savings	(55,620)
Salaries - Turnover Savings	(735,800)
Sessional	73,300
Seasonal Wages	29,200
Sessional - Basic	44,100
Other Employee Costs	59,530
Coaching Fees	8,000
Other Costs	2,070
Other Staff Costs	15,360
Other Training Costs	31,000
Overtime	1,000
Travel & Subsistence	2,100
PROPERTY COSTS	2,566,580
Contract Cleaning	126,290
Contract Janitors	72,650
Electricity	623,190
Furniture & Fittings	300
Gas	959,380
Grounds Maintenance	175,000
Health & Safety	1,000
Janitor Supplies Non-Delegated	89,000

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
Office Accommodation	296,680
Other Property Costs	11,990
Property Insurance	34,420
Rates	115,260
Refuse Collection	7,660
Rents	26,400
Repairs & Maintenance	2,800
Waste Disposal Charge	2,510
Water	22,050
SUPPLIES & SERVICES	745,730
Books & Publications	38,600
Catering	3,500
CDs & Cassettes	17,600
Education Supplies	57,150
Electronic Resources	5,500
Goods for Resale	8,100
Inverclyde Leisure Hall Management Fee	341,000
Library Management System	22,000
Office Equipment	2,200
Office Equipment, Materials & Instruments	3,400
Other Supplies & Services	62,900
School Milk	3,600
Special Projects	12,500
Sport & Leisure Management Fee	164,080
Text Books & Library Books	3,500
Water Purchase	100
TRANSPORT & PLANT COSTS	907,490
External Hires	3,900
External Transport	476,500
Internal Transport - Drivers	328,640
Internal Transport - Fuel	38,040
Internal Transport - Non-Routine Maintenance	10,350
Internal Transport - Routine Maintenance	50,060
ADMINISTRATION COSTS	424,440
Conferences, Courses & Seminars	6,300
EMA Administration Grant Expenditure	25,000
Insurance	298,820
Membership Fees / Subs	14,300
Mobile Phones	7,640
Other Administration Costs	5,100
Postage	7,500
Printing & Stationery	13,700
Subscriptions	100
Telephone Line Rental: Costs	43,620

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
Telephones	400
Training Courses	1,960
OTHER EXPENDITURE	3,809,820
Arts Development	180,000
ASN Placements	370,800
ASN Resources	384,000
ASN Support	71,530
Clothing Grants	635,220
Copyrights / Performing Rights	900
EMA Payments	560,000
Exhibitions / Concerts	6,400
Free Swimming Initiative	115,000
Health & Safety at Work	200
Miscellaneous	65,720
Other Expenditure	255,640
Other Hospitality	2,300
Other Subscriptions	32,600
Payment to Birkmyre Trust	12,000
Payments to Health Boards	295,830
Payments to Other Bodies	160,100
Payments to Voluntary Organisations	357,280
PE Facilities / Transport	1,300
People's Network	2,600
Sexual Abuse Line	18,000
SQA	4,800
Staff Development Training	6,600
Voluntary Organisation Projects	271,000
INCOME	(1,598,990)
Audio Visual Subs / Charges	(6,370)
Grant Income	(25,000)
Income	(23,210)
Income from Other Local Authorities	(350,670)
Other Income	(567,560)
Overdues / Damages	(1,980)
Parental Contributions	(17,680)
Photocopying Charges	(1,600)
Property Rent	(19,300)
Sale of Withdrawn Books	(150)
Sales, Fees & Charges	(5,410)
School Lets	(255,510)
SG Grant - Gaelic	(2,000)
Sports Scotland Grant	(322,550)
NET EXPENDITURE	25,703,700

REVENUE BUDGET 2025/26

Committee: Education & Communities

Corporate Director: Education, Communities & Organisational Development

Service: Culture, Communities and Educational Resources

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
ASN	15,099,640
Communities	6,452,760
Culture	3,028,420
Culture, Communities & Educational Resources Other	1,122,880
NET EXPENDITURE	25,703,700

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Corporate Director: Education, Communities & Organisational Development

Service: Organisational Development, Policy & Communications

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	2,093,470
Non Teachers	2,219,980
Salaries	1,856,520
Superannuation	123,050
National Insurance	236,310
Overtime	2,000
Travel	2,100
Salaries - Other	(127,510)
Apprenticeship Levy - Non Teachers	9,380
Salaries - Turnover Savings	(136,890)
Other Employee Costs	1,000
Interview Expenses	1,000
PROPERTY COSTS	64,330
Office Accommodation	64,330
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	286,510
CG Funded - Christmas	10,500
CG Funded - Comet Festival	13,300
CG Funded - Highland Games	29,400
Commission: Sheriff Officer	500
Consultants	147,300
Corporate Development & Continuous Improvement	10,100
Miscellaneous	2,000
Other Expenditure	14,500
Tourism	8,000
Workforce Development	50,910

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Corporate Director: Education, Communities & Organisational Development

Service: Organisational Development, Policy & Communications

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
INCOME	(104,790)
Other Income	(24,590)
Payroll Income	(16,000)
Recharge Common Good/Trust Funds	(53,200)
SLA: Inverclyde Leisure	(11,000)
NET EXPENDITURE	2,450,840

OBJECTIVE SUMMARY	Budget 2025/26
Organisational Development & H.R.	1,957,060
Corporate Communications	363,880
Corporate Policy	129,900
NET EXPENDITURE	2,450,840

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Health & Social Care

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Director	4,237,090
Social Care Finance	637,180
Business Support	2,500,270
Children & Families/ Criminal Justice	14,327,770
Community Care & Health	51,198,270
Planning, Health Improvement & Commissioning	1,927,420
Mental Health, Alcohol & Drug Recovery & Homelessness	3,833,550
NET EXPENDITURE	78,661,550

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	208,990
Non Teachers	224,580
Salaries	173,960
Superannuation	28,060
National Insurance	20,410
Travel	2,150
Salaries - Other	(15,590)
Apprenticeship Levy - Non Teachers	820
Salaries - Turnover Savings	(16,410)
PROPERTY COSTS	35,000
Gas	35,000
ADMINISTRATION COSTS	41,000
Legal Expenses	41,000
OTHER EXPENDITURE	5,294,720
Audit Fees	28,000
Contingency	729,940
Other Expenditure	(102,320)
Payments to Health Boards	78,400
Payments to Other Bodies	3,810,700
Personal Care Adult	750,000
INCOME	(310,070)
Charges to Health Board	(111,000)
Integrated Joint Board	(199,070)
SAVING YET TO BE ALLOCATED	(1,032,550)
NET EXPENDITURE	4,237,090

OBJECTIVE SUMMARY	Budget 2025/26
Director	4,237,090
NET EXPENDITURE	4,237,090

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	595,180
Non Teachers	646,680
Salaries	557,810
Superannuation	34,150
National Insurance	54,720
Salaries - Other	(51,500)
Apprenticeship Levy - Non Teachers	2,790
Salaries - Turnover Savings	(54,290)
OTHER EXPENDITURE	42,000
Payments to Health Boards	42,000
NET EXPENDITURE	637,180

OBJECTIVE SUMMARY	Budget 2025/26
Social Care Finance	637,180
NET EXPENDITURE	637,180

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Director

Division: Business Support

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	1,875,400
Non Teachers	2,029,530
Salaries	1,812,390
Superannuation	91,040
National Insurance	123,210
Overtime	2,890
Salaries - Other	(155,270)
Apprenticeship Levy - Non Teachers	8,710
Salaries - Turnover Savings	(163,980)
Other Employee Costs	1,140
Other Costs	1,140
PROPERTY COSTS	257,240
Cleaning Materials & Equipment	1,700
Furniture & Fittings	100
Office Accommodation	243,540
Other Property Costs	11,900
SUPPLIES & SERVICES	9,240
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	270,870
Advertising	700
Insurance	190,080
Mobile Phones	18,340
Other Administration Costs	1,200
Postage	11,300
Printing & Stationery	4,900
Telephone Line Rental: Costs	41,850
Telephones	2,500
OTHER EXPENDITURE	233,510
Payments to Health Boards	64,300
Payments to Other Local Authorities	149,310
Registration Fees	19,900
INCOME	(150,170)
Management Costs Recharge - Criminal Justice	(136,000)
R.T. (Resource Transfer) Income	(14,170)
NET EXPENDITURE	2,500,270

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Director

Division: Business Support

OBJECTIVE SUMMARY	Budget 2025/26
Business Support	2,500,270
NET EXPENDITURE	2,500,270

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Children & Families/ Criminal Justice

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	8,483,370
Non Teachers	9,050,950
Salaries	7,700,560
Superannuation	406,360
National Insurance	778,930
Overtime	71,120
Travel	93,690
Other Employee Costs	290
Salaries - Other	(678,110)
Apprenticeship Levy - Non Teachers	38,200
Salaries - Turnover Savings	(716,310)
Sessional	105,170
Sessional - Basic	70,010
Sessional - National Insurance	6,320
Sessional - Overtime	28,600
Sessional - Superannuation	240
Other Employee Costs	5,360
Other Costs	1,130
Other Training Costs	4,230
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	224,360
Books & Publications	1,800
Client General Requisites	35,580
Client Treatment Courses	35,600
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 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Children & Families/ Criminal Justice

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
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	8,328,080
Additional Support Adult	25,000
Adoption Allowances	235,200
Carers Service Plan	84,350
Children's Act - Section 22	50,000
Children's Act - Section 29	43,400
Children's Act - Section 30	7,500
Children's Panel Expenses	600
Children's Residential Accommodation	2,998,060
Contingency	186,000
Direct Payments	62,820
Fostering - Fee Based	1,283,580
Grants to Voluntary Organisations	10,730
Kinship	913,680
Other Expenditure	14,810
Payments to Foster Parents - Discretionary	1,900
Payments to Foster Parents - Standard	296,600
Payments to Health Boards	176,640
Payments to Other Bodies	1,514,440
Payments to Voluntary Organisations	240,900
Respite	147,370
Scotland Act - Section 29	9,400
Section 12 Grants	15,700
Support for Young People Leaving Care	9,400
INCOME	(3,210,240)
Charges to Health Board	(137,300)
Grant Income	(1,909,560)
Integrated Joint Board	(657,120)
Other Income	(506,260)
NET EXPENDITURE	14,327,770

REVENUE BUDGET 2025/26

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

OBJECTIVE SUMMARY	Budget 2025/26
Children & Families	14,438,190
Criminal Justice	(110,420)
NET EXPENDITURE	14,327,770

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Community Care & Health

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	20,920,340
Non Teachers	21,648,580
Salaries	19,527,710
Superannuation	528,870
National Insurance	1,275,060
Overtime	61,080
Travel	221,800
Other Employee Costs	34,060
Salaries - Other	(937,200)
Apprenticeship Levy - Non Teachers	89,570
Salaries - Turnover Savings	(1,026,770)
Sessional	139,820
Sessional - Basic	139,820
Other Employee Costs	69,140
Other Costs	69,140
PROPERTY COSTS	225,010
Cleaning General	1,700
Cleaning Materials	6,000
Contract Cleaning	43,110
Electricity	58,600
Furniture & Fittings	1,460
Gas	30,740
Other Property Costs	26,600
Rates	36,100
Rents	11,500
Water	9,200
SUPPLIES & SERVICES	667,330
Aids & Adaptations	398,000
Catering Statutory	3,410
Client General Requisites	23,120
Clothing & Uniforms	69,500
Equipment Rental	8,950
Office Equipment	1,300
Other Supplies & Services	8,100
Provisions	23,950
Tools & Equipment	131,000
TRANSPORT & PLANT COSTS	293,730
External Hires	46,200
External Transport	16,500
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 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
ADMINISTRATION COSTS	49,130
Insurance	40
Legal Expenses	15,900
Other Administration Costs	400
Postage	7,620
Printing & Stationery	7,300
Promotions & Publicity	1,000
Telephone Line Rental: Costs	11,370
Telephones	1,800
Training	3,700
OTHER EXPENDITURE	45,211,360
Additional Support Adult	3,137,550
Additional Support Older People	160,100
Community Based Home Care	8,530
Contingency	195,830
Day Services Adult	86,570
Day Services Mental Health	51,850
Day Services Older People	683,140
Direct Payments Adult	311,260
Direct Payments Older People	427,680
Direct Payments Personal Care	498,520
External Home Helps	4,495,970
Free Personal Care - Nursing Homes	2,349,750
Grants	338,440
Grants to Voluntary Organisations	10,630
Homecare Adult	450,560
Homecare Older People	6,200
Housing Support Adult	3,592,750
Housing Support Older People	356,090
Other Expenditure	103,480
Payments to External Providers	16,500
Payments to Health Boards	499,700
Payments to Other Bodies	961,940
Payments to Support Providers	67,130
Personal Care Adult	6,249,730
Personal Care Older People	265,310
Residential Adult	1,319,360
Residential Nursing	17,508,010
Residential Older People	145,260
Respite	912,520
Section 12 Grants	1,000
INCOME	(15,288,080)
Blue Badge Fees	(30,600)
Charges to Health Board	(865,910)

REVENUE BUDGET 2025/26

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

SUBJECTIVE SUMMARY	Budget 2025/26
Integrated Joint Board	(4,585,880)
Other Income	(229,000)
R.T. (Resource Transfer) Income	(9,182,370)
Sales, Fees & Charges	(394,320)
SAVING YET TO BE ALLOCATED	(880,550)
NET EXPENDITURE	51,198,270

OBJECTIVE SUMMARY	Budget 2025/26
Older People	34,083,800
Assessment & Care Management	1,848,630
People with Learning Disabilities	12,044,070
Physical & Sensory Disabilities	3,221,770
NET EXPENDITURE	51,198,270

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	1,452,870
Non Teachers	1,590,830
Salaries	1,288,980
Superannuation	114,960
National Insurance	176,910
Travel	9,980
Salaries - Other	(138,390)
Apprenticeship Levy - Non Teachers	7,500
Salaries - Turnover Savings	(145,890)
Other Employee Costs	430
Other Costs	430
PROPERTY COSTS	106,000
Rents	106,000
SUPPLIES & SERVICES	211,100
Books & Publications	3,600
Computer Consumables	1,000
Computer Software Maintenance	206,500
ADMINISTRATION COSTS	49,070
Conferences, Courses & Seminars	3,000
Membership Fees / Subs	1,500
Other Administration Costs	700
Training Courses	43,870
OTHER EXPENDITURE	283,080
Food Banks	12,000
Other Expenditure	27,200
Payments to Health Boards	38,300
Payments to Other Bodies	98,410
Payments to Other Local Authorities	15,620
Payments to Voluntary Organisations	84,550
Starter Packs	7,000
INCOME	(174,700)
Charges to Health Board	(115,700)
Integrated Joint Board	(40,000)
Recharges	(4,000)
Sales, Fees & Charges	(15,000)
NET EXPENDITURE	1,927,420

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Planning, Health Improvement & Commissioning

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Commissioning	1,255,110
Planning & Performance	-
Health Inequalities	672,310
NET EXPENDITURE	1,927,420

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
EMPLOYEE COSTS	3,842,450
Non Teachers	4,145,510
Salaries	3,485,360
Superannuation	216,290
National Insurance	380,870
Overtime	7,300
Travel	55,540
Other Employee Costs	150
Salaries - Other	(326,300)
Apprenticeship Levy - Non Teachers	16,880
Salaries - Turnover Savings	(343,180)
Sessional	11,320
Sessional - Basic	11,320
Other Employee Costs	11,920
Other Costs	11,920
PROPERTY COSTS	325,630
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	117,400
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

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

SUBJECTIVE SUMMARY	Budget 2025/26
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
Telephones	200
Training Courses	8,340
OTHER EXPENDITURE	4,074,030
Additional Support Adult	214,320
Additional Support Core Hours	12,720
Additional Support Older People	12,950
Detox	31,630
Direct Payments Adult	46,100
Direct Payments Older People	50,510
General Bad Debt Provision	72,800
Grants	214,870
Homeless Accommodation	6,770
Housing Support Adult	1,389,630
Housing Support Older People	163,230
Other Expenditure	103,370
Payments to Health Boards	86,910
Payments to Other Bodies	539,710
Payments to Other Local Authorities	8,310
Payments to Support Providers	529,460
Personal Care Adult	15,430
Personal Care Older People	13,060
Residential Adult	424,890
Residential Older People	137,360
INCOME	(4,462,690)
Charges to Health Board	(430,390)
Homeless Rents	(480,300)
Integrated Joint Board	(812,930)
R.T. (Resource Transfer) Income	(2,802,570)
Sales, Fees & Charges	(2,000)
Void Rents	65,500
SAVING YET TO BE ALLOCATED	(117,000)
NET EXPENDITURE	3,833,550

REVENUE BUDGET 2025/26

Committee: Health & Social Care

Director: Health & Social Care Partnership

Service: Mental Health, Alcohol & Drug Recovery, Homelessness

Division: All

OBJECTIVE SUMMARY	Budget 2025/26
Mental Health	1,673,690
Alcohol and Drug Recovery Service	974,040
Homelessness	1,185,820
NET EXPENDITURE	3,833,550

REVENUE BUDGET 2025/26

Committee: Policy & Resources

Director: Chief Executive

Service: Miscellaneous

Division: Miscellaneous

SUBJECTIVE SUMMARY	Budget 2025/26
OTHER EXPENDITURE	12,606,740
Added Years - Monthly	1,243,000
Added Years Lump Sum - Teachers	252,200
Added Years Monthly - Teachers	348,200
Audit Fees	330,760
Inflation Contingency	9,247,180
Modernisation Other Expenditure	437,000
Pension Increases	548,400
Pension Increases - Teachers	200,000
INCOME	(1,086,500)
Internal Resources Interest	(649,500)
Other Internal Income	(437,000)
NET EXPENDITURE	11,520,240

OBJECTIVE SUMMARY	Budget 2025/26
Miscellaneous	11,520,240
NET EXPENDITURE	11,520,240

SECTION 2: CAPITAL BUDGETS

General Fund Capital Programme - 2025/28

Available Resources

	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Government Capital Support	8,003	6,650	6,650	21,303
Capital Receipts	315	315	315	945
Capital Grants	-	-	-	-
Prudential Funded Projects	7,796	4,174	2,714	14,684
Balance B/F From 24/25	12,250	-	-	12,250
Capital Funded from Current Revenue	4,531	4,864	4,433	13,828
Available Resources	32,895	16,003	14,112	63,010
Total Expenditure	23,560	26,296	16,019	65,875
(Shortfall)/Under Utilisation of Resources				(2,865)
Approved 5% Overcommitment (Estimate)				(3,151)
(Shortfall)/Available Head Room				286

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

2025/26 grant confirmed per December 2024 settlement, future years grants are estimates at this stage based on recent funding allocations and future forecasts.

Budget Recommendation

It was agreed to increase Medium Term Capital Contingency by £1m from available Overcommitment

General Fund Capital Programme - 2025/28

Project Detail

	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
<u>Policy & Resources</u>				
<u>Finance</u>				
Annual Allocation (ICT)	585	534	534	1,653
Medium Term Capital Contingency	890	1,361	-	2,251
Asset Management Strategy	-	1,750	2,000	3,750
<u>Policy & Resources Total</u>	1,475	3,645	2,534	7,654
<u>Environment & Regeneration</u>				
<u>Regeneration</u>				
Port Glasgow Town Centre Regeneration	200	300	-	500
T&VC - West Blackhall Street	19	350	-	369
T&VC - Other	100	1,000	-	1,100
<u>Environmental</u>				
Zero Waste Fund	45	45	45	135
Vehicles Replacement Programme	1,580	1,529	1,529	4,638
Play Area Strategy	358	-	-	358
Nature Restoration Fund	221	150	150	521
Park, Cemeteries & Open Spaces AMP	94	200	200	494
<u>Roads & Environmental Total</u>	4,315	4,696	2,730	11,741

General Fund Capital Programme - 2025/28

Project Detail

	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
<u>Property</u>				
General Provision	1,801	3,400	2,400	7,601
Additional Covid pressure allowance - General	-	43	-	43
Feasibility Studies	15	21	-	36
Waterfront Leisure Centre Lifecycle Works	383	-	-	383
Sea Walls/Retaining Walls	15	-	-	15
Coastal Change Adaptions	50	294	75	419
Watt Institute - Risk/DDA Works	190	16	-	206
Depot Demolitions - Balance	50	6	-	56
Kirn Drive Civic Amenity Site	-	154	-	154
Greenock Town Hall Roofing, Ventilation & Windows	282	225	-	507
Estate Condition Surveys	150	-	-	150
Net Zero	1,000	1,331	-	2,331
Climate Emergency Funding	487	-	-	487
Vehicle Replacement Programme - Ultra Low Emission Vehicles	112	100	-	212
Minor Works	196	-	-	196
Statutory Duty Works	200	-	-	200
Capital Works on Former Tied Houses	-	200	-	200
Complete on Site Allocation	-	474	-	474
<u>Roads</u>				
Active Travel Infrastructure Fund	575	300	300	1,175
Flooding Strategy - Future Schemes	-	296	-	296
Kirn Drive Passing Places	57	100	-	157
Inverkip - City Deal Council Contribution	200	100	-	300
Dunrod Road	500	800	-	1,300
Carriageways	1,600	3,015	2,860	7,475
Footways	170	90	-	260
Structures	175	100	-	275
Lighting	175	50	-	225
Other Assets	100	72	-	172
Staff Costs	330	-	-	330
<u>Property Services Total</u>	8,813	11,187	5,635	25,635
Environment & Regeneration Total	13,128	15,883	8,365	37,376

General Fund Capital Programme - 2025/28

Project Detail

	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
<u>Education, Communities & Organisational Development</u>				
<u>Inclusive Education, Culture & Communities</u>				
Leisure Pitches AMP - Lifecycle Fund	150	401	120	671
PG New Community Hub (King George VI Building)	155	-	-	155
<u>Inclusive Education, Culture & Communities Total</u>	305	401	120	826
<u>Education (SEMP)</u>				
Lifecycle Fund	2,200	4,434	5,000	11,634
Complete on site	-	233	-	233
<u>Education Total</u>	2,200	4,667	5,000	11,867
Education, Communities & Organisational Development Total	2,505	5,068	5,120	12,693
<u>Health & Social Care Partnership</u>				
New Learning Disability Facility	6,452	1,500	-	7,952
Swift Upgrade	-	200	-	200
Health & Social Care Partnership Total	6,452	1,700	-	8,152
Total Expenditure	23,560	26,296	16,019	65,875

SECTION 3: RESERVES

GENERAL FUND RESERVE POSITION

2025/26

	<u>£000</u>	<u>£000</u>
Usable Balance 31/3/24		4,470
<u>Available Funding:</u>		
Actuarial Pension Review (2024/26)	9,000	
Additional IRI 2023/27	3,500	
Reduced Use of Reserves Budget 2024/26	384	
IRI shortfall 2023/26 (£3.5m less £3.144m Actual 2023/24)	356	
Earmarked Reserve required for 2024/25	160	
Write back of planned use of reserves	5,838	
		19,238
Projected Surplus/(Deficit) 2024/25	46	
		46
<u>Write Backs - Full Council January 2025:</u>		
Budget Delivery Reserve 2025/26	500	
Covid - Business Development Interventions	50	
Covid - Import/Export/Access to stock support	50	
Budget Funding Reserve	534	
CFCR - 24/28 Capital Programme	514	
Project Resource/capacity	20	
Budget Delivery Reserve	200	
		1,868
<u>Use of Balances Approved:</u>		
Additional IRI to Loans Charges	(3,000)	
Increased support to the Revenue Budget	(6,000)	
Increased support to the 2024/28 Capital Programme	(4,400)	
City Deal	(300)	
Internal Resources Model	(300)	
Chief Executive Recruitment	(30)	
Use of reserves budget 2025/28	(2,745)	
Anti Poverty Initiatives (including employability)	(600)	
Roads Investment	(600)	
ASN Initiatives/Resources	(600)	
Tourism	(270)	
Transformation	(1,500)	
Capital Programme (FMS Replacement)	(1,200)	
Freedom of Inverclyde event	(25)	
		(21,570)
Projected Reserve Balance		4,052
Minimum Reserve required is £4 million		

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.

Finance Services
April 2023

SECTION 4: COMMON GOOD FUND

COMMON GOOD FUND
REVENUE BUDGET 2025/26

	Budget 2025/26
PROPERTY COSTS	65,200
Repairs & Maintenance	17,500
Rates	23,200
Property Insurance	3,500
Property Costs	21,000
ADMINISTRATION COSTS	7,700
Sundries	1,500
Commercial Rent Management Charge	2,200
Recharge for Accountancy	4,000
OTHER EXPENDITURE	109,500
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
INCOME	(186,200)
Gross Rent	(234,200)
Void Rents	54,000
Internal Resources Interest	(6,000)
<u>NET EXPENDITURE</u>	(3,800)

Projected Fund Balance as at 31st March 2026

£133,940

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.