

Staff Accounts and Support Costs

In line with recommended practice, the Council allocates all of its costs to front-line services. These costs are either operating costs directly chargeable to front-line services, such as payments to Contractors, or are Staff and Support Costs, which are apportioned to services through recharges from a number of Staff and Holding Accounts.

The Staff Accounts contain all the costs necessary for the provision of the staffing needed to operate the Services. The costs are:-

Salaries and the associated national insurance and pension costs, as well as e.g. travelling and training costs. These costs are shown in the **Staff** budget (page 162).

Other costs included in the Staff Accounts include items such as employee related insurances, telephones, day-to-day postages and books and publications etc. These costs are shown in the **Office Expenses** budget (page 67).

Accommodation costs are charged to Staff Accounts on the basis of space occupied and the costs are shown in the **Central Office Accommodation** budget (page 69).

The Staff Accounts are charged with their share of other costs such as:- printing, stationery, photocopying, word processing, information technology (relating to staff rather than relating to specific Services).

These costs are shown in the following budgets:-

Legal Expenses	page 38
Corporate Communications and Public Relations	page 45
Word Processing	page 68
Locality Offices	page 70
Printing	page 71
Information Technology	page 72

The remaining Staff Account costs consist of internal **recharges from other Sections** where groups of staff provide support services to other groups of staff e.g. Personnel, Telephonists, Mailing services and Payroll services.

A summary of the Staff costs are shown on pages 162 & 163.

The Staff costs are then recharged to Front-Line and Support Services.

This is achieved via various mechanisms ranging from (mainly) staff time allocations, through apportionments based on I.T. produced statistics e.g. for number of receipts (Cashiers), number of invoices (Creditors), use of Word Processing, number of payslips (Payroll).

The Staff costs appear in service budgets under the heading of **Employees**.

The recharges relate to those members of staff who are either directly engaged on the provision of the service concerned or are involved in supporting the provision of that service e.g. by providing legal advice. It should be borne in mind that the Staff charges do

not relate solely to employee costs; they also include the range of costs referred to above - for example – including the provision of accommodation.

A summary of the Staff recharges is shown on pages 166 and 167.

The summary shows each Service with the recharges from Staff Accounts shown in both monetary value and full time equivalents.

The summary also shows the individual budget pages where the Staff charges appear.