

# Local Government Finance Statistics for Scotland

## User Consultation: Summary of Responses

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## **1. Introduction**

This report summarises responses to the user consultation on Local Government Finance Statistics for Scotland.

The consultation was carried out from 19 July 2019 to 31 August 2019. It was a web-based consultation using Questback. In order to reach as wide a range of users as possible the consultation was publicised on the SLGFS website, through ScotStat (the Scottish Government's statistical consultation network) and through direct e-mails to known users.

Respondents were asked about their interest in the following publications and associated data:

- Scottish Local Government Finance Statistics (SLGFS), including the Local Financial Return (LFR) and Capital Return (CRFinal) data;
- Local Government Revenue Expenditure and Financing: Provisional Outturn and Budget Estimates (POBE); and
- Local Government Capital Expenditure and Financing: Provisional Outturn and Budget Estimates (CPOBE).

The questions used in the consultation can be seen at Annex A.

The aim of the consultation was to improve understanding of how the publications are used, with a view to improving future data collections and publications.

## **2. Summary of Responses**

### **2.1 Who responded to the consultation?**

In total 39 responses to the consultation were received:

- 49% of respondents were from central government organisations;
- 31% were from local government;
- 10% were from other public sector organisations; and
- the remaining 10% of respondents came from research or academia, third sector organisations or the private sector.

### **2.2 Which publication did respondents use?**

Thirty-six respondents indicated that they use one or more of the publications. Of these respondents:

- 97% use SLGFS;
- 56% use POBE; and
- 53% use CPOBE.

Just under half of the respondents (44%) use all three publications.

### 3. Scottish Local Government Finance Statistics (SLGFS)

The SLGFS publication consists of four parts:

- the [main publication](#);
- publication [data tables](#), which contain summaries of key statistics described in the publication;
- the [Local Financial Return \(LFR\) workbooks](#) which contain the underlying data on each area of local authority finances; and
- the [Capital Return \(CRFinal\) workbook](#) which contains the underlying data on local authority capital income and expenditure.

It fulfils the statutory requirement that a report summarising Scottish local government finances is submitted to parliament on an annual basis.

A total of 35 respondents reported that they used the SLGFS publication or data. Only these respondents are included in the analysis in this section.

When asked which parts of the SLGFS publication they use:

- 69% report using the main publication;
- 80% the publication data tables;
- 69% the LFR workbooks; and
- 43% the Capital Return.

Around half of respondents (51%) indicated that they use one or more parts of SLGFS **regularly**.

When asked about what level of SLGFS data they use:

- 86% indicated that they use information at council level;
- 83% use information at Scotland level; and
- 8% use information at non-council local authority level (valuation joint boards, bridge authorities or regional transport partnerships).

Almost three-quarters of respondents (74%) reported using SLGFS data at both Scotland and council level.

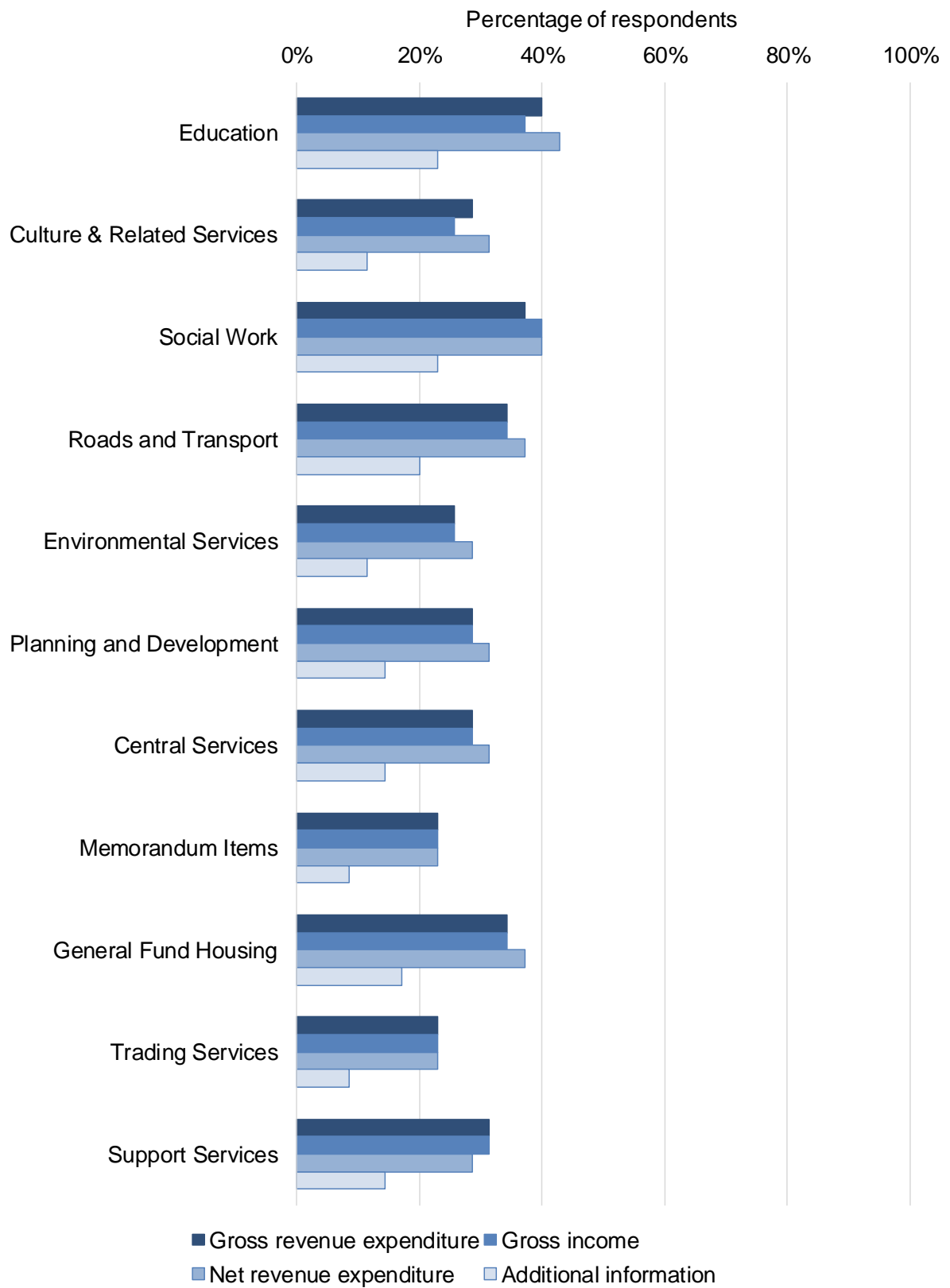
#### 3.1 Which parts of SLGFS do respondents use?

**Service-level information:** The consultation asked respondents about their use of gross revenue expenditure, net revenue expenditure, gross income and additional information for each service. For one or more services:

- 74% of respondents use net revenue expenditure;
- 69% use gross revenue expenditure;
- 69% use gross income; and
- 49% use the additional information.

The percentage of respondents that use these areas, by service of interest, can be seen in Figure 1.

**Figure 1: Use of service-level information in SLGFS**

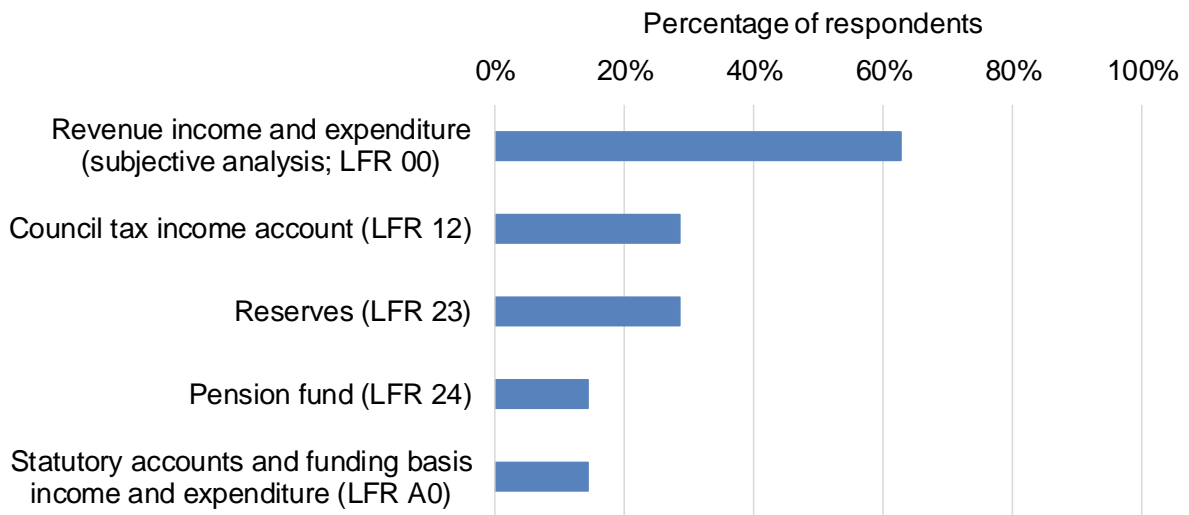


**Other LFR workbooks:** The consultation also asked respondents whether they use each of the following LFR workbooks:

- revenue income and expenditure (subjective analysis; LFR 00);
- council tax income account (LFR 12);
- reserves (LFR 23);
- pension funds (LFR 24); and
- statutory accounts and funding basis income and expenditure (LFR A0).

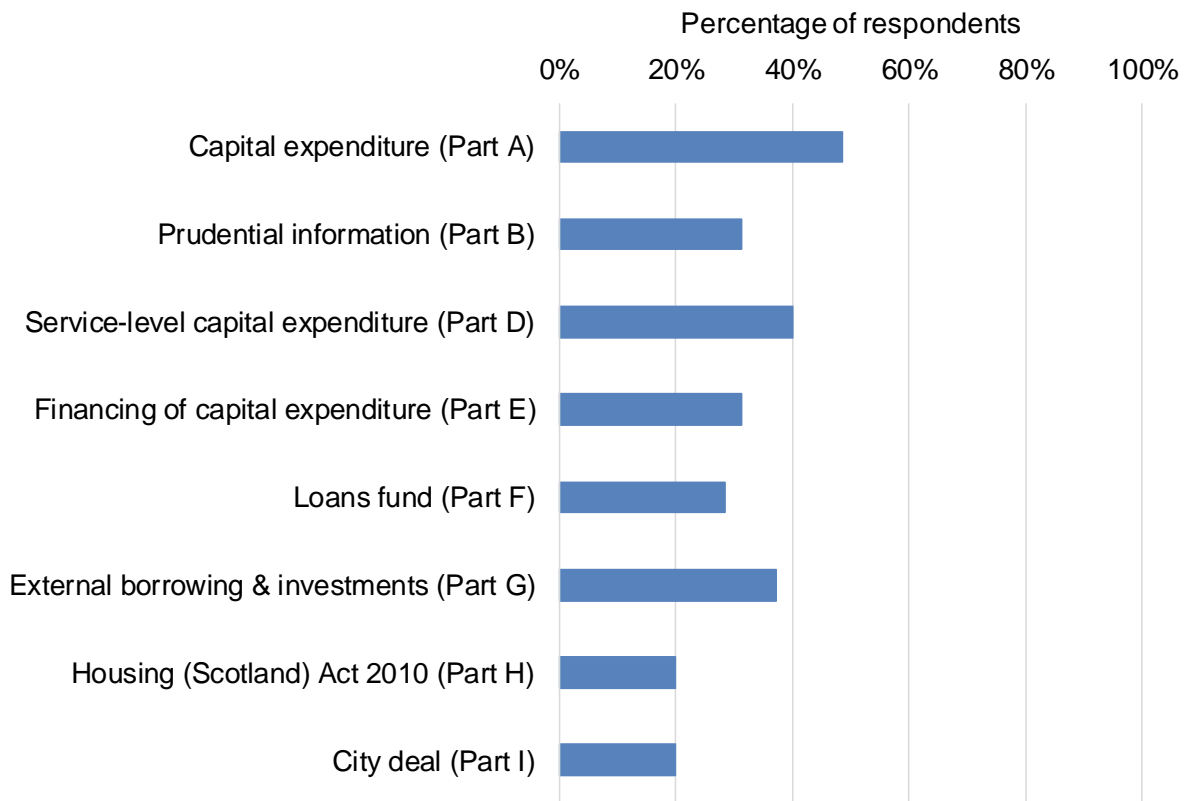
Around seven in ten respondents (71%) reported using at least one of these workbooks. LFR 00 was most used, which is likely to be because it provides a summary of key figures for each service and thus may be used in conjunction with the service-level LFR. The percentage of respondents that use each of these workbooks is shown in Figure 2.

**Figure 2: Use of other LFR workbooks**



**Capital information:** Of the 35 respondents that use SLGFS, 54% indicated that they use at least one area of the capital return, CRFinal. Overall, capital expenditure was the most used section - this is likely because it contains a summary of all capital financing and expenditure. Each part of CRFinal was used by at least 20% of respondents. The percentage of respondents using each part of CRFinal is shown in Figure 3.

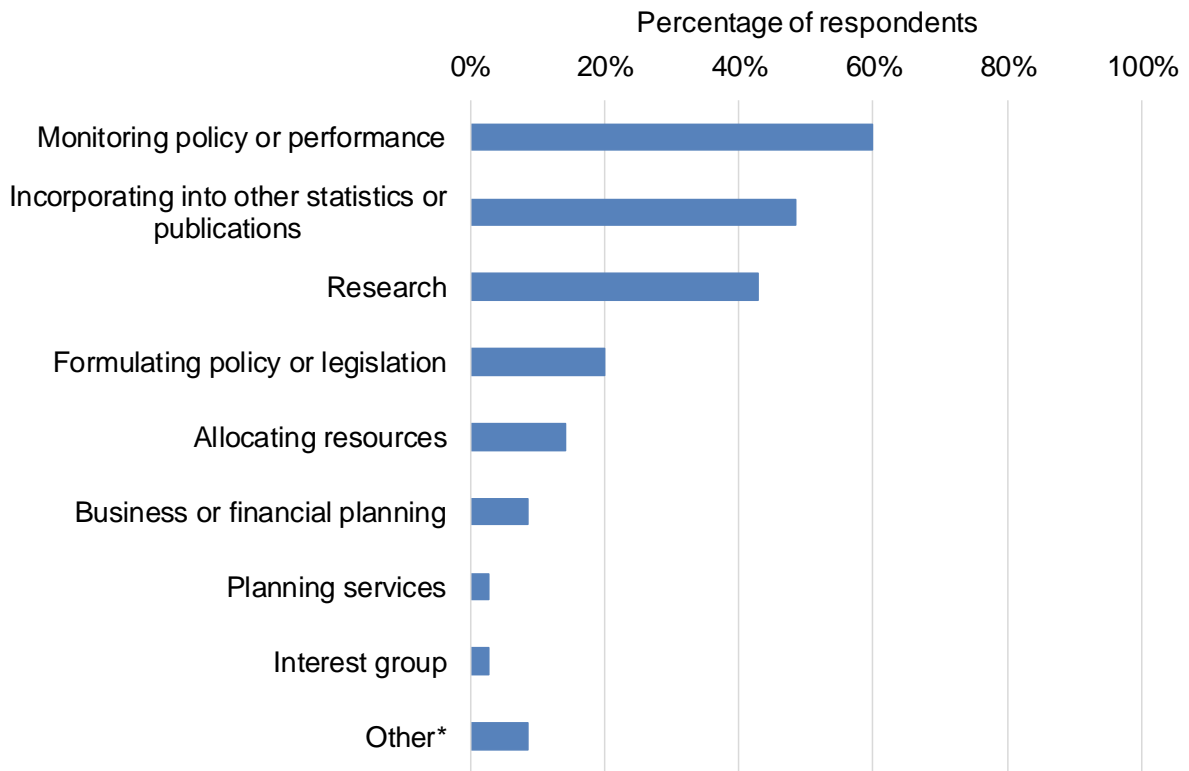
**Figure 3: Use of capital information, by section**



### 3.2 What is SLGFS used for?

Respondents reported that they use SLGFS for many different purposes. The three top uses of SLGFS are for monitoring policies or performance (60%), incorporating into other statistics or publications (49%) and research (43%). These and other uses of SLGFS can be seen in Figure 4.

**Figure 4: Respondents purposes for using SLGFS**



\* Other uses for SLGFS were to produce the UK fiscal forecast for the UK Government, governance of a city deal and comparison with other local authorities.

### 3.3 How useful is SLGFS?

More than half of respondents (57%) said that SLGFS was very useful for their work, 29% that it was fairly useful and 11% a little useful. One respondent gave no response.

## 4. Local Government Revenue Expenditure and Financing: Provisional Outturn and Budget Estimates (POBE)

The POBE publication consists of three parts:

- the [main publication](#);
- publication [data tables](#), which contain summaries of key statistics described in the publication; and
- the [source data workbook](#). This contains the full returns completed by each council.

A total of 20 respondents use the POBE publication or data. This number is lower than for SLGFS, perhaps reflecting the fact that the data is provisional and we recommend using SLGFS where possible. This is reflected in the comments of some respondents to the consultation, who commented that they prioritise the use of SLGFS, except where data for the latest year is not yet available through SLGFS. No respondents use POBE exclusively, all report also using SLGFS.

Only respondents who indicated that they used POBE are included in the analysis in this section.

Of the 20 respondents that use POBE:

- 85% use the main publication;
- 100% use the publication data tables; and
- 75% use the source data workbook.

Just over a third of respondents (35%) indicated that they use one or more parts of POBE **regularly**.

When asked about what level of POBE data they used;

- 90% indicated that they use information about Scotland; and
- 80% information about councils.

Seven in ten respondents (70%) used information about both Scotland and its councils.

### 4.1 Which parts of POBE do respondents use?

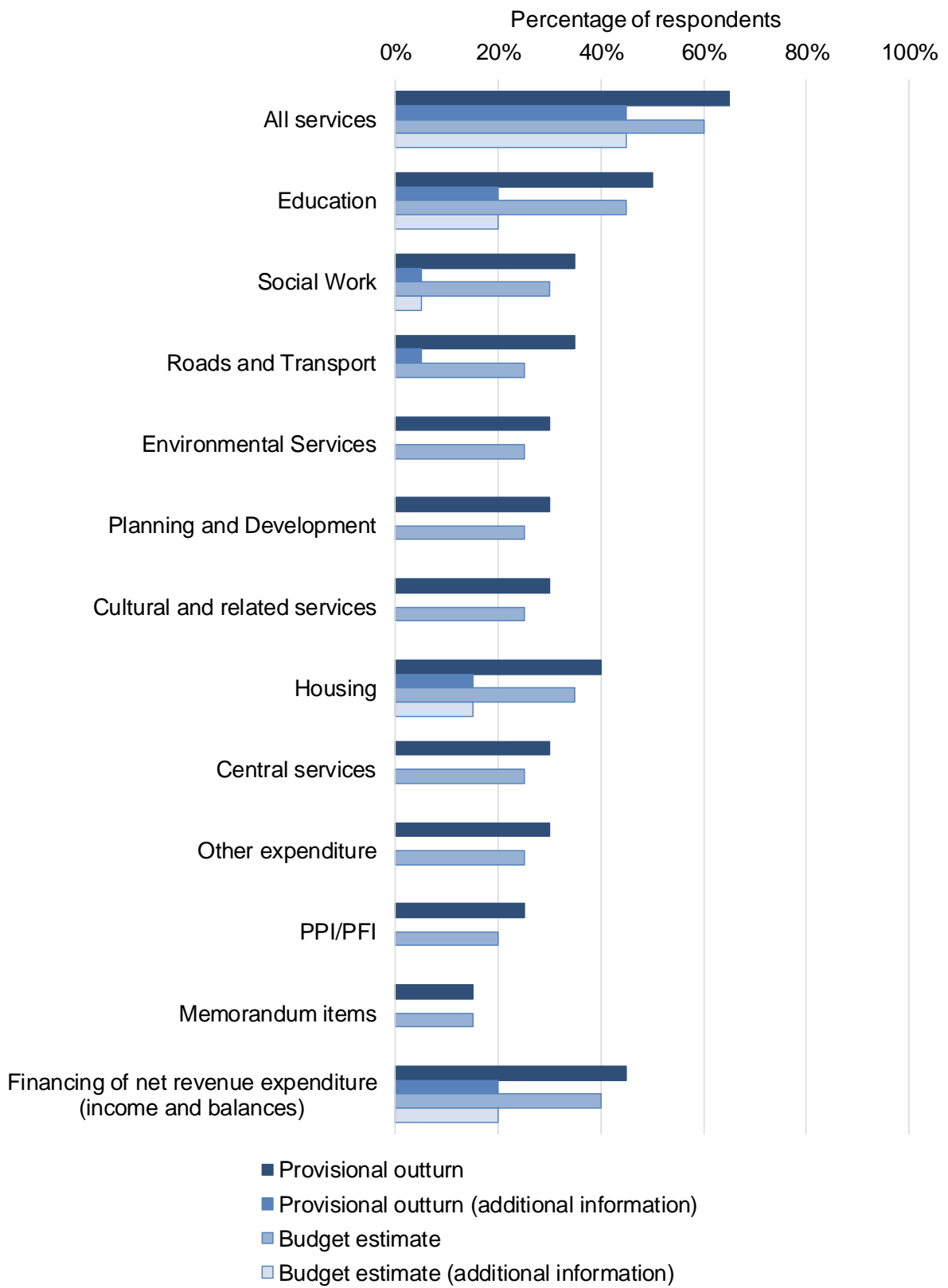
The consultation asked respondents about their use of the provisional outturn figures and budget estimates and the additional information for each section of the return:

- 95% of respondents use the provisional outturn figures (or associated additional information); and
- 85% of respondents use the budget estimates (or associated additional information).

The percentage of respondents that use these areas, by subject of interest, can be seen in Figure 5.



**Figure 5: Use of POBE, by subject area.**



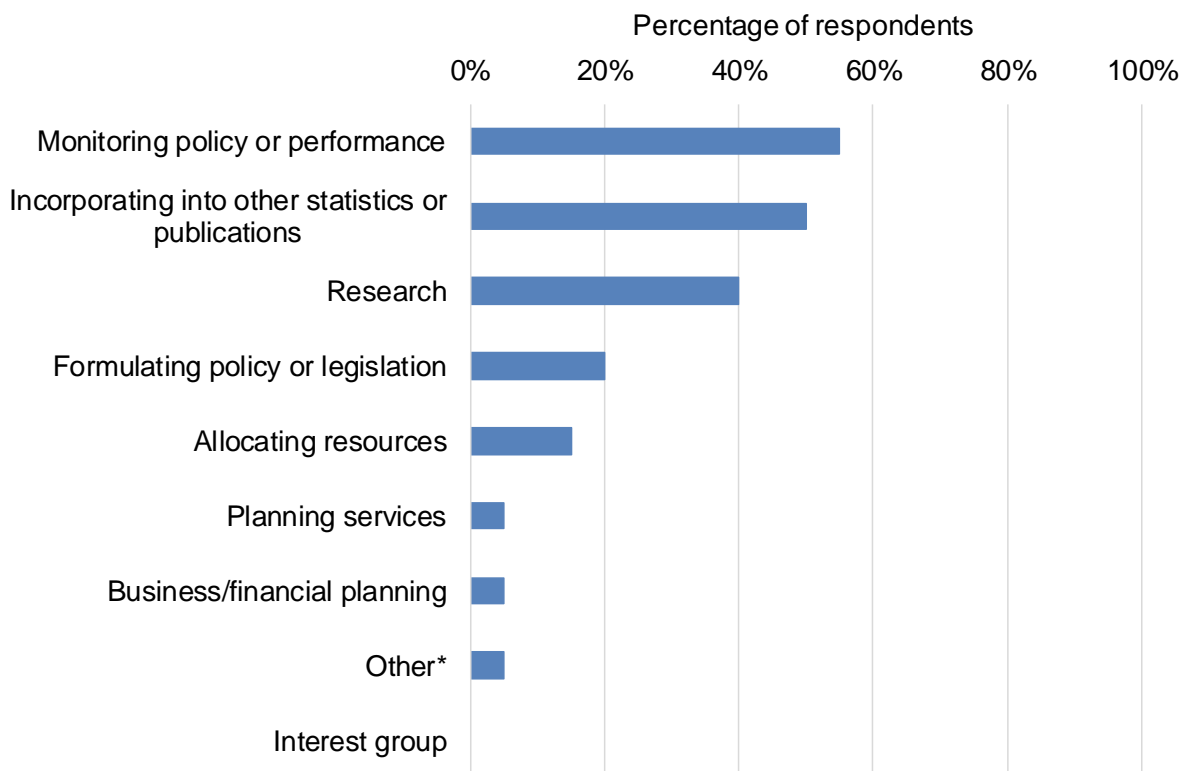
## 4.2 Why do respondents use POBE?

Respondents reported many different purposes for using POBE. The three top reasons for using POBE are the same as for SLGFS:

- monitoring policy or performance (55%);
- incorporating into other statistics (50%); and
- research (40%).

These and other uses of POBE can be seen in Figure 6.

**Figure 6: Respondents purposes for using POBE**



\* The other use for POBE was for producing UK fiscal forecasts for the UK Government.

## 4.3 How useful is POBE?

Respondents were asked how useful POBE is for their work:

- 70% thought that it was very useful;
- 25% felt it was fairly useful; and
- 5% found it a little useful.

## 5. Capital Expenditure and Financing: Provisional Outturn and Budget Estimates (CPOBE)

The CPOBE publication consists of three parts:

- the [main publication](#);
- [publication data tables](#), containing summaries of key statistics described in the publication; and
- the [source data workbook](#). This contains the full returns completed by each council.

CPOBE was reported as being used by 19 respondents. As with POBE, this number is lower than for SLGFS. The majority of respondents use CPOBE as well as SLGFS, with one respondent reporting that they use CPOBE alone. Only the respondents that indicated that they use CPOBE are included in the analysis in this section.

When asked which parts of the CPOBE publication they use:

- 89% use the main publication;
- 95% use the publication data tables; and
- 58% use the source data workbook.

Just under a third of respondents (32%) reported using one or more parts of CPOBE **regularly**.

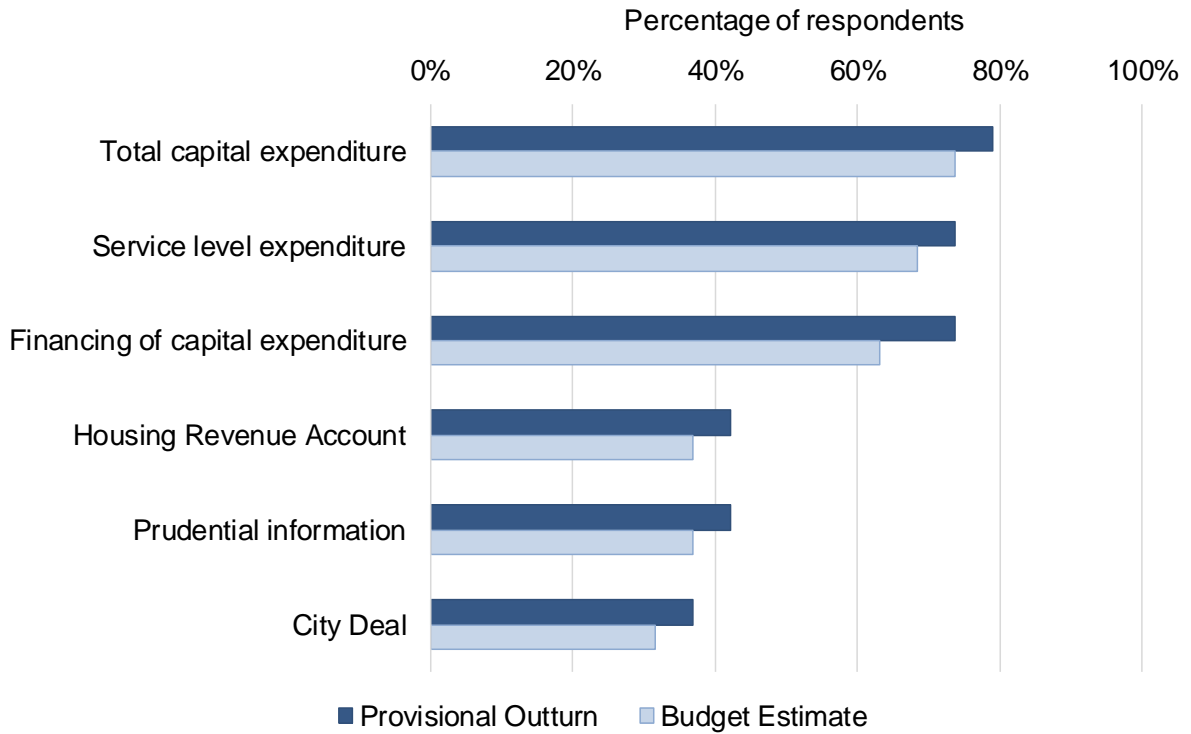
Of the 19 respondents that indicated they use CPOBE:

- Almost everyone (95%) used Scotland-level data;
- 68% use council data; and
- 11% use data for other local authorities (valuation joint boards, bridge authorities or regional transport partnerships).

## 5.1 Which parts of CPOBE do respondents use?

Respondents were asked about their use of provisional outturn figures and budget estimates for CPOBE. The provisional outturn figures are used by 89% of respondents and the budget estimates by 84%. The percentage of respondents that use the provisional outturn and budget estimate, for each part of CPOBE, can be seen in Figure 7.

**Figure 7: Use of CPOBE, by area of interest**



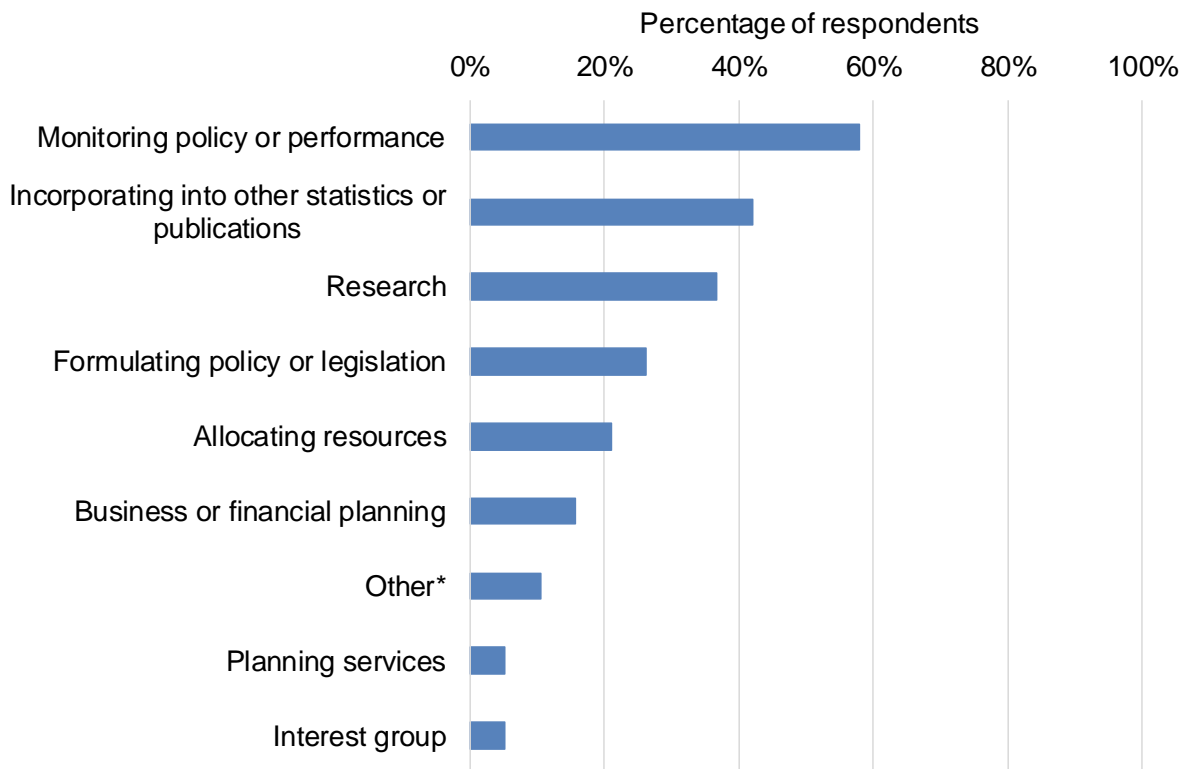
## 5.2 What is CPOBE used for?

Respondents used CPOBE for many different purposes. The three top reasons for using of CPOBE, as with POBE and SLGFS, were:

- monitoring policy or performance (58%);
- incorporating into other statistics (42%); and
- research (37%).

These and other uses of CPOBE can be seen in Figure 8.

**Figure 8: Uses of CPOBE**



\* Other uses of CPOBE were to make cross-LA comparisons and to produce fiscal forecasts for the UK government.

## 5.3 How useful is CPOBE?

Respondents were asked how useful CPOBE is for their work:

- 63% responded that they found it very useful;
- 16% found it fairly useful; and
- 21% thought CPOBE was only a little useful for their work.

## **6. General comments.**

Respondents were able to comment on individual publications:

- 11 respondents commented on SLGFS
- 5 respondents commented on POBE
- 3 respondents commented on CPOBE

When asked whether they had any additional comments or suggestions about any of the data collections or publications covered, seven respondents commented.

Users commented on their use of the publications, the quality of the data, the timeliness of the publications, how the data is reported, overlap with other publications and additional data they would like.

These comments will be taken into account as we develop future publications.

## **7. Next Steps**

We will consider the responses submitted to this consultation to inform decisions on improving our publications as we take forward our normal work program.

We would welcome comments on the content of this consultation analysis. These comments should be sent to [lgfstats@gov.scot](mailto:lgfstats@gov.scot).

## **Annex A: User Consultation Questionnaire**

This is final text of the questionnaire that was used on Questback for the user consultation on local government finance statistics for Scotland. The horizontal lines represent the breaks between the pages that were presented to the users

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### **Consultation on Local Government Finance Statistics for Scotland**

We would like to know more about how you use the following Local Government Finance data and publications:

- Provisional Outturn and Budget Estimates (POBE and Capital POBE)
- Scottish Local Government Finance Statistics, including the Local Financial Return (LFR) and Capital Return (CRFinal) data

Your response will help us to improve our understanding of how our data is used, with a view to improving future data collections and publications.

In order to be as open and transparent as possible we will publish a summary of all responses to this consultation. Responses will not be attributed to specific organisations or individuals.

The survey will remain open until on **31 August 2019** and takes about 10 minutes to complete.

We thank you in advance for your help and look forward to hearing from you. If you wish to discuss anything with us, please contact us directly on [lgfstats@gov.scot](mailto:lgfstats@gov.scot).

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**[Routing Question – Respondents only saw questions relating to the publications that they selected in this question]**

**1. Which of the following local government finance data or publications do you use? Please select all that apply.**

- Provisional Outturn and Budget Estimate (POBE)
- Capital Provisional Outturn and Budget Estimate (CPOBE)
- Scottish Local Government Finance Statistics, Local Financial Return (LFR) or Capital Return (CRFinal)

If you have indicated that you have used our data or a publication you will now be asked how you used it, and how useful you found it.

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## Provisional Outturn and Budget Estimates (POBE)

### 2. Which parts of POBE do you use? Please select one response on each row.

	Use regularly	Use occasionally	Not used, but have seen this resource	Have not seen this resource
Main publication (web or PDF)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Publication data tables (Excel)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Source data workbook	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

### 3. What level of POBE data do you use? Please select all that apply.

- Scotland
- Council

### 4. Which areas of POBE do you use? Please select all that apply.

	Provisional Outturn - Service or Subservice level data	Provisional Outturn - Additional Information	Budget Estimate - Service or Subservice level data	Budget Estimate - Additional Information
Expenditure (All services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Social Work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Roads and Transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Environmental Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Planning and Development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Cultural and Related Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Housing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Central Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Other Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- PPI / PFI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Memorandum Items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financing of net revenue expenditure (income and balances)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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**5. Why do you use POBE? Please select all that apply.**

- Formulating policy or legislation
- Monitoring policy or legislation
- Allocating resources
- Planning services
- Incorporating into other statistics or publications
- Research
- Business/financial planning
- Interest group
- Other (please specify)

**6. How useful is POBE for your work?**

- Very
- Fairly
- A little
- Not at all
- Don't know

**Please use the box below if you have any other comments on POBE or its supporting tables and workbooks:**

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## Capital Provisional Outturn and Budget Estimates (CPOBE)

7. Which parts of CPOBE do you use? Please select one response on each row.

	Use regularly	Use occasionally	Not used, but have seen this resource	Have not seen this resource
Main publication (web or PDF)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Publication data tables (Excel)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Source data workbook	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. Which level of CPOBE data do you use? Please select all that apply.

- Scotland
- Council
- Other local authority (Valuation Joint Board, bridge authority or regional transport partnership)

9. Which areas of CPOBE do you use? Please select all that apply.

	Provisional Outturn	Budget Estimate
Total Capital Expenditure (Parts A-C)	<input type="checkbox"/>	<input type="checkbox"/>
Service-level Expenditure (Parts A and B)	<input type="checkbox"/>	<input type="checkbox"/>
Financing of Capital Expenditure (Parts A-C)	<input type="checkbox"/>	<input type="checkbox"/>
Housing Revenue Account (Part D)	<input type="checkbox"/>	<input type="checkbox"/>
Prudential Information (Part E)	<input type="checkbox"/>	<input type="checkbox"/>
City Deal (Part F)	<input type="checkbox"/>	<input type="checkbox"/>

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**10. Why do you use CPOBE? Please select all that apply.**

- Formulating policy or legislation
- Monitoring policy or legislation
- Allocating resources
- Planning services
- Incorporating into other statistics or publications
- Research
- Business/financial planning
- Interest group
- Other (please specify)

**11. How useful is CPOBE for your work?**

- Very
- Fairly
- A little
- Not at all
- Don't know

**Please use the box below if you have any other comments on CPOBE or its supporting tables and workbooks:**

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## Scottish Local Government Finance Statistics, including Local Financial Return (LFR) and Capital Return (CRFinal)

12. Which parts of this publication do you use? Please select one response on each row.

	Use regularly	Use occasionally	Not used, but have seen this resource	Have not seen this resource
Main publication (web or PDF)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Publication data tables (Excel)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Source data - Local Financial Return (LFR)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Source data - Capital Return (CRFinal)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

13. Which level of data do you use? Please select all that apply.

- Scotland
- Council
- Other local authority (Valuation Joint Board, bridge authority or regional transport partnership)

14. Do you use any of the following areas? Please select all that apply.

- Revenue Expenditure (LFR 00)
- Revenue Income - General Funding and Service Income (LFR 00)
- Council Tax Income Account (LFR 12)
- Reserves (LFR 23)
- Pension Fund (LFR 24)
- Statutory accounts and funding basis income and expenditure (LFR A0)
- I do not use any of these areas

**15. Do you use service-level information? Please select all that apply, or none if appropriate.**

	Gross Revenue Expenditure	Gross Income	Net Revenue Expenditure	Additional Information
Education (LFR 01)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Culture & Related Services (LFR 02)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Social Work (LFR 03)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Road and Transport (LFR 05)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Environmental Services (LFR 06)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planning and Development (LFR 07)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Central Services (LFR 09)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Memorandum Items (LFR 10)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General Fund Housing (LFR 20)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trading Services (LFR 22)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support Services (LFR SS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**16. Do you use capital information (CRFinal)? Please select all that apply.**

- Capital Expenditure (Part A)
  - Prudential information (Part B)
  - Service-level capital expenditure (Part D)
  - Financing of capital expenditure (Part E)
  - Loans fund (Part F)
  - External borrowing and investments (Part G)
  - Housing (Scotland) Act 2010 (Part H)
  - City Deal (Part I)
  - I don't use capital information (CRFinal)
-

**17. Why do you use this publication? Please select all that apply.**

- Formulating policy or legislation
- Monitoring policy or legislation
- Allocating resources
- Planning services
- Incorporating into other statistics or publications
- Research
- Business/financial planning
- Interest group
- Other (please specify)

**18. How useful is this publication for your work?**

- Very
- Fairly
- A little
- Not at all
- Don't know

**Please use the box below if you have any other comments on this publication or its supporting tables and workbooks.**

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**Do you have any additional comments or suggestions about any of our data collections or publications?**

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**I am responding as an:**

- Individual
- Organisation

**I work in:**

- Central government
- Local government
- Other public sector
- Research / academia
- Third sector organisation / charity
- Private sector
- Other (please specify)

**What is the name of your organisation?**

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Thank you for completing our user consultation. If you wish to discuss anything with us, please contact us directly on [lgfstats@gov.scot](mailto:lgfstats@gov.scot).