

# Statistics Publication Notice

## Economy (Local Government Finance)

### An Official Statistics Publication for Scotland

#### PROVISIONAL OUTTURN 2012-13 AND BUDGET ESTIMATES 2013-14

31<sup>st</sup> May 2013

This Statistics Publication Notice provides details of the Provisional Outturn 2012-13 and Budget Estimates 2013-14 for Local Authorities in Scotland. This data is collected on the Provisional Outturn and Budget Estimates (POBE) return which collects data on Net Revenue Expenditure for services provided by Scottish Local Authorities.

#### The key points are:

- As a consequence of the creation of the Scottish Police Services Authority and the Scottish Fire and Rescue Service on 1<sup>st</sup> April 2013 police and fire services are no longer funded through the local government settlement. Consequently expenditure on police and fire is not included in local government expenditure figures from 2013-14 onwards. This should be taken into account when comparing data between 2012-13 and 2013-14. For 2012-13, local authority net revenue expenditure on Police and Fire were £0.945 billion and £0.262 billion respectively.
- For 2012-13 Scotland's Local Authorities' **Provisional Outturn** total Net Revenue Expenditure (excluding Police and Fire) was £11.654 billion. Of this figure, £4.588 billion (39.4%) was on Education, and £2.954 billion (25.4%) was on Social Work services. (Table 1). These two services account for over half of the overall expenditure.
- **2012-13 Provisional Outturn** for other main services are: Environmental Services £0.660 billion (5.7%), Culture and Related Services £0.611 billion (5.2%), Roads & Transport £0.481 billion (4.1%), Planning & Development £0.291 billion (2.5%). All other expenditure, including non-HRA housing and Central Services totals £2.068 billion, 17.7% of the total budgeted net revenue expenditure. (Table 1).
- For 2013-14 Scotland's Local Authorities have set a Net Revenue Expenditure **Budget Estimate** of £11.610 billion for spending on all services. Of this total, £4.565 billion (39.3%) is for Education, and £2.960 billion (25.5%) is for Social Work services. (Table 2).
- **2013-14 Budget Estimates** for other main services are: Environmental Services £0.672 billion (5.8%), Culture and Related Services £0.590 billion (5.1%), Roads & Transport £0.458 billion (3.9%), Planning & Development £0.277 billion (2.4%). All other expenditure, including non-HRA housing and Central Services totals £2.087 billion, 18.0% of the total budgeted net revenue expenditure. (Table 2).

#### TABLES

**Table 1:** Provisional Outturn 2012-13 of Scotland and Local Authorities by Main Services

**Table 2:** Budget Estimates 2013-14 of Scotland and Local Authorities by Main Services

**Table 1: Net Revenue Expenditure  
Provisional Outturn 2012-13 of Scotland and Local Authorities by Main Services<sup>1</sup>**

	Education	Social Work	Police	Fire	Roads & Transport	Environmental Services	Planning & Development Services	Culture and Related Services	Other Services <sup>2</sup>	Total	Total (Excluding Police & Fire)
<b>Scotland</b>	<b>4,587,906</b>	<b>2,954,446</b>	<b>944,679</b>	<b>262,290</b>	<b>480,960</b>	<b>660,468</b>	<b>291,146</b>	<b>611,288</b>	<b>2,067,980</b>	<b>12,861,163</b>	<b>11,654,194</b>
Aberdeen City	152,730	125,353	44,533	11,171	10,239	30,266	6,362	24,235	65,417	470,306	414,602
Aberdeenshire	233,628	120,243	33,843	7,852	28,739	27,303	7,076	21,100	70,007	549,791	508,096
Angus	98,536	54,757	17,351	4,317	12,500	13,426	3,810	10,428	42,605	257,730	236,062
Argyll & Bute	89,632	57,025	17,919	4,620	13,957	17,430	4,289	8,284	54,577	267,733	245,194
Clackmannanshire	45,249	28,088	7,527	2,398	4,093	6,080	1,548	5,840	22,338	123,161	113,236
Dumfries & Galloway	138,056	88,671	26,679	8,079	19,726	17,219	7,745	16,761	57,927	380,863	346,105
Dundee City	125,314	98,920	31,372	11,762	7,446	18,310	8,753	17,103	60,121	379,101	335,967
East Ayrshire	110,592	71,794	19,562	5,659	11,614	13,299	5,547	10,668	44,028	292,763	267,542
East Dunbartonshire	101,364	49,294	12,922	4,739	9,614	15,847	2,398	9,232	43,031	248,441	230,780
East Lothian	84,532	53,893	13,695	2,880	6,626	10,500	2,355	18,735	33,678	226,894	210,319
East Renfrewshire	101,430	40,751	10,079	3,313	9,239	8,366	3,381	9,298	37,964	223,821	210,429
Edinburgh, City of	296,268	288,987	89,440	20,244	13,139	60,837	21,745	42,912	222,343	1,055,915	946,231
Eilean Siar	41,938	22,364	4,588	2,076	7,752	6,101	3,252	3,220	28,456	119,747	113,083
Falkirk	135,126	77,235	24,628	7,045	13,562	15,513	9,659	15,470	57,419	355,657	323,984
Fife	299,513	201,656	58,223	17,582	33,458	36,638	14,694	44,732	118,002	824,498	748,693
Glasgow City	454,573	402,862	165,325	39,497	32,330	80,841	90,003	108,121	304,308	1,677,860	1,473,038
Highland	229,299	116,356	39,457	14,787	29,736	38,852	7,310	24,011	103,526	603,334	549,090
Inverclyde	75,311	47,985	15,378	5,943	4,701	9,480	7,493	7,684	34,062	208,037	186,716
Midlothian	79,483	48,548	13,236	2,262	7,928	8,305	3,926	8,406	34,349	206,443	190,945
Moray	80,106	49,576	15,101	3,880	8,228	11,304	2,487	8,794	28,702	208,178	189,197
North Ayrshire	125,842	82,287	22,688	7,675	11,145	14,550	8,963	15,405	50,113	338,668	308,305
North Lanarkshire	328,506	159,104	52,983	12,698	28,005	37,966	12,442	36,859	100,409	768,972	703,291
Orkney Islands	27,327	15,820	2,731	1,541	12,330	3,924	3,137	4,028	10,818	81,656	77,384
Perth & Kinross	130,805	71,904	21,413	6,560	13,571	21,213	5,293	17,687	44,943	333,389	305,416
Renfrewshire	151,889	88,430	31,443	8,041	13,081	20,869	6,258	17,104	73,803	410,918	371,434
Scottish Borders	102,955	65,955	19,587	7,371	16,576	14,173	2,043	13,270	34,166	276,096	249,138
Shetland Islands	41,377	31,196	3,289	1,934	21,044	4,420	7,378	5,553	10,963	127,154	121,931
South Ayrshire	98,238	71,845	17,186	5,636	11,616	14,900	2,573	11,420	34,368	267,782	244,960
South Lanarkshire	272,009	146,113	47,790	12,427	36,853	36,548	15,323	34,968	121,401	723,432	663,215
Stirling	85,403	43,987	15,483	4,027	9,540	13,716	3,210	9,976	36,423	221,765	202,255
West Dunbartonshire	91,199	58,751	20,954	8,012	6,706	10,784	2,262	13,062	33,816	245,546	216,580
West Lothian	159,676	74,696	28,274	6,262	15,866	21,488	8,431	16,922	53,897	385,512	350,976

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2012-13 and Budget Estimate 2013-14 (POBE) return

1) All figures are Net Revenue Expenditure

2) Other Services consists of a number of other council activities, including non-HRA housing and Central Services. Some items can finish with Net Surplus. e.g. Interest and Investment Income.

**Table 2: Net Revenue Expenditure  
Budget Estimates 2013-14 of Scotland and Local Authorities by Main Services<sup>1</sup>**

	Education	Social Work	Police	Fire	Roads & Transport	Environmental Services	Planning & Development Services	Culture and Related Services	Other Services <sup>2</sup>	Total	Total (Excluding Police & Fire)
<b>Scotland</b>	<b>4,565,486</b>	<b>2,960,409</b>			<b>457,901</b>	<b>671,957</b>	<b>276,531</b>	<b>590,155</b>	<b>2,087,283</b>	<b>11,609,722</b>	<b>11,609,722</b>
Aberdeen City	160,631	128,959			11,324	30,856	6,866	24,672	58,409	421,717	421,717
Aberdeenshire	229,688	120,434			27,670	27,849	6,671	19,764	60,573	492,649	492,649
Angus	98,810	53,607			12,627	13,656	3,619	10,984	43,798	237,101	237,101
Argyll & Bute	88,938	57,501			13,886	17,797	4,343	7,719	53,146	243,330	243,330
Clackmannanshire	45,552	28,823			4,059	6,495	1,717	5,555	22,953	115,154	115,154
Dumfries & Galloway	137,515	88,356			17,157	17,013	6,809	15,981	57,166	339,997	339,997
Dundee City	123,132	99,781			7,361	17,392	9,804	16,235	58,001	331,706	331,706
East Ayrshire	109,231	74,440			11,054	15,162	4,580	10,583	44,264	269,314	269,314
East Dunbartonshire	101,038	48,849			9,384	15,698	2,651	9,109	39,991	226,720	226,720
East Lothian	85,081	53,341			6,467	10,425	2,605	18,254	34,653	210,826	210,826
East Renfrewshire	102,122	41,293			8,590	8,882	3,098	9,060	40,053	213,098	213,098
Edinburgh, City of	291,595	296,927			10,233	60,447	19,596	41,913	214,490	935,201	935,201
Eilean Siar	41,741	22,131			7,502	6,650	3,223	3,172	28,801	113,220	113,220
Falkirk	133,335	79,884			13,225	17,130	8,836	15,634	57,227	325,271	325,271
Fife	302,253	185,718			30,913	35,182	11,181	40,310	149,161	754,718	754,718
Glasgow City	434,873	386,203			28,092	82,850	85,399	100,290	304,828	1,422,535	1,422,535
Highland	224,852	122,307			27,989	37,683	6,899	23,724	105,090	548,544	548,544
Inverclyde	74,605	47,401			4,795	10,021	6,946	7,509	35,886	187,163	187,163
Midlothian	77,846	48,312			6,631	8,204	3,350	8,168	29,181	181,692	181,692
Moray	79,794	51,259			7,719	11,397	2,181	8,134	27,628	188,112	188,112
North Ayrshire	127,347	80,941			11,961	16,134	11,926	14,946	49,925	313,180	313,180
North Lanarkshire	326,025	167,573			27,281	40,872	13,061	34,852	116,975	726,639	726,639
Orkney Islands	27,839	16,500			13,175	3,232	3,038	4,054	11,729	79,567	79,567
Perth & Kinross	133,873	74,461			13,320	21,864	7,702	18,109	48,250	317,579	317,579
Renfrewshire	155,787	90,246			12,665	18,318	4,179	20,542	67,486	369,223	369,223
Scottish Borders	104,047	64,962			14,576	15,453	1,207	12,965	35,541	248,751	248,751
Shetland Islands	40,510	29,602			19,497	4,423	7,371	4,911	9,906	116,220	116,220
South Ayrshire	98,387	74,326			10,190	14,002	3,446	12,195	35,525	248,071	248,071
South Lanarkshire	269,928	146,983			36,685	39,822	13,596	32,116	123,560	662,690	662,690
Stirling	86,511	43,297			8,838	13,753	3,422	9,209	36,989	202,019	202,019
West Dunbartonshire	90,857	58,407			6,902	10,686	139	12,919	31,132	211,042	211,042
West Lothian	161,743	77,585			16,133	22,609	7,070	16,567	54,966	356,673	356,673

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2012-13 and Budget Estimate 2013-14 (POBE) return

1) All figures are Net Revenue Expenditure

2) Other Services consists of a number of other council activities, including non-HRA housing and Central Services. Some items can finish with Net Surplus. e.g. Interest and Investment Income.

## BACKGROUND NOTES

### 1. DATA SOURCES

- 1.1 The Scottish Government's Provisional Outturn and Budget Estimates (POBE) has been collected with the help of the 32 unitary Local Authorities and Police and Fire Boards. The continued co-operation of these bodies in completing these returns is gratefully acknowledged.
- 1.2 The POBE form and Additional Information Sheets are sent to all Local Authorities annually to complete a breakdown by service and sub-service of their Provisional Outturn expenditure for the current year and their Budget Estimates for the forthcoming year. All amounts returned are Net Revenue Expenditure.
- 1.3 The Provisional Outturn 2012-13 expenditure are **provisional figures**, the Final Outturn 2012-13 Net Revenue Expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2012-13, scheduled for publication in February 2014. Previous SLGFS publications can be found here: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/PubScottishLGFStats> .
- 1.4 Detailed statistics on Budget Estimates, using the POBE data, can be found in the 'Rating Review Estimates' series which are published annually by CIPFA in September.

### 2. DATA DEFINITIONS

- 2.1 All data are Net Revenue Expenditure figures.
- 2.2 Local Government expenditure is split between revenue and capital expenditure. This publication covers revenue expenditure only. Revenue expenditure is largely made up of employee and operating costs. **Gross Revenue Expenditure** is the total expenditure on Local Authority services within a financial year and Net Revenue Expenditure is the gross revenue expenditure less any specific income for individual services. It is therefore the **Net Revenue Expenditure** to be financed from General Revenue Funding, Non-Domestic Rates income, Council Tax income and Local Authority Reserves.
- 2.3 Net Revenue Expenditure is therefore influenced by the value of any income attributable to an individual service. For example, a local authority will provide planning and building control services for which they will charge fees. The net revenue expenditure will be the residual cost of providing those services after deducting any income from fees charged.
- 2.4 When comparing the Provisional Outturn and the Budget Estimates with each other, or with any previously published data on outturn or budgets, please be aware of the following:-
  - Across years, accounting procedures adopted by councils may improve as new Statements of Recommended Practice (SORP) and Financial Reporting Standards (FRS) are developed by official accounting bodies, which can lead to discontinuity in the data collected between financial years.
  - Budget estimates are only an indication of spend, and when comparing budget estimates, year to year changes for individual councils and/or individual services can be misleading in terms of being an indication of the eventual annual change in spend.
  - Net revenue expenditure can be affected by large one-off payments in any year e.g. Equal Pay back pay settlement expenditure.
- 2.5 From 1<sup>st</sup> April 2010, there was a change in funding arrangements for police and fire pensions costs. Therefore, it is not possible to directly compare local authority police and fire expenditure provisional outturn or budget estimates for 2010-11 onwards with estimates for 2009-10 or with

estimates from previous years. For more details on the change in funding arrangements see paragraph 2.6 of the POBE 2010 publication at <http://www.scotland.gov.uk/stats/bulletins/00828>

- 2.6 Revised accounting arrangements for Private Finance Initiatives (PFI) and Public Private Partnerships (PPP) were introduced from 1<sup>st</sup> April 2009. From 2010 onwards, the POBE was revised to collect data based on the new arrangements, with the statutory repayment of debt and interest elements of the total unitary payment previously recorded within individual service expenditure, now recorded in other expenditure lines of the POBE return and hence included under 'other services' in tables 1 and 2.

For more detailed information on the accounting changes see [Finance Circular 4/2010](#).

### 3. ENQUIRIES

- 3.1 For public enquiries (non-media) about the information contained in this Statistics Publication Notice contact Local Government Finance Statistics on 0131 244 7033 or e-mail [lgfstats@scotland.gsi.gov.uk](mailto:lgfstats@scotland.gsi.gov.uk) .
- 3.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Suzanne Hart on 0131 244 5122

Internet: <http://www.scotland.gov.uk/stats/bulletins/01043>

Local Government Finance Statistics website:

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