

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

PROVISIONAL OUTTURN 2013-14 AND BUDGET ESTIMATES 2014-15

27th May 2014

This Statistics Publication Notice provides details of the Provisional Outturn 2013-14 and Budget Estimates 2014-15 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:

- For 2013-14 Scotland's local authorities' **provisional outturn** total net revenue expenditure was £11.716 billion. Of this figure, £4.608 billion (39.3%) was on Education, and £3.018 billion (25.8%) was on Social Work services. (Table 1). These two services account for over half of the overall expenditure.
- **2013-14 provisional outturn** for other main services are: Environmental Services £0.675 billion (5.8%), Culture and Related Services £0.602 billion (5.1%), Roads & Transport £0.459 billion (3.9%), Planning & Development £0.300 billion (2.6%). All other expenditure, including non-HRA housing and Central Services totals £2.054 billion, 17.5% of the total provisional outturn net revenue expenditure. (Table 1).
- For 2014-15 Scotland's local authorities have set a net revenue expenditure **budget estimate** of £11.788 billion for spending on all services. Of this total, £4.615 billion (39.1%) is for Education, and £3.018 billion (25.6%) is for Social Work services. (Table 2).
- **2014-15 budget estimates** for other main services are: Environmental Services £0.682 billion (5.8%), Culture and Related Services £0.619 billion (5.3%), Roads & Transport £0.449 billion (3.8%), Planning & Development £0.298 billion (2.5%). All other expenditure, including non-HRA housing and Central Services totals £2.107 billion, 17.9% of the total budgeted net revenue expenditure. (Table 2).

TABLES

Table 1: Provisional Outturn 2013-14 of Scotland and Local Authorities by Main Services

Table 2: Budget Estimates 2014-15 of Scotland and Local Authorities by Main Services

Table 1: Net Revenue Expenditure: Provisional Outturn 2013-14 of Scotland and Local Authorities by Main Services

£thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ¹	Total Net Expenditure
Scotland	4,607,594	3,017,629	459,465	674,850	300,334	602,009	2,054,325	11,716,206
Aberdeen City	159,259	129,412	11,717	27,196	7,482	26,351	57,419	418,836
Aberdeenshire	235,644	119,772	28,034	29,724	5,921	21,252	59,437	499,784
Angus	99,200	54,915	12,465	13,638	3,305	10,701	43,390	237,614
Argyll & Bute	92,331	57,875	13,074	17,497	4,732	8,029	57,843	251,381
Clackmannanshire	45,455	29,950	3,809	6,196	1,746	5,322	22,656	115,134
Dumfries & Galloway	136,647	89,603	17,083	17,119	6,751	17,533	57,085	341,821
Dundee City	122,206	99,789	7,019	17,869	11,755	18,425	58,493	335,556
East Ayrshire	112,655	76,992	11,921	13,187	6,322	9,425	46,742	277,244
East Dunbartonshire	105,996	51,899	9,110	14,538	4,075	9,253	37,555	232,426
East Lothian	85,622	54,123	7,147	10,518	2,657	17,630	34,370	212,067
East Renfrewshire	102,994	43,596	8,726	8,581	3,122	9,515	38,270	214,804
Edinburgh, City of	297,356	296,802	13,267	60,378	20,842	41,704	216,397	946,746
Eilean Siar	42,528	22,062	7,419	6,259	3,234	3,098	34,357	118,957
Falkirk	133,298	82,290	12,099	15,431	9,295	16,334	57,453	326,200
Fife	310,831	206,452	31,886	36,773	15,214	44,698	118,726	764,580
Glasgow City	442,759	396,047	27,223	92,890	82,704	101,181	307,802	1,450,606
Highland	227,113	121,594	27,994	38,385	6,108	23,532	105,488	550,214
Inverclyde	75,682	48,735	5,114	10,219	6,834	7,690	33,137	187,411
Midlothian	79,299	47,242	6,615	8,306	3,398	8,492	34,225	187,577
Moray	78,375	52,428	6,887	11,125	2,921	8,335	28,528	188,599
North Ayrshire	123,752	85,651	11,581	16,001	11,276	14,973	49,085	312,319
North Lanarkshire	327,368	161,135	26,681	40,898	16,284	36,790	105,598	714,754
Orkney Islands	28,257	16,707	13,372	3,399	3,162	4,007	10,282	79,186
Perth & Kinross	131,334	73,658	13,311	20,477	5,706	17,409	43,504	305,399
Renfrewshire	143,116	95,908	12,454	18,573	5,098	18,198	80,101	373,448
Scottish Borders	103,883	67,026	15,551	14,645	2,051	13,342	35,379	251,877
Shetland Islands	39,005	29,301	18,966	4,104	6,324	4,681	10,704	113,085
South Ayrshire	100,166	74,808	11,043	14,285	3,214	12,471	38,922	254,909
South Lanarkshire	276,532	148,206	37,200	39,514	17,841	33,141	111,353	663,787
Stirling	85,196	45,116	8,473	13,481	3,634	9,593	40,003	205,496
West Dunbartonshire	100,315	58,979	6,822	11,210	6,600	12,095	30,051	226,072
West Lothian	163,420	79,556	15,402	22,434	10,726	16,809	49,970	358,317

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2013-14 and Budget Estimate 2014-15 (POBE) return

1) 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 2014-15 of Scotland and Local Authorities by Main Services

£thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ¹	Total Net Expenditure
Scotland	4,614,546	3,018,139	449,164	681,587	298,256	619,382	2,107,348	11,788,422
Aberdeen City	167,510	130,738	10,889	26,903	8,453	27,293	55,864	427,650
Aberdeenshire	234,035	120,382	29,188	33,449	8,955	21,109	63,544	510,662
Angus	99,072	55,101	12,323	13,017	3,630	10,556	44,159	237,858
Argyll & Bute	91,740	58,278	13,199	17,543	3,713	7,445	55,095	247,013
Clackmannanshire	46,023	30,161	4,244	6,406	1,585	4,879	22,781	116,079
Dumfries & Galloway	135,774	91,612	16,497	16,915	6,914	16,320	60,061	344,093
Dundee City	121,772	103,178	7,790	17,084	9,260	17,888	57,055	334,027
East Ayrshire	110,211	73,589	11,053	14,050	4,243	8,325	42,255	263,726
East Dunbartonshire	104,823	50,455	9,406	13,827	3,764	8,803	37,894	228,972
East Lothian	86,168	53,884	6,680	10,113	2,780	16,760	35,936	212,321
East Renfrewshire	102,720	43,622	9,016	8,928	3,312	9,033	38,652	215,283
Edinburgh, City of	295,334	299,991	8,579	59,463	20,125	41,044	226,108	950,644
Eilean Siar	40,845	22,069	7,510	6,235	3,034	3,301	29,336	112,330
Falkirk	136,472	83,934	11,795	16,573	8,261	16,167	56,433	329,635
Fife	310,662	195,288	32,353	33,681	11,260	44,354	162,680	790,278
Glasgow City	438,286	384,275	26,528	95,943	86,373	129,043	313,835	1,474,283
Highland	226,991	124,848	25,523	37,226	6,046	22,097	110,490	553,221
Inverclyde	76,945	49,251	4,945	10,625	6,701	7,525	35,095	191,087
Midlothian	79,277	48,445	6,453	7,645	3,180	8,253	30,612	183,865
Moray	80,142	54,004	6,353	11,411	2,664	7,694	29,644	191,912
North Ayrshire	125,716	85,304	11,454	15,931	11,392	15,059	50,000	314,856
North Lanarkshire	324,812	170,487	25,654	40,496	17,862	38,820	99,952	718,083
Orkney Islands	28,272	17,001	13,320	3,155	2,979	3,988	10,997	79,712
Perth & Kinross	135,984	76,516	14,214	21,574	7,700	17,270	43,910	317,168
Renfrewshire	139,195	97,014	11,684	18,903	13,032	17,256	75,586	372,670
Scottish Borders	104,666	66,984	15,024	16,572	1,105	13,330	34,528	252,209
Shetland Islands	40,079	28,858	20,639	4,094	4,090	4,578	9,962	112,300
South Ayrshire	99,807	72,260	10,343	14,037	5,231	11,872	38,069	251,619
South Lanarkshire	276,084	148,161	36,685	41,045	15,625	31,905	121,895	671,400
Stirling	87,726	43,523	7,609	13,387	3,055	9,373	39,324	203,997
West Dunbartonshire	102,419	59,132	7,076	11,664	3,189	12,036	21,214	216,730
West Lothian	164,984	79,794	15,138	23,692	8,743	16,006	54,382	362,739

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2013-14 and Budget Estimate 2014-15 (POBE) return

1) 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. 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 2013-14 expenditure are **provisional figures**, the final outturn 2013-14 net revenue expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2013-14, scheduled for publication in February 2015. 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 around 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. **Net revenue expenditure** is therefore 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 As a consequence of the creation of the Scottish Police Services Authority and the Scottish Fire and Rescue Service on 1st 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 historic data with figures from 2013-14 onwards.
- 2.5 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.
- 2.6 Revised accounting arrangements for Private Finance Initiatives (PFI) and Public Private Partnerships (PPP) were introduced from 1st 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 .
- 3.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Sheena Maguire on 0131 244 2670

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How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via the following webpage:
<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>
- may be made available on request, subject to consideration of legal and ethical factors. Please contact lgfstats@scotland.gsi.gov.uk for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

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