

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

PROVISIONAL OUTTURN 2011-12 AND BUDGET ESTIMATES 2012-13

8th June 2012

This Statistics Publication Notice provides details of the Provisional Outturn 2011-12 and Budget Estimates 2012-13 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 2011-12 Scotland's Local Authorities' **Provisional Outturn** total Net Revenue Expenditure was £12.775 billion. Of this figure, £4.616 billion (36.1%) was on Education, and £2.869 billion (22.5%) was on Social Work services. (Table 1). These two services account for over half of the overall expenditure.
- **2011-12 Provisional Outturn** for other main services are: Police £0.950 billion (7.4%), Environmental Services £0.675 billion (5.3%), Culture and Related Services £0.620 billion (4.9%), Roads & Transport £0.479 billion (3.7%), Planning & Development £0.289 billion (2.3%), Fire £0.261 billion (2.0%). All other expenditure, including non-HRA housing and Central Services totals £2.016 billion, 15.8% of the total budgeted net revenue expenditure. (Table 1).
- For 2012-13 Scotland's Local Authorities have set a Net Revenue Expenditure **Budget Estimate** of £12.840 billion for spending on all services. Of this total, £4.613 billion (35.9%) is for Education, and £2.896 billion (22.6%) is for Social Work services. (Table 2).
- **2012-13 Budget Estimates** for other main services are: Police £0.951 billion (7.4%), Environmental Services £0.680 billion (5.3%), Culture and Related Services £0.600 billion (4.7%), Roads & Transport £0.475 billion (3.7%), Planning & Development £0.289 billion (2.2%), Fire £0.263 billion (2.1%). All other expenditure, including non-HRA housing and Central Services totals £2.072 billion, 16.1% of the total budgeted net revenue expenditure. (Table 2).

TABLES

Table 1: Provisional Outturn 2011-12 of Scotland and Local Authorities by Main Services

Table 2: Budget Estimates 2012-13 of Scotland and Local Authorities by Main Services

**Table 1: Net Revenue Expenditure
Provisional Outturn 2011-12 of Scotland and Local Authorities by Main Services¹**

	Education	Social Work	Police	Fire	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ²	Total
Scotland	4,616,482	2,868,925	950,348	261,324	478,801	674,823	288,551	619,832	2,016,272	12,775,358
Aberdeen City	155,750	125,173	44,268	11,331	11,703	27,566	5,925	26,055	68,161	475,932
Aberdeenshire	237,040	119,020	32,778	7,646	26,547	26,655	9,019	19,509	56,234	534,448
Angus	99,521	54,610	17,401	4,323	12,218	13,815	4,030	10,884	42,319	259,121
Argyll & Bute	90,911	57,230	17,904	4,607	14,820	17,730	4,687	8,603	61,147	277,639
Clackmannanshire	44,345	26,454	7,636	2,559	3,874	5,341	1,903	5,494	21,879	119,485
Dumfries & Galloway	139,906	77,298	27,074	8,020	19,255	22,770	6,270	17,815	57,676	376,084
Dundee City	126,354	94,359	32,265	11,821	6,967	19,312	11,453	18,909	56,322	377,762
East Ayrshire	110,523	65,551	19,525	5,642	13,412	14,071	4,562	10,699	39,661	283,646
East Dunbartonshire	112,700	44,045	12,912	4,725	9,460	15,403	3,141	9,021	36,761	248,168
East Lothian	84,328	52,412	13,968	2,796	6,975	11,786	2,069	16,768	35,832	226,934
East Renfrewshire	100,875	39,174	11,294	3,304	10,133	8,775	2,794	9,202	34,973	220,524
Edinburgh, City of	293,978	277,189	91,229	19,405	13,045	64,248	23,906	41,256	208,569	1,032,825
Eilean Siar	42,318	22,752	4,644	1,973	8,109	6,208	2,393	4,099	28,399	120,895
Falkirk	134,699	76,904	24,987	7,521	12,740	15,973	8,573	15,564	55,414	352,375
Fife	307,793	188,534	61,209	17,933	34,067	36,479	14,076	44,569	119,453	824,113
Glasgow City	456,420	400,438	165,186	39,378	30,801	85,119	85,164	107,398	293,225	1,663,129
Highland	224,788	112,673	38,309	15,352	26,320	40,855	8,112	31,207	105,588	603,204
Inverclyde	75,571	47,935	15,365	5,925	4,677	9,634	7,354	8,345	34,426	209,232
Midlothian	79,210	47,047	13,501	2,203	7,381	7,643	4,094	8,623	30,195	199,897
Moray	80,620	47,014	14,910	3,713	8,120	10,428	2,583	8,321	24,822	200,531
North Ayrshire	129,558	79,016	22,674	7,694	11,291	16,318	7,585	14,495	49,343	337,974
North Lanarkshire	326,212	156,095	52,939	12,658	27,687	40,254	12,635	38,560	104,774	771,814
Orkney Islands	27,608	15,865	2,602	1,441	12,684	3,326	2,640	4,213	11,124	81,503
Perth & Kinross	129,007	71,225	21,042	6,380	14,221	20,719	6,469	17,985	46,749	333,797
Renfrewshire	150,855	86,726	31,426	8,017	12,684	21,558	4,092	17,113	80,262	412,733
Scottish Borders	104,844	64,823	19,984	7,190	14,815	15,018	2,553	12,050	34,909	276,186
Shetland Islands	42,724	30,861	2,980	1,776	23,846	4,633	9,018	7,557	10,307	133,702
South Ayrshire	96,950	70,633	17,173	5,620	11,355	15,147	2,506	10,404	34,031	263,819
South Lanarkshire	271,282	146,847	47,965	12,388	37,143	34,828	20,001	35,232	111,534	717,220
Stirling	84,709	43,494	15,707	4,300	9,081	13,974	3,794	10,870	36,995	222,924
West Dunbartonshire	89,925	57,852	20,652	7,629	6,183	10,971	-785	13,944	30,781	237,152
West Lothian	165,158	69,676	28,839	6,054	17,187	18,266	5,935	15,068	54,407	380,590

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2011-12 and Budget Estimate 2012-13 (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 2012-13 of Scotland and Local Authorities by Main Services¹**

	Education	Social Work	Police	Fire	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ²	Total
Scotland	4,612,629	2,896,307	950,605	263,402	475,394	679,935	288,831	600,074	2,072,461	12,839,638
Aberdeen City	155,036	125,158	44,535	11,685	11,014	28,639	6,617	24,870	67,421	474,975
Aberdeenshire	235,152	121,948	32,942	8,061	29,212	28,479	8,900	19,417	60,804	544,915
Angus	98,327	54,838	17,489	4,338	12,491	13,290	3,598	10,349	42,856	257,576
Argyll & Bute	87,247	57,576	17,920	4,617	13,869	17,485	3,414	8,004	57,210	267,342
Clackmannanshire	45,984	27,987	7,527	2,398	3,791	6,216	1,425	5,910	22,620	123,858
Dumfries & Galloway	140,555	77,486	27,103	8,086	18,458	21,928	6,376	16,252	61,542	377,786
Dundee City	124,566	95,973	32,436	11,870	7,719	18,436	11,053	18,100	54,710	374,863
East Ayrshire	110,347	72,752	19,573	5,654	11,058	15,182	5,043	11,085	42,612	293,306
East Dunbartonshire	113,423	43,451	12,922	4,735	9,619	15,265	2,158	8,916	33,463	243,952
East Lothian	84,700	52,412	14,168	2,916	6,852	11,783	2,020	17,130	36,639	228,620
East Renfrewshire	101,518	40,580	11,377	3,311	9,914	8,586	3,540	9,374	37,153	225,353
Edinburgh, City of	292,683	287,015	91,921	20,252	14,800	64,307	19,771	43,562	227,376	1,061,687
Eilean Siar	44,899	22,794	4,665	2,332	7,709	6,290	3,893	3,262	27,356	123,200
Falkirk	133,432	78,301	24,628	7,045	13,234	17,086	8,525	15,444	59,479	357,174
Fife	303,117	184,847	58,186	17,462	33,070	34,092	15,421	42,920	134,376	823,491
Glasgow City	449,474	386,156	165,325	39,459	31,154	81,590	91,140	108,271	292,387	1,644,956
Highland	229,786	110,728	39,457	14,787	27,668	39,685	7,317	24,176	108,414	602,018
Inverclyde	74,461	47,976	15,368	5,938	4,760	9,918	6,888	8,269	35,831	209,409
Midlothian	78,348	47,166	13,603	2,263	7,319	7,388	3,666	8,199	28,503	196,455
Moray	81,079	48,394	15,101	3,892	8,353	11,393	1,757	8,493	29,344	207,806
North Ayrshire	127,882	80,672	22,660	7,703	11,637	16,962	11,170	15,145	52,113	345,944
North Lanarkshire	326,958	167,022	52,983	12,686	27,542	41,633	11,304	33,949	106,981	781,058
Orkney Islands	28,005	16,185	2,597	1,731	13,264	3,832	2,963	4,086	11,920	84,583
Perth & Kinross	131,547	73,618	21,541	6,620	12,918	20,377	5,249	17,797	47,931	337,598
Renfrewshire	150,805	88,243	31,727	8,033	12,407	21,524	3,751	16,914	75,707	409,111
Scottish Borders	103,451	63,797	20,126	7,371	14,748	16,014	1,271	11,646	35,197	273,621
Shetland Islands	43,086	28,957	3,046	2,173	19,147	4,734	7,798	5,547	9,853	124,341
South Ayrshire	99,503	72,438	17,187	5,631	11,690	14,311	3,509	10,749	34,546	269,564
South Lanarkshire	271,685	146,141	46,857	12,415	37,125	38,651	16,556	34,286	114,500	718,216
Stirling	85,104	43,139	15,483	4,027	8,879	14,192	3,575	10,615	37,076	222,090
West Dunbartonshire	92,098	58,983	21,094	7,645	6,708	10,899	3,225	12,398	29,702	242,752
West Lothian	168,371	73,574	29,058	6,266	17,265	19,768	5,938	14,939	56,839	392,018

Source: Information supplied by Councils to the Scottish Government on the Provisional Outturn 2011-12 and Budget Estimate 2012-13 (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 2011-12 expenditure are **provisional figures**, the Final Outturn 2011-12 Net Revenue Expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2011-12, scheduled for publication in February 2013. 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 1st 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 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. **THIS IS AN OFFICIAL STATISTICS PUBLICATION**

- 3.1 Official statistics are produced by independent professional statistical staff - more information on the standards of Official Statistics in Scotland can be accessed at: <http://www.scotland.gov.uk/Topics/Statistics/About>.

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- 4.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Christine Stokes on 0131 244 2797

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Correspondence and enquiries

Enquiries on this publication should be addressed to:

Local Government Finance Statistics
Area 3-H North, Victoria Quay
Edinburgh EH6 6QQ
Telephone: 0131 244 7033
e-mail: lqfstats@scotland.gsi.gov.uk

General enquiries on Scottish Government statistics can be addressed to:

Office of the Chief Statistician
Scottish Government
4N.05, St Andrew's House
EDINBURGH EH1 3DG
Telephone: (0131) 244 0442
e-mail: statistics.enquiries@scotland.gsi.gov.uk

Statistician responsible for this publication:

Andrew Macartney,
Finance and Sustainable Growth Analytical Unit
Area 3-H North, Victoria Quay
Edinburgh EH6 6QQ
Telephone: 0131 244 0328
e-mail: Andrew.macartney@scotland.gsi.gov.uk

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ISBN: 978-1-78045-860-1

APS Group Scotland
DPPAS13054 (06/12)