

# Indicator specification:

## PLDR collection of population health indicators

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Finance Indicators: Local Authority Finance  
(FIN\_07\_07U)



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## Overview

### Indicator title

Local Authority Finance: Net Current Expenditure – Adult Social Care services, Upper Tier (FIN\_07\_07U)

### Indicator family name

Local Authority Finance

### Summary

This indicator describes the annual net expenditure for Adult Social Care services provided by every Upper Tier Local Authority in England between 2011-12 to 2020-21. The net expenditure for Adult Social Care services is defined as the total (gross) Adult Social Care services expenditure minus any income that may be related to delivering these services, such as sales, fees and charges.

### Technical description

The indicator was compiled from annual revenue outturn estimates of Local Authority (LA) revenue expenditure and financing. The net expenditure for Adult Social Care services is defined as the gross service expenditure minus any income that is related to delivering these services, in particular a) Sales, fees and charges and b) Other types of income. Expenditure values are given on the basis of financial years, i.e. from April 1<sup>st</sup> to March 31<sup>st</sup>. Values are expressed in thousands (£). Since some services are provided in Upper Tier and others in Lower Tier LAs, individual spending figures from Lower Tier LAs were distributed to Upper Tier LAs by aggregating. Expenditure values from historic LA geography have been referenced to the 2018 LA geography. This includes changes in name/codes, merges, or splits of old LAs to new LAs based on population ratios for that year. The service expenditure is expressed as the total amount as well as per capita, for direct comparisons. However, expenditure figures were not adjusted for inflation. Note that at the time of publication, revenue outturns are missing for the financial year 2020-21 for the following 8 Local Authority Districts and 3 Unitary Authorities:

- Reading
- Slough
- Bromsgrove
- Redditch
- Medway Towns
- Corby
- East Northamptonshire
- Cannock Chase
- Surrey Heath
- North Warwickshire

- Nuneaton & Bedworth

Missing data from some of these local authorities might affect spending figures for their respective upper-tier County Authorities, depending on the spending category (i.e. Social Care spending will not be affected, but Housing spending will).

### Unique Identifier

FIN\_07\_07U

## Construction

### Data sources

Outturn revenue data of LAs in England are published annually by the *Local Government Finance - Data Collection Analysis and Accountancy* division of the *Department for Communities and Local Government*. The Local Authority Net Current Expenditure figures were extracted from the *Revenue Outturn Summary* datasets. The collection of datasets and additional information about LA revenue outturn data estimates can be found at: <https://www.gov.uk/government/collections/local-authority-revenue-expenditure-and-financing>. Data before the financial year 2007/08 were obtained directly through Freedom of Information requests.

### Construction of LA-level data

Some services are provided in Lower and some in Upper tier local authorities (e.g. at County level). LA spending figures thus includes both Upper Tier (UTLA) and Lower Tier (LTLA) authorities (i.e. 151 and 314 respectively in England as of April 2020). In order to provide a common denominator for direct comparisons with other types of data, LA expenditures were distributed from Lower to Upper and from Upper to Lower. Further expenditures on specific services also includes spending from “other” authorities. In particular, these are:

- The Greater London Authority
- Combined Authorities
- Police and Crime Commissioner and Chief Constable Authorities
- Fire and Rescue Authorities
- Waste Authorities
- Transport Authorities

All spending by all of the above types of authorities has been included in the calculations of the total LA-level service expenditure, and has been referenced either to LTLAs or UTLAs. Note that the only type of authority for which expenditures have not been taken into account are Park Authorities (however, these show generally low levels of expenditure, mainly within the Cultural and Related services and Central Services). Also note that many of these special local authorities have been abolished and their services incorporated (in part or in whole) into other administrations (for instance Transport Authorities’ services have been transferred to Combined Authorities).

The specific methodology by which the total levels of expenditure per service category are calculated for each Local Authority is as follows:

- LTLA Methodology: Shire Counties' expenditures were disaggregated to Shire Districts by means of population-based ratios, i.e. annual expenditure was distributed to LTLAs based on their share of population, derived from their total population estimates for that particular year (Source: ONS).

The Greater London Authority expenditure was distributed to London Boroughs by means of distributing expenditure according to population. Expenditures from Combined Authorities, Police Authorities, Fire and Rescue Authorities, Waste Authorities and Transport Authorities were also attributed to LTLAs by means of distributing expenditure according to population for that year. All the above expenditures are aggregated and added to the recorded LTLA service expenditure in order to produce the estimated total service expenditure for that LA.

For the construction of LTLA measures, all expenditure values from historic LA geography have been referenced to the 2020 LA geography. This includes changes in name/codes, merges, or splits of old LAs to new LAs based on population ratios for that year. For instance, after 2009 the (upper tier) Cheshire County Council and the (lower tier) 6 Cheshire Local Authority Districts were abolished and replaced by two new unitary authorities, Cheshire East and Cheshire West and Chester. In order to calculate the "would-be" Cheshire East's spending figures in 2008, values for the 3 of the 6 historic districts that formed Cheshire East as well as 47.28% of the historical Cheshire County spending were aggregated.

- UTLA Methodology: Shire Districts' expenditures are attributed to Shire Counties by means of aggregating. Expenditures from the Greater London Authority, Combined Authorities, Police Authorities, Fire and Rescue Authorities, Waste Authorities and Transport Authorities have been disaggregated to UTLAs by means of population ratios, and referenced to the 2020 Local Authority geography, similarly to the LTLA methodology.

Note that spending categories are not consistent throughout the time period, with the introduction of new services (and removal of others). This also suggests that total expenditure values may not be directly comparable between all years. For instance, Public Health was introduced in 2013, while Court services were removed in 2009.

## Presentation

### Breakdowns

#### Time period

Financial year (April 1<sup>st</sup> to March 31<sup>st</sup>) data: 2011-12 to 2020-21.

#### Geography

Upper Tier Local Authorities (2020 reference).

### Coverage

England.

### Disclosure control

This indicator has been produced using only publicly available datasets.

### Output FIN\_07\_07U.csv

Column name	Description
Year	Start of financial year, i.e. "2015" refers to the financial year "2015/16".
UTLA20CD	Upper Tier Local Authority Code.
UTLA20NM	Upper Tier Local Authority Name.
Social_Care_Adult_Services_NetExpen	The total amount of Adult Social Care services net expenditure in £1000's.
Pop_Est_Total	The total population estimate of that LA in that year.
Social_Care_Adult_Services_NetExpen_PerCap	Adult Social Care services net expenditure per capita in £1000's.

### Revision history

Version	Date	Summary of changes
1.02	Jan 2022	Update to 2020-2021 data
1.01	Feb 2020	Update to 2018-2019 data; other minor changes
1.00	Aug 2019	First release