

# Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

## **Council Tax Reduction: Caseload and Expenditure, Scotland. April - September 2013**

17<sup>th</sup> December 2013

This publication provides statistics on the Council Tax Reduction scheme, which reduces the Council Tax liability of vulnerable people in Scotland. The statistics are based on data extracts from local authorities, and cover the time period from April to September 2013. They are available for each month and the most recent statistics are for September 2013.

### **Key points**

- There were 547,860 Council Tax Reduction recipients in Scotland in September 2013
- Total weekly expenditure on Council Tax Reduction in Scotland in September 2013 was £7.0m, a decrease of 1 per cent (£71.6k) from April 2013
- The average weekly Council Tax Reduction award per recipient in September 2013 was £12.81
- 209,890 (38 per cent) Council Tax Reduction recipients were aged 65 or over in September 2013
- 64 per cent of Council Tax Reduction recipients were single with no child dependant

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## 2. Analysis of Council Tax Reduction statistics

### 2.1 Introduction

On 1<sup>st</sup> April 2013, the Scottish Government introduced the Council Tax Reduction (CTR) scheme to provide vulnerable people with a reduction in their Council Tax liability, based on status and means. It replaces Council Tax Benefit (CTB), which was implemented by the Department for Work and Pensions (DWP), and has now been abolished under the UK Welfare Reform Act 2012.

Entitlement to CTR for 2013/14 replicates, as far as possible, previous entitlement to CTB. It therefore reflects a variety of circumstances which include unemployment, low pay and inability to work because of disability or caring commitments.

## 2.2 Caseload

[Table 1](#) shows that in September 2013 there were 547,860 CTR recipients in Scotland. From April to September, the number of CTR recipients in Scotland declined by less than 1 per cent. Twenty-five of the 32 local authorities (LAs) saw a decrease in caseload from April to September. The largest decrease in caseload numbers was seen in North Lanarkshire (-570). The largest increase was in Fife (+320).

**Table 1: Council Tax Reduction recipients by Local Authority: April to September 2013** <sup>1, 2, 3, 4</sup>

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
<b>SCOTLAND</b>	<b>552,130</b>	<b>551,390</b>	<b>551,630</b>	<b>550,610</b>	<b>551,210</b>	<b>547,860</b>
Aberdeen City	15,150	15,060	15,050	14,980	14,810	14,780
Aberdeenshire	12,320	12,250	12,280	12,180	12,230	12,160
Angus	9,790	9,680	9,480	<i>9,470</i>	9,650	9,580
Argyll and Bute	8,040	8,020	7,990	7,980	7,990	7,940
Clackmannanshire	5,680	5,660	5,690	5,710	5,770	5,800
Dumfries and Galloway	14,750	14,800	14,810	14,830	14,790	14,710
Dundee City	20,200	20,150	20,330	20,250	20,330	20,180
East Ayrshire	16,180	16,200	16,250	16,070	16,260	15,970
East Dunbartonshire	6,280	6,250	6,210	6,260	6,300	6,230
East Lothian	8,020	8,090	8,100	8,070	8,080	8,050
East Renfrewshire	5,210	5,210	5,230	5,220	5,250	5,210
Edinburgh, City of	40,540	40,240	40,050	40,230	40,530	40,020
Eilean Siar	2,870	2,870	2,850	2,840	2,830	2,810
Falkirk	15,560	15,520	15,630	15,270	15,300	15,260
Fife	35,200	35,160	35,080	35,220	35,370	35,520
Glasgow City	100,900	100,930	101,190	101,280	100,860	100,530
Highland	19,090	19,070	19,080	19,030	19,000	18,790
Inverclyde	11,160	11,150	11,180	11,150	11,140	11,040
Midlothian	7,720	7,700	7,790	7,710	7,730	7,620
Moray	6,740	6,720	6,700	6,700	6,600	6,520
North Ayrshire	18,790	18,710	18,700	18,770	18,750	18,510
North Lanarkshire	42,960	43,120	43,280	42,720	42,710	42,400
Orkney Islands <sup>5</sup>	<i>1,260</i>	<i>1,260</i>	<i>1,260</i>	<i>1,260</i>	1,260	1,260
Perth and Kinross <sup>5</sup>	<i>10,130</i>	<i>10,130</i>	10,130	<i>10,000</i>	<i>10,000</i>	10,000
Renfrewshire	20,920	20,930	20,950	20,940	21,040	20,850
Scottish Borders	9,970	9,950	9,930	9,980	10,040	9,840
Shetland Islands	1,240	1,240	1,210	1,190	1,190	1,180
South Ayrshire	12,730	12,690	12,730	12,710	12,800	12,690
South Lanarkshire	34,760	34,720	34,630	34,700	34,890	35,010
Stirling	6,570	6,560	6,560	6,570	6,610	6,580
West Dunbartonshire	14,290	14,260	14,200	14,210	14,220	14,080
West Lothian	17,120	17,100	17,100	17,140	16,900	16,770

1. Figures in italics for individual LAs relate to an earlier or later month because of missing or incomplete data.

2. Recipients are as at monthly count date in section [3. Background notes](#).

3. Components may not sum to total due to rounding.

4. Figures are rounded to the nearest 10.

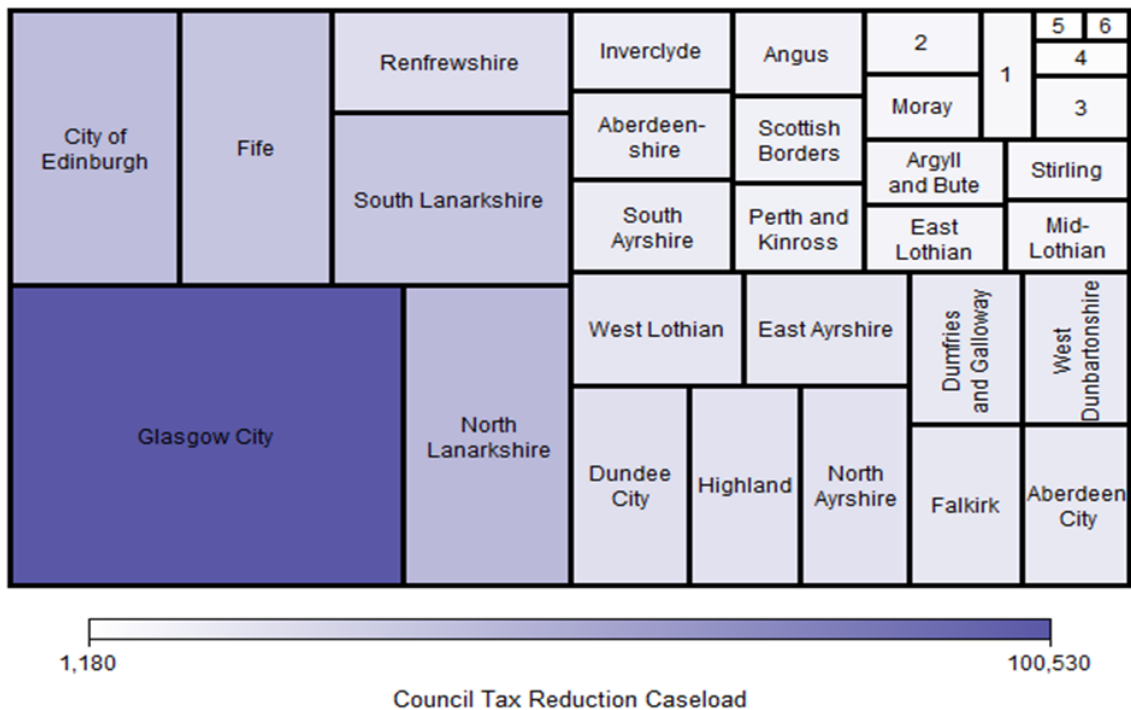
5. Orkney and Perth & Kinross were unable to provide individual level data. The data they have supplied was aggregated data and was supplied for a limited number of months.

The local authority with the highest CTR caseload was Glasgow City, with 100,530 recipients in September, which was 18 per cent of the Scotland total. The five local authorities with the highest CTR caseload in September 2013 accounted for almost half (46 per cent) of the caseload for Scotland. Along with Glasgow these were North Lanarkshire (42,400 caseload, 8 per cent of Scotland’s total), Edinburgh City (40,020, 7 per cent), Fife (35,520, 6 per cent) and South Lanarkshire (35,010, 6 per cent).

The three islands authorities, Shetland Islands, Orkney Islands and Eilean Siar, had the smallest caseload, with 1,180, 1,260 and 2,810 respectively in September 2013<sup>1</sup>.

[Figure 1](#) shows the September CTR caseload in a treemap, which allows a visual comparison of the magnitude of the caseload for each local authority.

**Figure 1: Treemap of CTR caseload by Local Authority: September 2013**



- 1 = Clackmannanshire
- 2 = East Dunbartonshire
- 3 = East Renfrewshire
- 4 = Eilean Siar
- 5 = Orkney Islands
- 6 = Shetland Islands

### 2.3 Expenditure

[Table 2](#) shows that the total weekly CTR expenditure in Scotland in September 2013 was £7.0m, a decrease of 1 per cent (£71.6k) from April. As with caseload, Glasgow City had the highest expenditure on CTR, at £1.4m a week in September, which accounted for 20 per cent of the total expenditure in Scotland. Glasgow also saw the

<sup>1</sup> Orkney and Perth & Kinross were unable to provide individual level data. The data they have supplied is aggregated data and has only been supplied for a limited number of months.

largest decrease in weekly expenditure, falling by £11.2k between April and September. The largest increase in weekly expenditure was seen in Fife, which saw an increase of £3.0k over the six month period.

**Table 2: Council Tax Reduction weekly expenditure estimate by Local Authority: April to September 2013<sup>1, 2, 3, 4, 6</sup>**

	Weekly expenditure (£000's)					
	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
<b>SCOTLAND</b>	<b>7,086.2</b>	<b>7,069.9</b>	<b>7,070.2</b>	<b>7,052.5</b>	<b>7,060.0</b>	<b>7,014.6</b>
Aberdeen City	199.6	198.4	198.3	197.1	194.8	194.3
Aberdeenshire	154.2	152.8	153.0	151.9	152.5	151.6
Angus	109.9	108.4	106.3	106.3	108.4	107.3
Argyll and Bute	113.6	113.4	113.0	113.1	113.3	112.9
Clackmannanshire	70.0	69.8	70.1	70.6	71.2	71.4
Dumfries and Galloway	177.7	178.0	178.0	178.4	178.1	177.0
Dundee City	253.3	252.2	254.4	253.7	254.7	252.8
East Ayrshire	199.4	198.8	199.2	197.3	199.3	195.6
East Dunbartonshire	94.2	93.7	93.0	93.6	94.3	93.0
East Lothian	106.5	107.4	107.6	107.0	107.4	106.9
East Renfrewshire	75.4	75.3	75.8	75.7	76.1	75.7
Edinburgh, City of	552.9	548.4	545.8	548.3	552.4	545.9
Eilean Siar	32.2	32.2	31.9	31.8	31.7	31.6
Falkirk	173.8	173.2	174.3	170.2	170.5	170.1
Fife	422.1	421.3	420.3	421.9	423.7	425.1
Glasgow City	1,405.6	1,405.0	1,407.6	1,407.7	1,401.0	1,394.4
Highland	251.8	251.0	250.7	250.0	249.4	246.1
Inverclyde	139.1	138.7	139.3	139.1	139.4	138.1
Midlothian	108.2	108.0	109.0	107.9	108.4	106.9
Moray	80.7	80.3	79.8	79.7	78.8	77.5
North Ayrshire	233.0	231.8	231.8	232.7	232.7	229.4
North Lanarkshire	506.1	508.0	509.4	503.3	503.9	501.1
Orkney Islands <sup>5</sup>	14.6	14.6	14.6	14.5	14.5	14.5
Perth and Kinross <sup>5</sup>	131.9	131.9	131.9	124.8	124.8	124.8
Renfrewshire	270.5	270.4	270.7	270.1	271.4	269.4
Scottish Borders	115.0	114.7	114.4	114.8	115.5	113.2
Shetland Islands	14.1	14.1	13.8	13.6	13.6	13.4
South Ayrshire	173.3	172.6	173.2	172.7	173.7	172.1
South Lanarkshire	420.3	419.4	418.3	419.5	421.8	423.2
Stirling	89.7	89.5	89.4	89.4	89.7	89.1
West Dunbartonshire	192.4	192.0	191.1	191.1	191.4	189.8
West Lothian	205.3	204.7	204.2	204.7	201.8	200.3

1. Figures in italics for individual LAs relate to an earlier or later month because of missing or incomplete data.

2. Recipients are as at monthly count date in section [3. Background notes](#).

3. Components may not sum to total due to rounding.

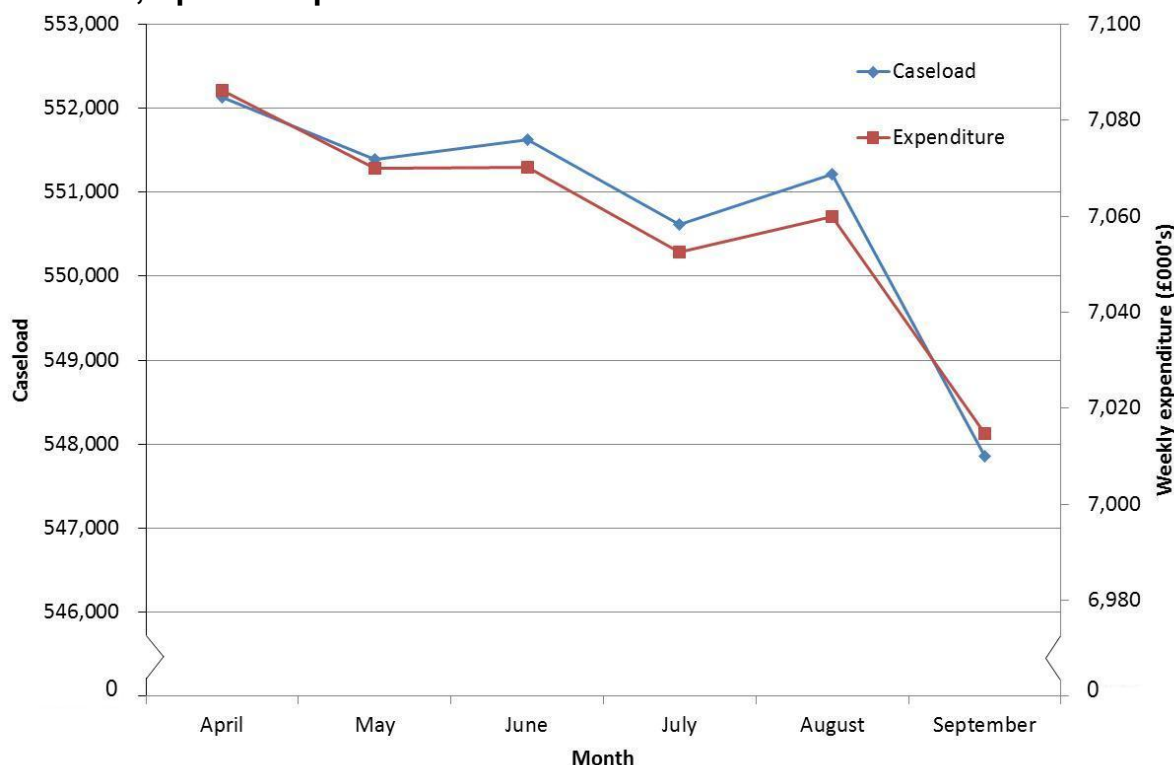
4. Figures are rounded to the nearest 10.

5. Orkney and Perth & Kinross were unable to provide individual level data. The data they have supplied is aggregated data and has only been supplied for a limited number of months.

6. Weekly expenditure estimate was based on 'caseload multiplied by average weekly award' for each local authority for the given month. More information can be found in the [methodology note](#).

Caseload and expenditure are closely linked, therefore much of the change seen in expenditure was due to changes in caseload. [Figure 2](#) shows the relationship between caseload and expenditure from April to September 2013. Other factors that can affect expenditure include Council Tax charges, age structure of the population and household income.

**Figure 2: Council Tax Reduction monthly caseload and weekly expenditure, Scotland, April to September 2013**



## 2.4 'Passported' status

[Table 3](#) shows that almost 70 per cent of CTR recipients were what was known under CTB as 'passported'<sup>2</sup>.

Pension Credit (Guaranteed Credit) was the most common type of benefit held by 'passported' recipients, which accounted for around 39 per cent of 'passported' cases and 27 per cent of all CTR cases (both 'passported' and non-'passported'). The next most common benefit type was Employment Support Allowance (income-based), which made up 19 per cent of all CTR cases. CTR recipients who were 'passported' due to receiving Income Support or Jobseekers' Allowance (income-based) each accounted for around 12 per cent of all CTR cases.

Around 30 per cent of CTR cases were non-'passported'. Some non-'passported' CTR recipients were in employment. These accounted for 9 per cent of all CTR cases.

There was some variation by local authority. Glasgow City had the highest proportion of 'passported' cases at 74 per cent, compared to 62 per cent in Midlothian, which had the lowest proportion of 'passported' cases. Moray had the highest proportion of cases on Pension Credit (Guaranteed Credit) at 33 per cent,

<sup>2</sup> Under CTB, applicants in receipt of certain income-based benefits (Jobseekers Allowance, Income Support, Income-Related Employment Support Allowance or Guaranteed Pension Credit) were called 'passported' recipients. They were entitled to full CTB since their income and capital automatically met eligibility rules. We have maintained the use of this terminology for the CTR publication in order to enable comparison between CTB and CTR recipients.

compared to Edinburgh, which was the lowest at 22 per cent. The LA with the highest proportion of cases on Employment and Support Allowance (income-based) was Glasgow City, with 24 per cent, compared to the lowest which was 14 per cent in Scottish Borders. East Renfrewshire had the highest percentage of cases who were in employment (13 per cent), while Inverclyde had the lowest percentage at 6 per cent.

From [Table 4](#) it can be seen that the average weekly CTR award given to recipients varied both by local authority and by 'passporting'/non-'passporting' status. The average award for all recipients was £12.81 per week in September 2013. Non-'passporting' recipients who were in employment received the least, at £10.19, compared to those on Pension Credit (Guaranteed Credit), who received £13.91 per week on average.

The local authority with the highest average weekly award was East Dunbartonshire with £14.92 per week, and the lowest was Falkirk with £11.15. These differences are likely to have been due to a number of factors which are known to vary across local authorities; for example differences in Council Tax charges by LA, and the characteristics of the population, such as age structure and household income, which impact on the amount of CTR awarded.

**Table 3: Council Tax Reduction recipients by 'passported' status: September 2013**

	All CTR recipients	% of CTR recipients						
		Non-'Passported' (Standard Claims)		All 'passported'	'Passported'			
		Non-'Passported'	of which, in employment <sup>6</sup>		Income Support	Jobseekers Allowance (Income-Based)	Employment and Support Allowance (Income Based)	Pension Credit (Guaranteed Credit)
<b>SCOTLAND</b>	<b>547,860</b>	<b>30.5%</b>	<b>9.0%</b>	<b>69.5%</b>	<b>11.9%</b>	<b>11.7%</b>	<b>18.9%</b>	<b>27.0%</b>
Aberdeen City	14,780	33.9%	8.5%	66.1%	10.9%	9.8%	19.0%	26.5%
Aberdeenshire	12,160	..	..	..	..	..	..	..
Angus	9,580	32.7%	7.2%	67.3%	10.1%	9.6%	16.1%	31.5%
Argyll and Bute	7,940	..	..	..	..	..	..	..
Clackmannanshire	5,800	30.7%	9.1%	69.3%	12.0%	14.6%	19.3%	23.4%
Dumfries and Galloway	14,710	..	..	..	..	..	..	..
Dundee City	20,180	..	..	..	..	..	..	..
East Ayrshire	15,970	30.3%	7.8%	69.7%	11.8%	14.4%	16.4%	27.1%
East Dunbartonshire	6,230	35.1%	10.0%	64.9%	11.5%	7.6%	16.2%	29.6%
East Lothian	8,050	38.0%	11.9%	62.0%	11.2%	9.0%	14.4%	27.2%
East Renfrewshire	5,210	36.9%	12.8%	63.1%	10.4%	7.4%	15.6%	29.7%
Edinburgh, City of	40,020	34.8%	12.6%	65.2%	12.1%	12.1%	19.0%	22.0%
Eilean Siar	2,810	..	..	..	..	..	..	..
Falkirk	15,260	28.9%	6.4%	71.1%	11.5%	13.7%	17.6%	28.3%
Fife	35,520	31.2%	8.6%	68.8%	12.7%	14.5%	16.9%	24.7%
Glasgow City	100,530	25.7%	9.0%	74.3%	12.3%	11.3%	23.8%	26.9%
Highland	18,790	..	..	..	..	..	..	..
Inverclyde	11,040	28.8%	6.2%	71.2%	12.5%	9.4%	19.9%	29.3%
Midlothian	7,620	38.0%	11.3%	62.0%	13.6%	10.7%	14.7%	23.0%
Moray	6,520	34.4%	9.4%	65.6%	9.3%	8.4%	14.6%	33.4%
North Ayrshire	18,510	27.5%	7.0%	72.5%	11.6%	14.5%	18.1%	28.3%
North Lanarkshire	42,400	30.0%	7.2%	70.0%	12.1%	11.9%	17.0%	28.9%
Orkney Islands	1,260	..	..	..	..	..	..	..
Perth and Kinross	10,000	..	..	..	..	..	..	..
Renfrewshire	20,850	..	..	..	..	..	..	..
Scottish Borders	9,840	36.7%	10.5%	63.3%	9.3%	9.9%	13.7%	30.5%
Shetland Islands	1,180	..	..	..	..	..	..	..
South Ayrshire	12,690	..	..	..	..	..	..	..
South Lanarkshire	35,010	30.6%	8.5%	69.4%	11.7%	11.1%	17.4%	29.3%
Stirling	6,580	31.7%	9.6%	68.3%	10.2%	10.5%	18.6%	29.0%
West Dunbartonshire	14,080	..	..	..	..	..	..	..
West Lothian	16,770	34.3%	10.0%	65.7%	12.6%	10.2%	18.1%	24.8%

1. Recipients are as at monthly count date in section 3. [Background notes.](#)

2. Components may not sum to total due to rounding.

3. Figures are rounded to the nearest 10.

4. 'Passported' as recorded on systems within the LA. The breakdown supplied for some LAs were incorrect or missing and have therefore been excluded. These are represented by '..'.

5. Scotland level 'passported' status breakdown was based only on those LAs who were able to supply information.

6. The denominator for all percentages is "All CTR recipients".



**Table 4: Council Tax Reduction recipients average weekly award by 'passport' status: September 2013**

	Average weekly award	Non-'Passported' (Standard Claims)		All 'passport'	'Passported'			
		Non-'Passported'	of which, in employment		Income Support	Jobseekers Allowance (Income-Based)	Employment and Support Allowance (Income Based)	Pension Credit (Guaranteed Credit)
<b>SCOTLAND</b>	<b>12.81</b>	<b>10.58</b>	<b>10.19</b>	<b>13.74</b>	<b>13.84</b>	<b>13.13</b>	<b>13.79</b>	<b>13.91</b>
Aberdeen City	13.15	10.98	10.08	14.24	14.56	13.63	14.03	14.48
Aberdeenshire	12.47	..	..	..	..	..	..	..
Angus	11.20	9.29	9.29	12.10	12.12	11.56	12.08	12.26
Argyll and Bute	14.22	..	..	..	..	..	..	..
Clackmannanshire	12.32	10.14	9.68	13.29	13.28	13.04	13.43	13.33
Dumfries and Galloway	12.03	..	..	..	..	..	..	..
Dundee City	12.53	..	..	..	..	..	..	..
East Ayrshire	12.25	9.99	9.43	13.22	13.21	12.74	13.07	13.58
East Dunbartonshire	14.92	12.55	11.90	16.18	15.59	14.91	15.64	17.00
East Lothian	13.28	11.12	10.48	14.60	14.81	14.51	14.49	14.60
East Renfrewshire	14.53	12.39	11.96	15.79	15.52	15.07	15.33	16.30
Edinburgh, City of	13.64	11.66	11.32	14.66	15.04	14.03	14.39	15.02
Eilean Siar	11.22	..	..	..	..	..	..	..
Falkirk	11.15	9.13	8.72	11.96	12.17	11.61	12.01	12.02
Fife	11.97	10.03	9.68	12.85	12.97	12.41	12.81	13.08
Glasgow City	13.87	11.46	10.82	14.70	14.88	14.11	14.63	14.92
Highland	13.10	..	..	..	..	..	..	..
Inverclyde	12.51	10.13	9.40	13.45	13.78	13.28	13.46	13.35
Midlothian	14.03	11.59	10.73	15.52	15.77	15.23	15.67	15.40
Moray	11.89	9.86	9.69	12.93	13.13	12.63	13.03	12.90
North Ayrshire	12.39	10.15	9.67	13.23	13.23	12.73	13.11	13.55
North Lanarkshire	11.82	9.70	9.07	12.72	12.76	12.23	12.75	12.88
Orkney Islands	..	..	..	..	..	..	..	..
Perth and Kinross	..	..	..	..	..	..	..	..
Renfrewshire	12.92	..	..	..	..	..	..	..
Scottish Borders	11.51	9.77	10.24	12.49	12.64	12.17	12.23	12.67
Shetland Islands	11.35	..	..	..	..	..	..	..
South Ayrshire	13.56	..	..	..	..	..	..	..
South Lanarkshire	12.09	9.89	9.31	13.06	13.14	12.42	12.92	13.36
Stirling	13.55	11.34	10.72	14.56	14.43	13.91	14.31	15.01
West Dunbartonshire	13.48	..	..	..	..	..	..	..
West Lothian	11.95	9.80	9.19	13.07	13.16	12.75	13.07	13.16

1. Recipients are as at monthly count date in section 3. [Background notes](#).
2. Average awards are shown as pounds per week and rounded to the nearest penny.
3. 'Passported' Status does not include recipients whose 'passport' status was unknown.
4. 'Passported' as recorded on systems within the LA. The breakdown supplied for some LAs were incorrect or missing and have therefore been excluded. These are represented by '..'.
5. Scotland level 'passport' status breakdown is based only on those LAs who were able to supply information

## 2.5 Age, gender and family type

[Table 5](#) shows that around 209,890 (38 per cent) CTR recipients were aged 65 or over in September 2013. The majority of CTR recipients were single with no child dependant, 64 per cent of all CTR cases. This group were awarded an average of £12.08 per week in CTR ([Table 6](#)), which was lower than any other family type. Lone parents (i.e. single with a child dependant) made up 17 per cent of CTR recipients in September and they received an average weekly award of £12.47. Ninety-three per cent of lone parent CTR recipients were female. A fifth of CTR recipients were in couples. Couples with child dependants had an average weekly award of £16.19, which was higher than any other family type.

**Table 5: Council Tax Reduction recipients by Age Group and Family Type: September 2013**

Age Group	All CTR recipients	Family Type							
		Single, no child dependant			Single with child dependant(s)			Couple, no child dependant	Couple with child dependant(s)
		Total	Male	Female	Total	Male	Female		
<b>All ages</b>	<b>547,860</b>	<b>349,150</b>	<b>148,510</b>	<b>197,670</b>	<b>91,820</b>	<b>5,420</b>	<b>85,620</b>	<b>74,430</b>	<b>32,450</b>
Under 25	27,350	11,420	5,980	5,270	13,210	140	12,930	1,070	1,640
25 - 34	68,170	24,020	16,190	7,590	33,290	1,030	32,000	1,990	8,880
35 - 44	76,240	34,700	23,100	11,340	28,550	1,970	26,330	2,070	10,920
45 - 49	43,720	27,160	15,100	11,830	9,470	990	8,420	2,320	4,760
50 - 54	41,810	30,130	15,340	14,570	4,430	640	3,750	4,110	3,150
55 - 59	38,180	29,060	13,790	15,050	1,660	360	1,300	5,870	1,590
60 - 64	42,480	31,490	14,510	16,710	610	160	440	9,590	790
65 +	209,890	161,150	44,490	115,310	590	140	450	47,420	730

1. Age groups are based on the age on the monthly count date, in section [3. Background notes](#), of either:

- the recipient if they are single, or
- the elder of the recipient or partner if claiming as a couple

2. Components may not sum to total due to (i) rounding (ii) exclusion of claimants with unknown age or gender.

3. Data were not available for Orkney and Perth & Kinross for this breakdown. Scotland totals therefore use estimates for these local authorities.

The 60-64 age band had the highest average weekly award at £13.49 and the under 25 age category had the lowest average weekly award, at £11.91.

**Table 6: Council Tax Reduction recipients average weekly award by Age Group and Family Type: September 2013**

Age Group	Total	Family Type							
		Single, no child dependant			Single with child dependant(s)			Couple, no child dependant	Couple with child dependant(s)
		Total	Male	Female	Total	Male	Female		
<b>All ages</b>	<b>12.81</b>	<b>12.08</b>	<b>11.75</b>	<b>12.32</b>	<b>12.47</b>	<b>12.99</b>	<b>12.43</b>	<b>15.21</b>	<b>16.19</b>
Under 25	11.91	11.19	11.29	11.07	11.93	12.52	11.92	14.61	14.84
25 - 34	12.37	11.71	11.70	11.71	11.95	12.31	11.93	14.90	15.19
35 - 44	13.07	12.17	11.99	12.54	12.78	12.91	12.76	15.35	16.22
45 - 49	13.32	12.52	12.10	13.06	13.21	13.15	13.22	15.95	16.75
50 - 54	13.37	12.59	12.13	13.08	13.46	13.30	13.48	16.06	17.19
55 - 59	13.30	12.51	12.10	12.87	13.74	13.51	13.80	16.02	17.47
60 - 64	13.49	12.39	12.30	12.46	14.12	14.42	14.00	16.67	18.34
65 +	12.54	11.87	11.16	12.13	14.36	14.11	14.43	14.72	17.84

1. Age groups are based on the age on the monthly count date, in section [3. Background notes](#), of either:

- the recipient if they are single, or
- the elder age of the recipient or partner if claiming as a couple

2. Average awards are shown as pounds per week and rounded to the nearest penny.

3. Data were not available for Orkney and Perth & Kinross for this breakdown. Scotland totals therefore use estimates for these local authorities.

### 3. Background notes

#### 3.1 Summary of methodology

From 1 April 2013 Council Tax Benefit (CTB), which was run by the Department for Work and Pensions (DWP), was abolished and replaced by the Scottish Government's Council Tax Reduction (CTR) Scheme. Since then, the Scottish Government have asked all LAs to provide individual record level extracts on a monthly basis to enable monitoring of the caseload and expenditure of the CTR scheme, as well as comparisons between LAs of the speed which they process new applications and changes in applications.

There are two type of records contained in the CTR extract which might feed into caseload statistics. 'D' records are 'live' cases extracted on a specified date, which is called the count date, although LAs can provide data up to a week after that count date<sup>3</sup>. 'C' records are cases that have been 'closed' since the previous count date. The CTR data count dates for April to September 2013 for all LAs are shown below.

<b>Month</b>	<b>Count Date</b>
April 2013	18/04/2013
May 2013	16/05/2013
June 2013	13/06/2013
July 2013	11/07/2013
August 2013	08/08/2013
September 2013	12/09/2013

Using 'C' records will identify short term claims that were live on the count date but not on the extraction date either side of this date. 'C' Records will also be used to check that 'D' records had not in fact finished before the count date.

'C' records do not contain information on total weekly award amount. To enable total weekly expenditure figures to be estimated, it has been assumed that the weekly award for 'C' records was the same as the average weekly award based on the 'D' records.

A full methodology guide can be found at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Methodology>

#### 3.2 Data quality

There were some known issues within the datasets supplied by LAs that affected the statistics and these have been noted on the tables in this publication where necessary.

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<sup>3</sup> In the transition from CTB to CTR some IT systems were not in place for the first few months of the CTR scheme in 2013. This has meant that some of the data was extracted more than a week after the earliest extraction date. From December 2013 onwards all monthly extracts for all LAs should be provided within one week of the extraction date.

The first was that Orkney and Perth & Kinross did not supply any CTR extract data, but instead supplied aggregate data from their own management information system. This was used instead of the CTR data extract to allow a Scotland figure to be published. The caseload and expenditure for these LAs is relatively small, so the impact on the Scotland total will be small. It was not possible to produce age and family type breakdowns for [Table 5](#) for these local authorities, so the figures were estimated based on Scotland's average.

The second was that a technical issue with data extraction on some LA systems meant that the information held on the 'passported' indicator was wrong. A fix was released which resolved the issue, however some LAs were not able to run the extract again after the fix was applied. The LAs affected are Aberdeenshire, Argyll & Bute, Dumfries & Galloway, Dundee City, Eilean Siar, Highland, Renfrewshire, Shetland Islands, South Ayrshire, West Dunbartonshire. 'Passported' breakdowns were not possible for these LAs. This affects [Table 3](#) and [Table 4](#).

### **3.3 Further information**

A full methodology guide can be found at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Methodology>

More information on Local Government Finance statistics at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

This publication can be accessed at:

<http://www.scotland.gov.uk/stats/bulletins/01081>

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