

# Decision Notice 131/2022

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## Income and expenditure, broken down by ward

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**Applicant:**

**Public authority: Glasgow City Council**

**Case Ref: 202100165**



Scottish Information  
Commissioner

## Summary

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The Council was asked for its total income and expenditure between 2010 and 2020, broken down by year, ward and type. The Council stated it did not hold the information broken down by ward or accounts prior to 2013/14, but pointed to the annual accounts already publicly available. The Commissioner found that the Council had complied with FOISA in responding to the request.

## Relevant statutory provisions

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Freedom of Information (Scotland) Act 2002 (FOISA) sections 1(1) and (4) (General entitlement); 17(1) (Notice that information is not held)

The full text of each of the statutory provisions cited above is reproduced in Appendix 1 to this decision. The Appendix forms part of this decision.

## Background

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1. On 17 August 2020, the Applicant made a request for information to Glasgow City Council (the Council). The information requested was the total amount of:
  - a. income for the Council for each year since 2010 to date, broken down by year, ward and then type i.e. council tax, parking fines etc;
  - b. expenditure for the Council for each year since 2010 to date, broken down by year, ward and then type i.e. property management, road maintenance etc.
2. The Applicant asked that breakdown of type should be presented in all and any forms that the Council held and clearly titled with any brief explanatory text necessary to outline exactly what that type of income or expenditure covered.
3. The Council responded on 11 September 2020, explaining that the exemption in section 25(1) of FOISA (Information otherwise accessible) applied as its Annual Accounts (containing all of its income and expenditure) were available on its website (link provided). Section 17(1) (Notice that information is not held) applied in part, as the Council did not hold income and expenditure broken down by ward or hold accounts prior to the financial years 2013/14 (for prior years, it provided details of archives held in the Mitchell Library – held by Glasgow Life and not by the Council).
4. On 15 September 2020, the Applicant wrote to the Council, requesting a review of its decision, on the basis that the response did not break down income and expenditure by geographic location and so was not exempt in terms of section 25(1): in his view, the information requested was not freely accessible. The Applicant did not accept that a breakdown by geographic location was not held. The Applicant referred to the process with council tax, submitting that the Council must know where money was coming from (i.e. geographic location) and if it was properly paid (i.e. how much). He considered the information is therefore held by GCC. He was content with information being provided from 2013/14 onwards.
5. The Council notified the Applicant of the outcome of its review on 15 October 2020, upholding the original response and reiterating the reasons why it did not consider information to be held.

6. On 8 February 2021, the Applicant wrote to the Commissioner, applying for a decision in terms of section 47(1) of FOISA. The Applicant stated he was dissatisfied with the outcome of the Council's review because he did not accept that section 25(1) or section 17(1) applied. In his view, the information he had requested was not already available to the public. He considered that the Council must be able to identify when, where and how it collects or spends money. The Applicant explained that he was not seeking individual addresses or specific companies, but an aggregated amount by type for that ward. He supported his assertions by pointing to the collection of council tax by ward.

## **Investigation**

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7. The application was accepted as valid. The Commissioner confirmed that the Applicant made a request for information to a Scottish public authority and asked the authority to review its response to that request before applying to him for a decision.
8. On 2 March 2021, the Council was notified in writing that the Applicant had made a valid application. The case was allocated to an investigating officer.
9. Section 49(3)(a) of FOISA requires the Commissioner to give public authorities an opportunity to provide comments on an application. The Council was invited to comment on this application and to answer specific questions. These related to why the Council had relied upon section 25(1) as well as section 17(1). The Council was asked to explain why it considered that the information already published provided some of the information requested, and to describe the searches and other steps taken to determine whether information was held.

## **Commissioner's analysis and findings**

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10. In coming to a decision on this matter, the Commissioner considered all of the withheld information and the relevant submissions, or parts of submissions, made to him by both the Applicant and the Council. He is satisfied that no matter of relevance has been overlooked.

### **Information held by the Council**

11. Section 1(1) of FOISA provides that a person who requests information from a Scottish public authority which holds it is entitled to be given that information by the authority, subject to qualifications which, by virtue of section 1(6) of FOISA, allow Scottish public authorities to withhold information or charge a fee for it. The qualifications contained in section 1(6) are not applicable in this case.
12. The information to be given is that held by the authority at the time the request is received, as defined in section 1(4). This is not necessarily to be equated with information an applicant believes the authority should hold, although an applicant's reasons may be relevant to the investigation of what is actually held. If no such information is held by the authority, section 17(1) of FOISA requires it to give the applicant notice in writing to that effect.
13. The standard of proof to determine whether a Scottish public authority holds information is the civil standard of the balance of probabilities. In determining where the balance of probabilities lies, the Commissioner considers the scope, quality, thoroughness and results of the searches carried out by the public authority. He also considers, where appropriate, any reason offered by the public authority to explain why it does not hold the information. While it may be relevant as part of this exercise to explore expectations about what

information the authority should hold, ultimately the Commissioner's role is to determine what relevant recorded information is (or was, at the time the request was received) actually held by the public authority.

14. As part of the investigation, the Council was asked to explain what searches had been undertaken. The Council explained that the Financial Services department was consulted and provided input to determine that the information and format the Applicant requested was not held by the Council. It explained that the financial ledger structure was not set up for reporting within Council wards, but focused on key functions and areas within each service. Income and expenditure were accurately captured, recorded and reported against individual cost centres within each service, it stated, but the reporting structure was not aligned to group the cost centres by ward. Therefore, the information requested was not currently held or available in the format requested for all areas of income and expenditure across the Council.
15. The Council explained that the published annual report was the principal source of the Council's income and expenditure details within each financial year and was independently audited by Audit Scotland each year, in line with statutory reporting requirements, and publicly available.
16. The Council went on to explain that the annual accounts provided an analysis of the income and expenditure across all of the Council services within each financial year. The accounts then carried out a further detailed and subjective analysis. The Council therefore considered the annual accounts provided the majority of the details requested, being the total income and expenditure for the Council, split by financial year and analysed by type of income and expenditure. The only information not included was a breakdown and analysis of income and expenditure by ward, which it did not hold.
17. The Council acknowledged the comment from the Applicant that it held Council Tax information by ward but, as this was only a small part of its total income, it could not be said to be indicative or reflective of income or spend for individual wards. The Council provided collection rates for council tax for each ward from 2012 to inform the investigation, and confirmed that it did not hold expenditure figures for each ward. It also confirmed that it was under no obligation to record income and expenditure by ward.
18. In order to assist the Applicant in its initial response, the Council provided the Applicant with advice on where and how to access the accounts, providing him with a link to its website.
19. The Commissioner accepts that the Council's initial response was reasonable and sought to advise and assist the Applicant by signposting him to the published accounts. He is also satisfied that the Council was sufficiently clear in specifying that its application of section 25(1) did not relate to a breakdown by ward, the absence of which is the source of the Applicant's dissatisfaction in this case. The Council applied section 17(1) of FOISA to that aspect and the Commissioner does not consider it necessary to address the application of section 25(1) further in this case.

#### *Section 17(1) – information not held*

20. The Commissioner's remit here extends only to the consideration of whether the Council actually held the relevant information requested and whether it complied with Part 1 of FOISA in responding to the request. The Commissioner cannot comment on whether a public authority should have recorded any, or more, information about a particular event or process.

21. The Council explained that it did not hold expenditure figures broken down by each ward, as requested by the Applicant, and was not aware of any statutory requirements to provide or record details of income and expenditure within individual Council wards (see above).
22. The investigating officer acknowledged that a public authority was not obliged to create new information to respond to a request, but noted that the Commissioner did not consider the extraction of information from existing data to involve the creation of new information. The Council was therefore asked whether the information (at ward level) could be obtained or collated from other related pieces of information.
23. The Council submitted that it would not be possible to extract relevant data from the information currently published, as there was nothing there aligning any spend or individual cost centre to a particular ward to create the analysis sought. The Council detailed the process that would need to be set up to align cost centres to individual wards and the reporting work that would be required to split the information down and reconcile it with the annual accounts for each financial year requested. There would be added complications with centres providing services for multiple wards and how these should be split, which would require additional time and resource to resolve, and the exercise would only cover the allocation of values by ward and not the further subjective split requested.
24. The Council went on to explain that a trial exercise to assign cost centres by ward was carried out manually a number of years ago. This identified that the vast majority of costs could only be identified as Central, i.e. providing services to multiple wards and therefore meaningless in relation to a ward spend analysis. On this basis, the Council had not replicated this exercise, which consumed considerable effort from a number of staff across the council and took a considerable amount of time to complete, since. Any requirement to replicate this analysis would require a complete redesign of the Council's financial reporting structures, which would again involve significant input from staff and system reconfiguration.

#### *Commissioner's conclusions on section 17(1)*

25. Having considered all relevant submissions and the terms of the request, the Commissioner is satisfied that the Council had taken adequate, proportionate steps to establish what information it held that fell within the scope of the request. The Commissioner is satisfied that the Council could not produce a breakdown of income and expenditure by ward without a degree of effort (including the application of skill and judgement) amounting to the creation of new information. Even then, and while allowing for the Applicant's acknowledgment that there might be gaps in the information provided, the Commissioner is not satisfied that what might be provided would address this aspect of the Applicant's request, in relation to both income and expenditure, in any meaningful sense.
26. In this case, therefore, the Commissioner is satisfied that the Council do not (and did not, on receipt of the request) hold the information to which the application relates and so was correct to give the Applicant notice, in terms of section 17(1) of FOISA, that (in that respect) it held no information falling within the scope of the request.

## **Decision**

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The Commissioner finds that, in the respects specified in the application, Glasgow City Council complied with Part 1 of the Freedom of Information (Scotland) Act 2002 in responding to the information request made by the Applicant.

## **Appeal**

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Should either the Applicant or the Council wish to appeal against this decision, they have the right to appeal to the Court of Session on a point of law only. Any such appeal must be made within 42 days after the date of intimation of this decision.

**Margaret Keyse**  
**Head of Enforcement**

**22 November 2022**

## Appendix 1: Relevant statutory provisions

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### Freedom of Information (Scotland) Act 2002

#### 1 General entitlement

- (1) A person who requests information from a Scottish public authority which holds it is entitled to be given it by the authority.

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- (4) The information to be given by the authority is that held by it at the time the request is received, except that, subject to subsection (5), any amendment or deletion which would have been made, regardless of the receipt of the request, between that time and the time it gives the information may be made before the information is given.

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#### 17 Notice that information is not held

- (1) Where-

- (a) a Scottish public authority receives a request which would require it either-

- (i) to comply with section 1(1); or  
(ii) to determine any question arising by virtue of paragraph (a) or (b) of section 2(1),

if it held the information to which the request relates; but

- (b) the authority does not hold that information,

it must, within the time allowed by or by virtue of section 10 for complying with the request, give the applicant notice in writing that it does not hold it.

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