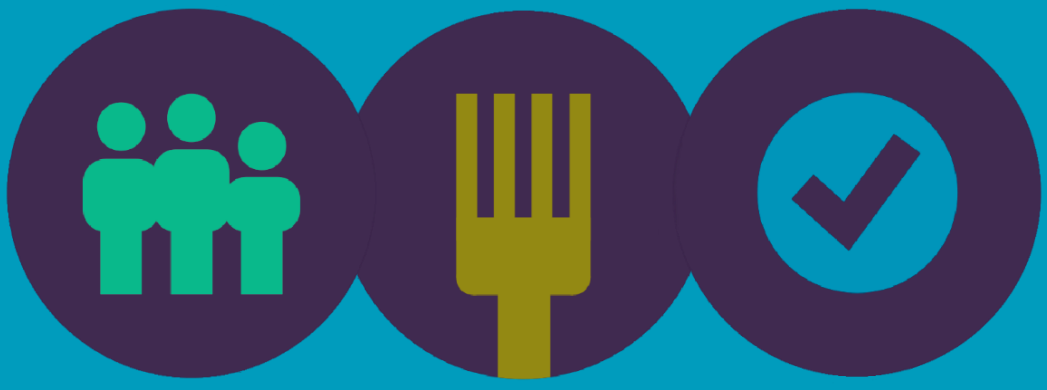
Food Standards Scotland

For safe food and healthy eating

SAFER Programme

Local Authority Baseline Cost Exercise for Food Law Delivery

November 2026



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1 Document Information

File Reference	Owner
A58590646	SAFER Programme

Table 1: File Reference

Version Control

Version	Date	Last review carried out	Next review due	Comments
1.0	21/10/2026	N/A	N/A	N/A

Table 2: Revision History

Related Documents

This document refers to and should be read in conjunction with the following:

Name	Owner/Reference
FSS-ENF-26-007 - SAFER - LA Baseline Cost Exercise - Letter	SAFER Programme
FSS-ENF-26-007 - SAFER - LA Baseline Cost Exercise - Appendix D	SAFER Programme

Table 3: Related Documents

2 Purpose of the Baseline Exercise

2.1 The purpose of this exercise is to understand the cost of delivering Local Authority (LA) food law activities under the current delivery model. This will provide an evidence base to inform the SAFER Target Operating Model (TOM), including consideration of potential future funding and cost-recovery arrangements for food Law delivery.

2.2 An important distinction needs to be maintained between:

- the **current cost** of food law delivery, based on existing staffing and expenditure;
- the **existing staffing resource** available, and
- the **required cost of the service**, based on the resource needed to undertake the full range of food law activities.

2.3 These figures will be materially different. In particular, current expenditure may not represent the full cost of delivering all required food law activity where an LA has a resource deficit or is carrying backlogs.

2.4 The precise scope of any future charging scheme, including which activities may be charged for, who would levy, retain and/or distribute charges, and how charges would be calculated, will require future legal, financial and policy consideration and is being evaluated under the SAFER programme.

2.5 The purpose of the baselining exercise therefore does not prejudge whether a cost recovery system will be introduced, or the form any future system might take, and participation in the exercise does not constitute an LAs agreement to any particular charging or delivery model.

3 Methodology

3.1 The methodology will establish two related but separate baselines:

- **Current Delivery Baseline**

A current delivery baseline, reflecting existing resource and attributable expenditure associated with the delivery of food law activities.

- **Required Delivery Baseline**

A required delivery baseline, estimating the cost of the resources required to deliver the full range of food law activities

3.2 Maintaining this distinction allows both the present cost of delivery and the potential resource and cost implications of addressing any identified shortfall to be determined.

3.3 The sections below outline the required data and methodology to determine both the current delivery baseline and the required service baseline.

3.4 Unless otherwise stated all financial and staffing information should relate to the financial year 2025/26 to reflect actual costs where possible.

4 Public Finance and Legal Framework

4.1 The methodological approach detailed in this document is in accordance with statutory and financial governance arrangements which apply to all public bodies including LAs

4.2 These include:

- **Public Finance Principles,** including transparency, proportionality, consistency and the clear documentation of assumptions and estimates.
- **The Scottish Public Finance Manual (the SPFM).** The SPFM identifies full cost recovery as the standard approach to setting charges for public services, subject to the relevant statutory powers.
- **Regulation (EU) 2017/625**. Any future charging arrangements for official controls and other official activities will require to comply with the applicable provisions of, including Articles 78 to 85 and Article 138(4).
- Article 81 identifies categories of costs that may be taken into account, including:
  - salaries and other staff costs;
  - facilities and equipment;
  - staff training;
  - travel and subsistence;
  - sampling, laboratory analysis and other technical activities.

5 Food Law Staffing and the Local Authority Resource Analysis (LARA) Methodology

5.1 This methodology has been developed by FSS and provides a national baseline for informing the staffing resource required for food law delivery.

5.2 The Local Authority Resource Analysis (LARA) methodology is based on two linked exercises:

- the Time Measurement Exercise 2.0 (TME 2.0); and
- the Required Resource Calculation 2.0 (RRC 2.0).

5.3 The previous TME 2.0 exercise under by LAs, gathered more than 10,000 measurements of food law activities from authorised officers in 29 LAs in Scotland and the RRC collected data from all 32 LAs.

5.4 It measured the total time associated with a wide range of activities, including:

- preparation;
- travel;
- on-site work;
- administration;
- report writing;

- management input; and
- enforcement activity

5.5 RRC 2.0 uses these time measurements alongside projected activity volumes, aggregated averages, and independent LA estimates to calculate the FTE resource required to deliver food law activities.

5.6 It also allows LAs to include estimates for activities that were not directly measured through TME 2.0, such as:

- management;
- internal monitoring;
- approved establishments; and
- other relevant food law work

5.7 Staffing Grading and Salaries.

For the purpose of this exercise, the following information will be gathered direct from all 32 LAs:

- the role and grades of staff delivering the service;
- the salary point or top salary assumptions used;
- employer pension and National Insurance contributions;
- vacancies, overtime, temporary staff and agency costs; (where applicable) and
- the distinction between existing staffing costs and the cost of the staffing resource identified as required through RRC 2.0.
- Salary information will be collected solely for the purpose of establishing baseline service costs. Results will be aggregated for analysis and reporting, no identifiable individual employee salary information will be published.

5.8 Current Resource Baseline.

To establish the current resource baseline, each LA should provide the following information for 2025/26:

- the actual FTE involved in food law delivery for each of the roles listed below; and
- the corresponding actual salary or salary point for each role.

The roles are:

- Head of Service (HoS);
- Service Manager (SM);
- Lead Food Officer (LFO) and/or Team Leader (TL);
- Senior Environmental Health Officer (SEHO), where this is a separate role;
- Environmental Health Officer (EHO);
- Food Safety Officer (FSO);

- other Authorised Officers;
- administrative support; and
- any other relevant role involved in food law delivery.

Only the FTE proportion of each role attributable to food law delivery should be included.

5.9 Required Resource Baseline

To establish the required resource baseline, each LA should:

- confirm its total required food law resource in FTE, based on the LARA methodology described in this section;
- identify the difference between its current FTE and required FTE; and
- allocate the additional FTE requirement across the relevant roles and salary grades.

Where an LA is unable to determine how the additional FTE should be allocated, it should apply the same staffing profile as its current resource baseline.

5.10 The information returned will be used to calculate:

- the total staffing cost of the required service baseline.
- the salary cost of the additional resource required; and
- Salary information will be collected for the sole purpose of establishing baseline service costs. While no personal data is required for exercise this information will still be processed in accordance with applicable data protection legislation. Results will be aggregated for analysis and reporting, and no individual employee salary information will be published.

Please refer to Appendix D tabs 1.1 Salaries, 1.2 Staffing and 2.1 Staffing for the information to be provided.

6 Laboratory and Sampling Costs

6.1 FSS has collected actual cost information from the four public laboratories providing services to LAs in Scotland. Aberdeen, Glasgow, Dundee and Edinburgh Scientific Services respectively.

6.2 The information collected is outlined below:

- the type and total value of each agreement or contract;
- laboratory charges for food sampling for 2025/26; and
- the number of food samples taken in 2025/26

Should an LA wish to provide any additional laboratory and sampling costs information please refer to Appendix D tabs 1.3 and 2.2. If you wish to verify your laboratory and sampling figures please contact safer@fss.scot

7 Central Costs, Direct Attributable Costs and Existing Income

7.1 In order to attribute a cost for central expenditure the methodology collects information in relation to following cost categories for 2025/26:

- Legal services
- Finance services
- HR services.
- IT corporate support (including management information system support and licencing costs).
- Property
- Insurance
- Training
- Depreciation
- Any other relevant costs specific to LA

In terms of the methodology, the expenditure attributable to central costs for 2025/26 for each LA can be determined by:

- direct attribution where available,
- an evidenced local allocation where direct attribution is not available,

  or where neither of those approaches is possible
- applying a calculation to the current total FTE value determined under section 5.

7.2 In order to determine direct attributable costs, the methodology collects information in relation to the following cost categories:

- Travel
- Laundry
- PPE and Protective clothing
- Calibration
- Laboratory consumables
- Vehicles
- Mileage expenses
- Any other relevant costs specific to LA

7.3 In terms of the methodology, the expenditure directly attributable costs for 2025/26 for each LA can be determined by:

- direct attribution where available

- an evidenced local allocation where direct attribution is not available

  or where neither of those approaches is possible,

- applying a calculation to the current total FTE value determined under section 5.

Please refer to Appendix D tabs 1.4 Central Costs, Direct Attributable Costs and Existing Income and 2.3 Central Costs, Attributable Costs and Income.

7.4 The methodology also identifies existing income associated with food law services, including income from:

- export certification;
- Section 50 certificates;
- training; and
- other locally operated certification, fees and charges.

Please refer to Appendix D tabs 1.4 Central costs, Attributable costs and Income and 2.3 Central Costs, Direct Attributable Costs and Existing Income.

7.5 This will ensure that any income recorded distinguishes clearly between:

- gross service costs;
- existing income; and
- resulting net cost of delivery

8 Data Quality and Proportionality

8.1 In order to promote a consistent approach, the methodology will use the cost categories detailed within sections 5,6,7 and Appendix D.

8.2 Using the template provided in Appendix D each data item should, where appropriate, be identified as:

- an actual recorded cost;
- an apportioned cost;
- an estimate based on a documented local assumption; or
- an estimate based on an agreed national assumption.

8.3 The collection process should also include a short commentary or confidence assessment where a figure is particularly uncertain or influenced by local arrangements.

8.4 This would allow the resulting information to be interpreted appropriately and would avoid treating all figures as though they had been derived in exactly the same way.

Appendix A – Assumptions Register

The purpose of this register is to ensure transparency and consistency in the application of assumptions used throughout the Baseline Cost Exercise. Local Authorities should record all assumptions used when actual figures are unavailable or where costs require apportionment.

Theme	Assumption title	Description
Staffing and Salary Assumptions	Salary Point	Where actual salary information is unavailable, the salary point used should be clearly identified.
	Top of Grade Assumptions	Any assumption that staff are costed at the top of grade should be explicitly recorded.
	Increment Assumptions	Any assumptions relating to annual progression through spinal column points should be recorded.
	Agency and Temporary Staff	Additional costs associated with agency, temporary or contract staff should be separately identified.
	Overtime Costs	Significant overtime assumptions should be recorded and evidenced where possible.
Employer On-Cost Assumptions	Pension Contributions	Employer pension contribution percentage applied to salary costs.
	National Insurance	Employer National Insurance rate applied.
	Other Employment Costs	Any additional employer costs applied to staff expenditure calculations.
Vacancy Assumptions	Vacant Posts	Identification of vacant posts included within establishments.
	Vacancy Factors	Any assumptions relating to vacancy savings or expected recruitment timescales.
	Recruitment Difficulties	Local circumstances affecting staffing availability where relevant to resource calculations.

Theme	Assumption title	Description
Overhead and Central Cost Allocation Assumptions	Direct Attribution	Costs allocated directly to food law delivery.
	Local Allocation Methodology	Description of methodology used where local cost allocation models are applied.
	FTE Allocation Method	Explanation where central costs are allocated on a proportional FTE basis.
	Shared Service Arrangements	Details of any assumptions used in relation to shared corporate services.
Income Assumptions	Export Certification Income	Basis of forecast income assumptions.
	Section 50 Income	Forecast volumes and charging assumptions.
	Other Local Fees and Charges	Description of methodology used to estimate future income.

Appendix B – Data Sources

Data sources include:

- Local Authority central, directly attributable, corporate support and salary information
- LARA datasets;
  - RRC 2.0 outputs;
  - TME 2.0 outputs;
- Scottish laboratory cost returns; and
- FSS-held national datasets.

Appendix C – Validation and Quality Assurance

Validation arrangements will be undertaken by the SAFER programme team and will include:

- completeness checks;
- consistency checks;
- reasonableness testing;
- peer review of assumptions;
- treatment of estimates and apportioned figures

Appendix D – LA Data Return Template

The excel spreadsheet, Appendix D, referenced in this enforcement letter (FSS/ENF/26/007) has been provided separately as an attachment to the accompanying email.