

PUBLIC SERVICES AND GOVERNMENT

Statistics Publication Notice

Economy (Local Government Finance)

PROVISIONAL OUTTURN 2015-16 AND BUDGET ESTIMATES 2016-17

21st June 2016

This Statistics Publication Notice provides details of the Provisional Outturn 2015-16 and Budget Estimates 2016-17 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. Net Revenue Expenditure is funded from General Revenue Funding (General Revenue Funding plus Ring-fenced Revenue Grants), Non-Domestic Rates, council tax and reserves.

The key points are:

2015-16 – Provisional Outturn

- Scotland's local authorities' **provisional outturn total net revenue expenditure is £11.994 billion**. This is an increase of £95 million (0.8%) compared with 2014-15.
- £4.793 billion of the expenditure in 2015-16 is on **Education**, an increase of £116 million (2.5%) on 2014-15. £3.176 billion is on **Social Work**, an increase of £59 million (1.9%). These two services account for around two thirds of expenditure, with Education accounting for 40.0% of total expenditure and social work accounting for 26.5%.
- Provisional outturn for other main services are: Environmental Services £0.692 billion (5.8%), Culture and Related Services £0.596 billion (5.0%), Roads & Transport £0.448 billion (3.7%), Planning & Development £0.293 billion (2.4%). All other expenditure, including non-HRA housing and Central Services totals £1.996 billion (16.6%) (Table 1).
- Local Authorities received total funding of £11.947 billion from General Revenue Funding (59.7% of funding), Non-Domestic Rates Distributable Amount (23.3%) and Council Tax (17.0%). The £0.047 billion difference between expenditure and funding was met from General Fund reserves (£0.033 billion) and transfers from other reserves (£0.014 billion). (Table 3).
- At 1st April 2015, local authorities held General Fund reserves of £1.079 billion, which fell by 3.1% to £1.046 billion at the 31st March 2016. (Table 3).

Of the 32 authorities, 15 authorities drew on reserves to fund expenditure in 15-16 and 17 increased their reserves.

Chart 1: Provisional Outturn by Service, 2015-16

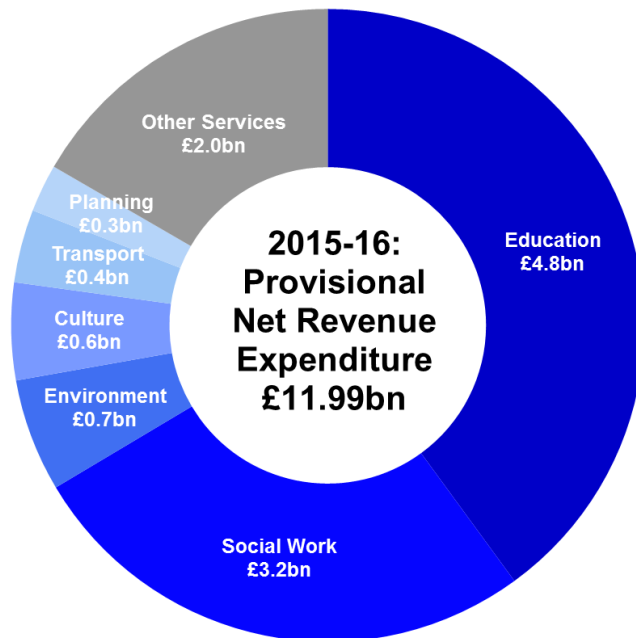
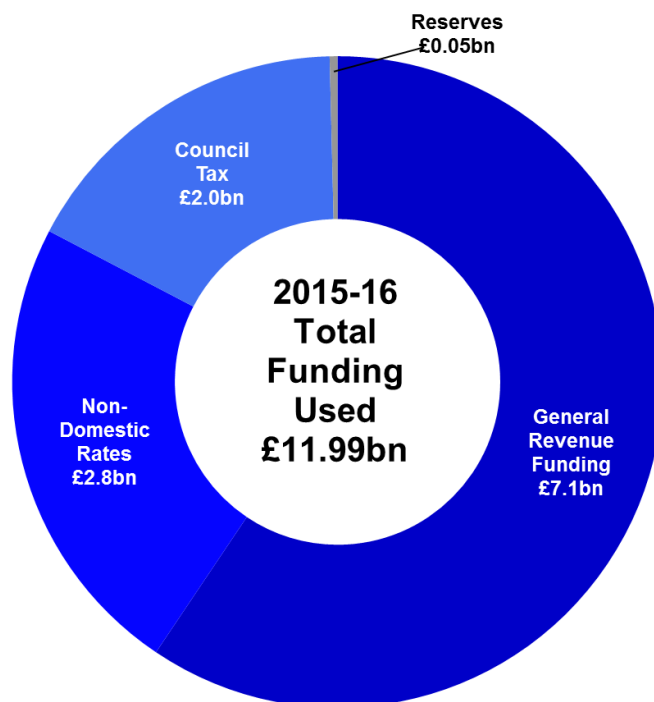


Chart 2: Funding of Provisional Outturn by Source, 2015-16



2016-17 – Budget Estimates

- For 2016-17 Scotland's local authorities have set a net revenue expenditure **budget of £11.724 billion** for spending on all services. This is £153 million less (1.3%) than the budget set for 2015-16.
- £4.826 billion of the 2016-17 budget is for **Education**, an increase of £61 million (1.3%) on 2015-16. £3.086 billion is on **Social Work**, a decrease of £20 million (0.6%). These two services account for over two thirds of the budget, with Education accounting for 41.2% of the total budget and social work accounting for 26.3%.
- **2016-17 budget estimates** for other main services are: Environmental Services £0.668 billion (5.7%), Culture and Related Services £0.560 billion (4.8%), Roads & Transport £0.419 billion (3.6%), Planning & Development £0.251 billion (2.1%). All other expenditure, including non-HRA housing and Central Services totals £1.914 billion, 16.3% of the total budgeted net revenue expenditure (Table 2).
- Local Authorities have budgeted to receive total funding of £11.635 billion from General Revenue Funding (58.5% of total funding), Non-Domestic Rates Distributable Amount (23.8%) and Council Tax (17.6%). Authorities plan to meet the £0.089 billion difference between expenditure and funding from General Fund reserves (£0.069 billion) and transfers from other reserves (£0.020 billion) (Table 4).
- At 1st April 2016, local authorities estimated General Fund reserves of £1.046 billion, 21 authorities have set budgets that call on reserves, 9 have set budgets that neither call on, or increase reserves, and 2 have set budgets that increase reserves. Overall General Fund reserves are expected to fall by 6.6% to £0.977 billion by the 31st March 2017 (table 4).

Chart 3: Budget Estimates by Service, 2016-17

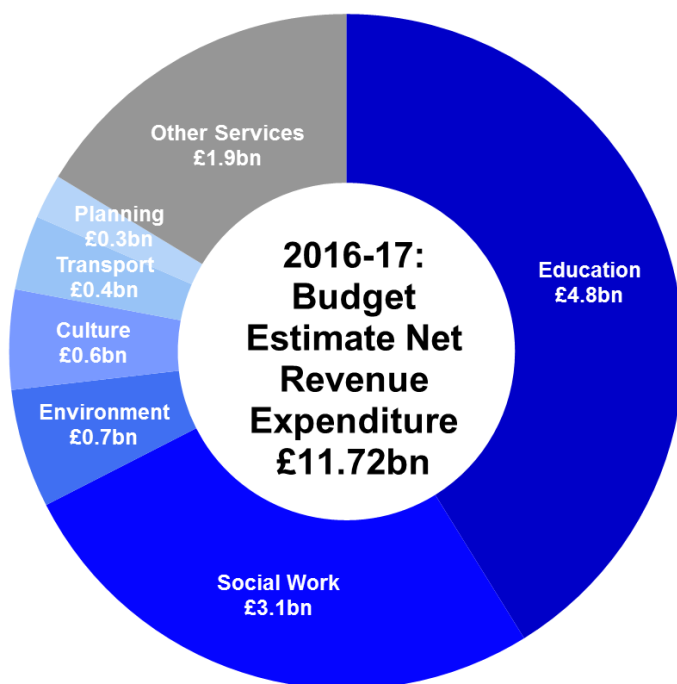


Chart 4: Funding of Budget Estimates by Source, 2016-17

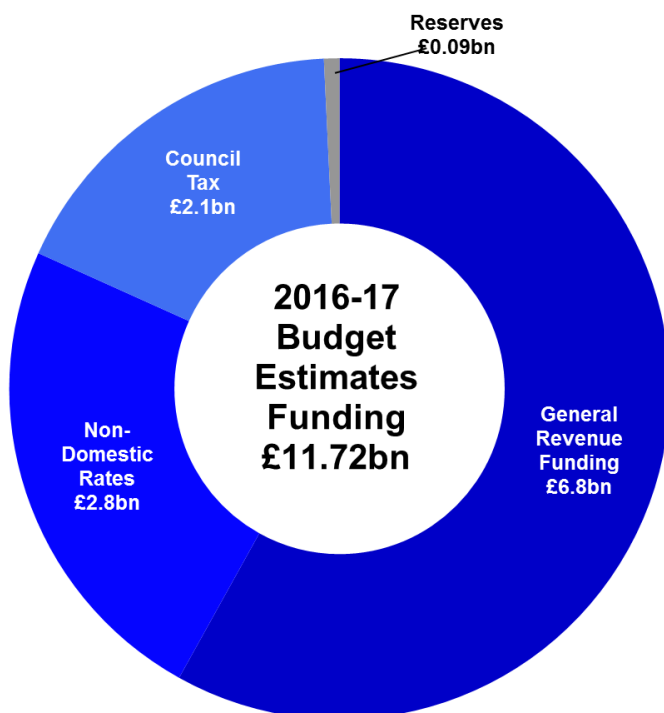


Table 1: Net Revenue Expenditure: Provisional Outturn 2015-16 by Local Authority and Service

£thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services	Total Net Expenditure
Scotland	4,793,055	3,176,085	448,337	692,101	293,199	595,629	1,995,608	11,994,014
Aberdeen City	174,593	135,923	12,630	30,959	6,952	27,360	57,906	446,323
Aberdeenshire	253,435	134,607	25,274	32,041	9,959	21,367	65,012	541,695
Angus	100,075	58,515	11,871	14,309	2,974	11,140	39,533	238,417
Argyll & Bute	95,674	62,059	14,175	18,288	4,969	8,650	48,091	251,906
Clackmannanshire	48,362	31,788	3,537	6,226	1,249	4,983	22,423	118,568
Dumfries & Galloway	141,963	91,699	14,768	19,322	7,457	14,763	68,454	358,426
Dundee City	124,919	107,170	8,620	17,167	11,334	18,024	55,445	342,679
East Ayrshire	114,925	73,909	11,595	12,213	4,970	8,056	43,778	269,446
East Dunbartonshire	109,270	56,351	7,925	12,666	4,974	9,184	38,839	239,209
East Lothian	86,441	60,795	4,131	10,543	5,985	14,776	30,242	212,913
East Renfrewshire	106,609	47,710	9,046	9,397	2,995	10,762	33,032	219,551
Edinburgh, City of	312,092	305,206	11,127	65,053	16,842	37,557	208,202	956,079
Eilean Siar	40,620	24,302	7,386	6,247	2,946	3,697	27,464	112,662
Falkirk	140,206	88,857	11,015	15,905	7,789	16,037	56,292	336,101
Fife	317,569	236,739	32,799	35,935	19,807	47,648	110,041	800,538
Glasgow City	458,608	393,860	28,268	92,524	76,547	102,674	298,393	1,450,874
Highland	241,527	143,508	27,677	39,329	8,701	21,877	98,194	580,813
Inverclyde	78,546	48,753	5,262	10,384	6,766	6,839	34,159	190,709
Midlothian	83,012	51,886	6,205	8,772	3,465	8,185	33,302	194,827
Moray	82,091	55,951	5,735	10,930	2,753	8,295	29,951	195,706
North Ayrshire	130,432	87,882	11,949	16,655	9,025	15,740	44,794	316,477
North Lanarkshire	337,792	173,074	26,823	42,032	18,866	40,201	106,476	745,264
Orkney Islands	29,926	18,263	13,879	3,200	2,934	4,116	10,506	82,824
Perth & Kinross	137,073	75,717	14,380	23,065	5,103	17,450	45,001	317,789
Renfrewshire	145,095	98,637	12,608	21,376	7,903	16,548	76,567	378,734
Scottish Borders	107,937	69,101	15,603	14,860	2,921	13,569	34,189	258,180
Shetland Islands	39,312	26,744	18,748	2,855	4,371	4,685	10,100	106,815
South Ayrshire	98,179	74,158	10,673	14,172	3,724	11,632	38,546	251,084
South Lanarkshire	288,956	150,397	34,390	39,512	15,363	31,088	123,314	683,020
Stirling	92,237	44,636	7,624	14,284	1,944	10,031	35,808	206,564
West Dunbartonshire	105,069	62,430	6,965	10,601	3,918	12,389	16,960	218,332
West Lothian	170,510	85,458	15,649	21,279	7,693	16,227	54,594	371,410

1) Other Services consists of a number of other council activities, including non-HRA housing and Central Services.

Table 2: Net Revenue Expenditure: Budget Estimates 2016-17 by Local Authority and Service

£thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services	Total Net Expenditure
Scotland	4,825,633	3,086,149	418,921	667,600	251,140	560,040	1,914,347	11,723,830
Aberdeen City	172,989	134,197	10,519	28,754	5,909	26,017	58,640	437,025
Aberdeenshire	251,578	131,353	23,515	33,496	5,813	21,649	66,858	534,262
Angus	101,600	60,388	11,194	13,821	2,441	10,315	42,129	241,888
Argyll & Bute	93,008	59,597	13,323	17,867	3,853	8,104	47,146	242,898
Clackmannanshire	48,712	27,956	3,371	6,435	1,352	4,911	21,530	114,267
Dumfries & Galloway	138,025	87,269	12,995	17,289	6,077	12,676	62,753	337,084
Dundee City	127,489	103,170	5,204	16,711	9,461	15,835	52,255	330,125
East Ayrshire	117,675	71,891	10,918	12,497	5,178	7,426	46,608	272,193
East Dunbartonshire	110,900	55,758	7,586	13,025	4,265	8,311	35,979	235,824
East Lothian	90,170	62,202	4,317	11,575	6,946	14,665	32,592	222,467
East Renfrewshire	107,572	46,712	9,083	9,675	3,301	8,893	33,922	219,158
Edinburgh, City of	316,666	290,719	5,829	57,916	17,774	36,702	200,229	925,835
Eilean Siar	41,228	23,709	7,067	6,174	2,881	3,477	24,088	108,624
Falkirk	139,776	85,757	10,568	15,549	6,465	14,866	56,665	329,646
Fife	321,285	217,309	28,767	34,889	10,825	40,731	107,450	761,256
Glasgow City	460,508	383,930	27,841	91,258	71,131	96,215	281,990	1,412,873
Highland	235,139	136,100	23,295	35,125	4,754	20,502	89,269	544,184
Inverclyde	79,365	48,587	5,012	10,497	6,335	6,971	34,029	190,796
Midlothian	85,908	49,455	5,881	8,918	2,897	8,093	28,832	189,984
Moray	83,164	60,271	6,004	11,485	2,666	7,915	31,235	202,740
North Ayrshire	132,712	85,261	11,296	17,093	9,046	15,872	46,640	317,920
North Lanarkshire	336,068	168,288	26,017	39,961	10,890	37,822	86,614	705,660
Orkney Islands	30,174	16,940	12,898	3,187	2,914	3,929	9,472	79,514
Perth & Kinross	141,644	72,931	13,598	21,574	5,561	18,486	47,393	321,187
Renfrewshire	148,367	100,076	12,347	19,167	4,897	15,426	68,595	368,875
Scottish Borders	107,613	71,902	14,806	15,047	1,480	12,209	34,439	257,496
Shetland Islands	40,680	28,143	21,194	3,402	3,345	4,635	8,868	110,267
South Ayrshire	99,404	71,318	10,333	13,788	4,597	10,322	37,292	247,054
South Lanarkshire	292,280	139,810	34,881	37,587	15,087	30,064	118,107	667,816
Stirling	94,136	43,720	7,221	13,692	1,842	10,018	34,432	205,061
West Dunbartonshire	106,414	61,714	6,325	10,456	2,560	11,941	15,500	214,910
West Lothian	173,384	89,716	15,716	19,690	8,597	15,042	52,796	374,941

1) Other Services consists of a number of other council activities, including non-HRA housing and Central Services.

Table 3: Provisional Outturn 2015-16 – Summary of Funding, Expenditure and Balances

£thousands

	General Fund Opening Balance at 1 April	Net Expenditure	General Revenue Funding	Non-domestic Rates	Council Tax Income	Total Funding (6) = (3)+(4)+(5)	(Surplus) / Deficit (7) = (6)-(2)	Transfers (to) or from other reserves to General Fund (8)	General Fund Closing Balance at 31 March (9) = (1)+(7)+(8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Scotland	(1,078,625)	11,994,014	(7,127,012)	(2,787,324)	(2,033,012)	(11,947,348)	46,666	(13,726)	(1,045,685)
Aberdeen City	(64,828)	446,323	(130,240)	(210,116)	(104,899)	(445,255)	1,068	0	(63,760)
Aberdeenshire	(51,598)	541,695	(326,268)	(92,096)	(118,001)	(536,365)	5,330	(4,261)	(50,529)
Angus	(24,195)	238,417	(175,935)	(30,792)	(41,427)	(248,154)	(9,737)	4,381	(29,551)
Argyll & Bute	(46,067)	251,906	(176,841)	(27,840)	(42,832)	(247,513)	4,393	0	(41,674)
Clackmannanshire	(11,609)	118,568	(81,778)	(11,951)	(21,866)	(115,595)	2,973	0	(8,636)
Dumfries & Galloway	(61,550)	358,426	(243,877)	(50,827)	(54,263)	(348,967)	9,459	0	(52,091)
Dundee City	(13,009)	342,679	(235,266)	(60,431)	(45,688)	(341,385)	1,294	(2,237)	(13,952)
East Ayrshire	(33,653)	269,446	(199,475)	(32,850)	(41,355)	(273,680)	(4,234)	(1,405)	(39,292)
East Dunbartonshire	(12,558)	239,209	(163,042)	(25,188)	(49,826)	(238,056)	1,153	(93)	(11,498)
East Lothian	(18,048)	212,913	(146,735)	(26,963)	(42,744)	(216,442)	(3,529)	1,345	(20,232)
East Renfrewshire	(16,056)	219,551	(165,445)	(16,553)	(41,220)	(223,218)	(3,667)	(2,822)	(22,545)
Edinburgh, City of	(117,524)	956,079	(354,876)	(390,862)	(211,061)	(956,799)	(720)	0	(118,244)
Eilean Siar	(20,198)	112,662	(94,458)	(7,920)	(9,313)	(111,691)	971	0	(19,227)
Falkirk	(8,369)	336,101	(221,166)	(62,336)	(54,166)	(337,668)	(1,567)	(400)	(10,336)
Fife	(92,426)	800,538	(480,687)	(159,529)	(135,953)	(776,169)	24,369	0	(68,057)
Glasgow City	(39,613)	1,450,874	(884,029)	(383,943)	(183,414)	(1,451,386)	(512)	3,357	(36,768)
Highland	(42,240)	580,813	(332,232)	(127,617)	(103,463)	(563,312)	17,501	0	(24,739)
Inverclyde	(44,991)	190,709	(147,301)	(23,642)	(27,240)	(198,183)	(7,474)	(285)	(52,750)
Midlothian	(21,315)	194,827	(124,497)	(31,822)	(35,310)	(191,629)	3,198	0	(18,117)
Moray	(23,730)	195,706	(124,532)	(36,789)	(35,200)	(196,521)	(815)	0	(24,545)
North Ayrshire	(25,903)	316,477	(234,710)	(42,931)	(47,356)	(324,997)	(8,520)	4,080	(30,343)
North Lanarkshire	(64,302)	745,264	(504,388)	(126,575)	(99,704)	(730,667)	14,597	(329)	(50,034)
Orkney Islands	(20,959)	82,824	(61,440)	(9,490)	(7,938)	(78,868)	3,956	(3,537)	(20,540)
Perth & Kinross	(52,670)	317,789	(194,332)	(59,337)	(68,158)	(321,827)	(4,038)	5,306	(51,402)
Renfrewshire	(58,854)	378,734	(211,746)	(102,983)	(65,199)	(379,928)	(1,194)	0	(60,048)
Scottish Borders	(18,992)	258,180	(176,284)	(33,707)	(46,453)	(256,444)	1,736	(1,736)	(18,992)
Shetland Islands	(11,809)	106,815	(69,583)	(17,454)	(8,421)	(95,458)	11,357	(9,112)	(9,564)
South Ayrshire	(25,151)	251,084	(163,694)	(42,683)	(46,594)	(252,971)	(1,887)	0	(27,038)
South Lanarkshire	(17,548)	683,020	(260,076)	(315,579)	(111,947)	(687,602)	(4,582)	(5,978)	(28,108)
Stirling	(7,237)	206,564	(122,358)	(45,400)	(41,169)	(208,927)	(2,363)	0	(9,600)
West Dunbartonshire	(9,623)	218,332	(101,787)	(86,902)	(30,931)	(219,620)	(1,288)	0	(10,911)
West Lothian	(2,000)	371,410	(217,934)	(94,216)	(59,901)	(372,051)	(641)	0	(2,641)

Table 4: Budget Estimates 2016-17 – Summary of Funding, Expenditure and Balances

£thousands

	General Fund Opening Balance at 1 April	Net Expenditure	General Revenue Funding	Non-domestic Rates	Council Tax Income	Total Funding	(Surplus) / Deficit	Transfers (to) or from other reserves to General Fund	General Fund Closing Balance at 31 March
	(1)	(2)	(3)	(4)	(5)	(6) = (3)+(4)+(5)	(7) = (6)-(2)	(8)	(9) = (1)+(7)+(8)
Scotland	(1,045,685)	11,723,830	(6,808,655)	(2,773,036)	(2,053,328)	(11,635,019)	88,811	(19,931)	(976,805)
Aberdeen City	(63,760)	437,025	(115,206)	(215,586)	(106,234)	(437,026)	(1)	0	(63,761)
Aberdeenshire	(50,529)	534,262	(314,345)	(98,281)	(120,769)	(533,395)	867	(157)	(49,819)
Angus	(29,551)	241,888	(171,281)	(29,410)	(41,987)	(242,678)	(790)	790	(29,551)
Argyll & Bute	(41,674)	242,898	(166,100)	(30,446)	(43,246)	(239,792)	3,106	0	(38,568)
Clackmannanshire	(8,636)	114,267	(77,351)	(13,115)	(22,278)	(112,744)	1,523	0	(7,113)
Dumfries & Galloway	(52,091)	337,084	(233,841)	(47,992)	(54,445)	(336,278)	806	0	(51,285)
Dundee City	(13,952)	330,125	(212,366)	(71,011)	(46,748)	(330,125)	0	0	(13,952)
East Ayrshire	(39,292)	272,193	(192,760)	(30,239)	(42,103)	(265,102)	7,091	(2,384)	(34,585)
East Dunbartonshire	(11,498)	235,824	(157,386)	(25,550)	(50,358)	(233,294)	2,530	0	(8,968)
East Lothian	(20,232)	222,467	(149,058)	(24,370)	(49,039)	(222,467)	0	4,495	(15,737)
East Renfrewshire	(22,545)	219,158	(160,823)	(15,623)	(41,612)	(218,058)	1,100	(1,100)	(22,545)
Edinburgh, City of	(118,244)	925,835	(340,250)	(374,300)	(212,379)	(926,929)	(1,094)	0	(119,338)
Eilean Siar	(19,227)	108,624	(89,406)	(8,020)	(9,575)	(107,001)	1,623	0	(17,604)
Falkirk	(10,336)	329,646	(204,525)	(68,028)	(54,893)	(327,446)	2,200	0	(8,136)
Fife	(68,057)	761,256	(440,122)	(183,331)	(137,803)	(761,256)	0	0	(68,057)
Glasgow City	(36,768)	1,412,873	(846,623)	(373,351)	(181,104)	(1,401,078)	11,795	1,012	(23,961)
Highland	(24,739)	544,184	(311,722)	(127,682)	(104,780)	(544,184)	0	0	(24,739)
Inverclyde	(52,750)	190,796	(140,307)	(23,331)	(26,918)	(190,556)	240	(240)	(52,750)
Midlothian	(18,117)	189,984	(119,310)	(32,206)	(35,800)	(187,316)	2,668	0	(15,449)
Moray	(24,545)	202,740	(125,144)	(35,582)	(35,200)	(195,926)	6,814	0	(17,731)
North Ayrshire	(30,343)	317,920	(224,897)	(42,931)	(47,770)	(315,598)	2,322	0	(28,021)
North Lanarkshire	(50,034)	705,660	(484,318)	(120,544)	(100,798)	(705,660)	0	0	(50,034)
Orkney Islands	(20,540)	79,514	(57,832)	(9,869)	(7,925)	(75,626)	3,888	(3,537)	(20,189)
Perth & Kinross	(51,402)	321,187	(185,776)	(57,555)	(68,715)	(312,046)	9,141	(586)	(42,847)
Renfrewshire	(60,048)	368,875	(207,365)	(96,174)	(65,336)	(368,875)	0	0	(60,048)
Scottish Borders	(18,992)	257,496	(174,617)	(33,594)	(46,535)	(254,746)	2,750	(2,750)	(18,992)
Shetland Islands	(9,564)	110,267	(64,595)	(17,822)	(8,505)	(90,922)	19,345	(15,474)	(5,693)
South Ayrshire	(27,038)	247,054	(157,168)	(40,755)	(47,080)	(245,003)	2,051	0	(24,987)
South Lanarkshire	(28,108)	667,816	(248,070)	(303,113)	(109,504)	(660,687)	7,129	0	(20,979)
Stirling	(9,600)	205,061	(117,232)	(46,216)	(41,613)	(205,061)	0	0	(9,600)
West Dunbartonshire	(10,911)	214,910	(99,123)	(82,793)	(31,287)	(213,203)	1,707	0	(9,204)
West Lothian	(2,641)	374,941	(219,736)	(94,216)	(60,989)	(374,941)	0	0	(2,641)

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. 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 2015-16 expenditure are **provisional figures**, the final outturn 2015-16 net revenue expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2015-16, scheduled for publication in February 2017. Previous SLGFS publications can be found here:
<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/PubScottishLGFStats>
- 1.4 NDR income figures in this publication are the provisional NDR income figures reported by Councils in the POBE return. Actual distributable amounts received by councils are given in [The Local Government Finance \(Scotland\) Amendment Order 2015](#) and [The Local Government Finance \(Scotland\) Amendment Order 2016](#).
- 1.5 Detailed statistics on budget estimates, using the POBE data, can be found in the 'Rating Review Estimates' series which are published annually by CIPFA around September.

2. DATA DEFINITIONS

- 2.1 All expenditure figures 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. **Net revenue expenditure** is therefore expenditure to be financed from General Revenue Funding (which comprises General

Revenue Grant and Ring-Fenced Revenue Grants), 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 The Budget Estimate for 2016-17 for Social Work does not take into account the additional support of £250 million which the Scottish Government have made available from the Health budget to authorities via Integration Joint Boards in 2016-17 to:
- Expand social care to support the objectives of integration; and
 - Help meet a range of existing costs including the commitment to pay the Living Wage faced by local authorities in the delivery of effective and high quality health and social care services in the context of reducing budgets.
- 2.5 As a consequence of the creation of the Scottish Police Services Authority and the Scottish Fire and Rescue Service on 1st April 2013 police and fire services are no longer funded through the local government settlement. Consequently expenditure on police and fire is not included in local government expenditure figures from 2013-14 onwards. This should be taken into account when comparing historic data with figures from 2013-14 onwards.
- 2.6 When looking at trends over time, comparisons should always be made on a like for like basis. The Provisional Outturn should not be compared with the Budget Estimates. For comparisons over time, the Provisional Outturn should be compared with the Provisional Outturn from previous publications, and the Budget Estimates should be compared with the Budget Estimates from previous publications.
- 2.7 When interpreting the data collected through POBE, please be aware of the following:-
- Across years, changes in accounting standards may impact on the categorisation of expenditure, which can lead to discontinuity in the data collected between financial years.
 - Budgets are financial plans for the year, and will reflect both the anticipated demand for services in any year, and the resources available to deliver those services. Any year on year comparisons need to take these factors into account.

- Net revenue expenditure can be affected by large one-off payments in any year e.g. Equal Pay back pay settlement expenditure.

ENQUIRIES

For public enquiries (non-media) about the information contained in this Statistics Publication Notice contact Local Government Finance Statistics on 0131 244 7033 or e-mail lgfstats@gov.scot

Media enquiries about the information in this Statistics Publication Notice should be addressed to Annalena Winslow on 0131 244 2322.

Internet: <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance>

Local Government Finance Statistics website:
<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance>

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How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact lgfstats@gov.scot for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

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