

PUBLIC SERVICES AND GOVERNMENT

Statistics Publication Notice

Economy (Local Government Finance)

2017-18 PROVISIONAL OUTTURN AND 2018-19 BUDGET ESTIMATES

19th June 2018

2017-18 – Provisional Outturn

- Local authority net revenue expenditure is expected to total **£12.008 billion in 2017-18** for Scotland. This is an increase of £0.133 billion (+1.1%) on 2016-17.
- The largest components of local authority net revenue expenditure are **Education** (41.9% of net revenue expenditure) and **Social Work** (26.8%).
- **Education** spend is expected to be **£5.037 billion**, an increase of £0.158 billion (+3.2%) on 2016-17.
- **Social Work** spend is expected to be **£3.216 billion**, an increase of £0.077 billion (+2.4%) on 2016-17.
- 58% of net revenue expenditure was funded from Scottish Government Grants, 22% from non-domestic rates, 19% from council tax and 1% from reserves.
- In 2017-18, local authorities expect to use **£0.126 billion** of money held in reserves to pay for services. They will transfer in £0.033 billion of reserves from other accounts, which means that General Fund reserves are expected to fall by 8%, to £1.067 billion at the 31st March 2018.

2018-19 – Budget Estimates

- Scottish local authorities have set a Net Revenue budget of **£12.137 billion** in 2018-19; an increase of 2.0% on the 2017-18 budget.
- In **Education** the net revenue budget is reported to be **£5.159 billion**, an increase of £0.189 billion (+3.8%) from that budgeted in 2017-18.
- **Social work** sees a budget of **£3.260 billion**, an increase of £0.086 billion (+2.7%) from that budgeted in 2017-18.
- 58% of net revenue expenditure will be funded from Scottish Government Grants, 22% from non-domestic rates, 19% from council tax and 1% from reserves.
- In 2018-19 local authorities plan to use **£0.113 billion** of the money held in reserves and transfer £0.033 billion in from other accounts. General Fund reserves are budgeted to fall by 7.5% to £0.986 billion at the 31st March 2019.

Introduction

This Statistics Publication provides details of the provisional cost of Scottish local authority services for 2017-18 and the budgeted cost of those services for 2018-19. This data is collected on the Provisional Outturn and Budget Estimates (POBE) return which collects data on **net revenue expenditure** for services. Net Revenue Expenditure is funded from Scottish Government Grants, Non-Domestic Rates (NDR), Council Tax or Reserves and represents the cost to the council of providing local services.

2017-18 – Provisional Outturn

- Scotland's local authorities' **provisional outturn total net revenue expenditure is £12.008 billion**. This is an increase of £0.133 billion (+1.1%) compared with 2016-17 provisional outturn.
- Education and Social Work account for over two thirds of net revenue expenditure. Education is 41.9% of total expenditure and Social Work 26.8%.
- **Education** spend is expected to be **£5.037 billion**, an increase of £0.158 billion (+3.2%) on 2016-17. **Social Work** spend is expected to be **£3.216 billion**, an increase of £0.077 billion (+2.4%).
- Environmental Services spend is expected to be £0.704 billion (5.9% of net revenue expenditure), Culture and Related Services £0.548 billion (4.6%), Roads & Transport £0.419 billion (3.5%), Planning & Development £0.234 billion (1.9%). All other service expenditure, including non-HRA (non-Housing Revenue Account) Housing and Central Services totals £0.707 billion (5.9%) (Table 1).
- Total non-service expenditure was £1.143 billion (9.5% of net revenue expenditure). This includes revenue resources used for capital expenditure, debt repayment, interest charges (net of investment income) and surplus on trading operations.
- Scottish local authorities received £6.947 billion (funding 58% of expenditure) from Scottish Government Grants, received £2.669 billion (22%) from non-domestic rates and raised £2.265 billion (19% of funding) from council tax. This **funding totalled £11.882 billion**, with a further **£0.126 billion** being funded from local authority reserves (Table 3).
- Of the 32 authorities, 24 authorities used their reserves to fund expenditure in 2017-18 and 8 contributed to reserves.
- At 1st April 2017, local authorities held **General Fund reserves of £1.159 billion**. Local authorities used £0.126 billion to fund expenditure in 2017-18 and transferred £0.033 billion from other reserves, leaving a **closing General Fund balance of £1.067 billion** at the 31st March 2018. (Table 3).

Chart 1: Provisional Outturn by Service, 2017-18

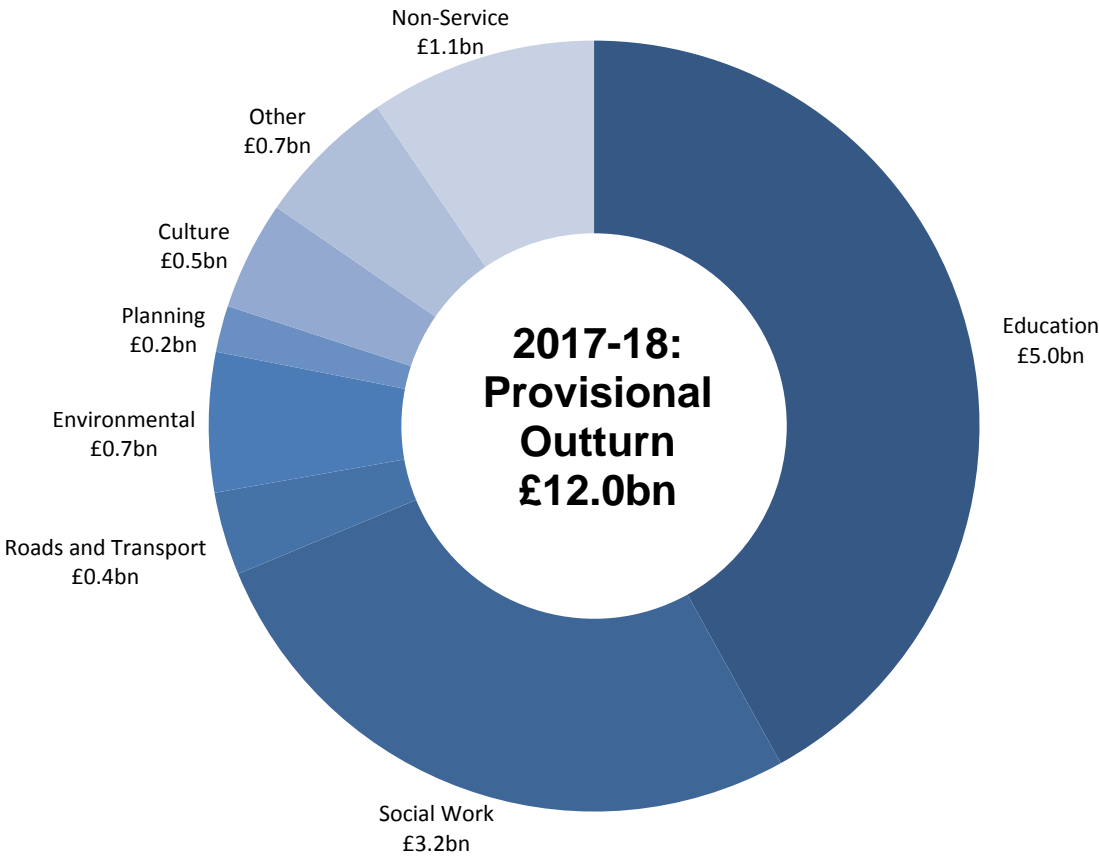
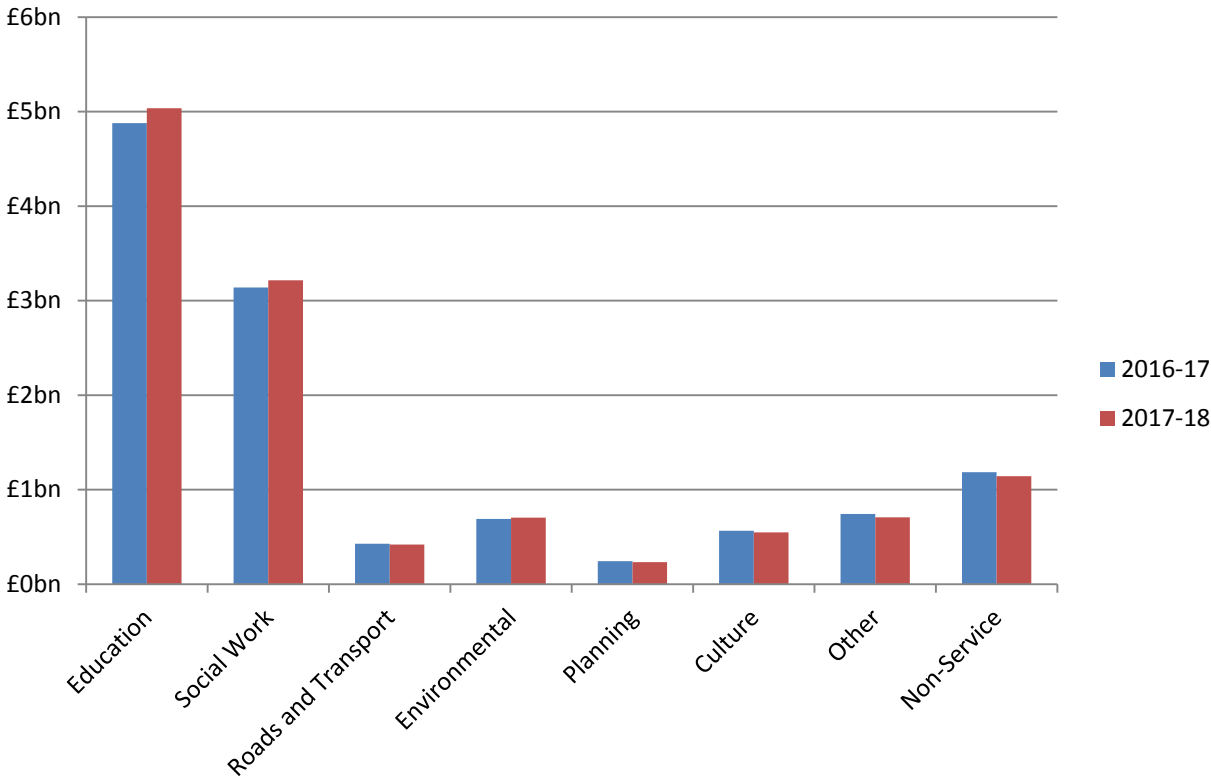


Chart 2: Provisional Outturn by Service – 2016-17 and 2017-18 (£billions)



2018-19 – Budget Estimates

- For 2018-19 Scotland's local authorities have set a net revenue expenditure **budget of £12.137 billion** for spending on all services. This is £0.235 billion more (+2.0%) than the budget set for 2017-18.
- Education and Social Work account for over two thirds of the net revenue budget. Education is 42.5% of total expenditure and Social Work 26.9%.
- Scottish local authorities have set an **Education budget of £5.159 billion**, an increase of £0.189 billion (+3.8%) on the budget set for 2017-18. **Social Work** have a budget of **£3.260 billion**, an increase of £0.086 billion (+2.7%) on the 2017-18 budget.
- Environmental Services are budgeted to spend £0.679 billion (5.6% of the net revenue expenditure budget), Culture and Related Services £0.538 billion (4.4%), Roads & Transport £0.388 billion (3.2%), Planning & Development £0.241 billion (2.0%). All other service expenditure, including non-HRA Housing and Central Services totals £0.717 billion (5.9%) (Table 2 and Chart 4).
- Authorities have budgeted to spend £1.155 billion on non-service expenditure (9.5% of net revenue expenditure). This includes revenue resources used for capital expenditure, debt repayment, interest charges (net of investment income) and surplus on trading operations.
- Scottish local authorities have budgeted to receive £7.070 billion (funding 58% of expenditure) from Scottish Government grants, receive £2.636 billion (22%) from non-domestic rates and raise £2.319 billion (19% of total funding) from council tax. This funding totals **£12.024 billion**, with **£0.113 billion** being funded from local authority reserves (Table 4).
- Of the 32 authorities, 26 authorities plan to use their reserves to fund expenditure in 2018-19, 2 plan to neither use nor add to reserves and 4 plan to increase reserves.
- At 1st April 2018, local authorities estimate **General Fund reserves of £1.067 billion**. Local authorities plan to use £0.113 billion to provide services in 2018-19 and transfer £0.033 billion from other reserves, which would give a **closing General Fund balance of £0.986 billion** at the 31st March 2019 (Table 3).

Chart 3: Budget Estimates by Service, 2018-19

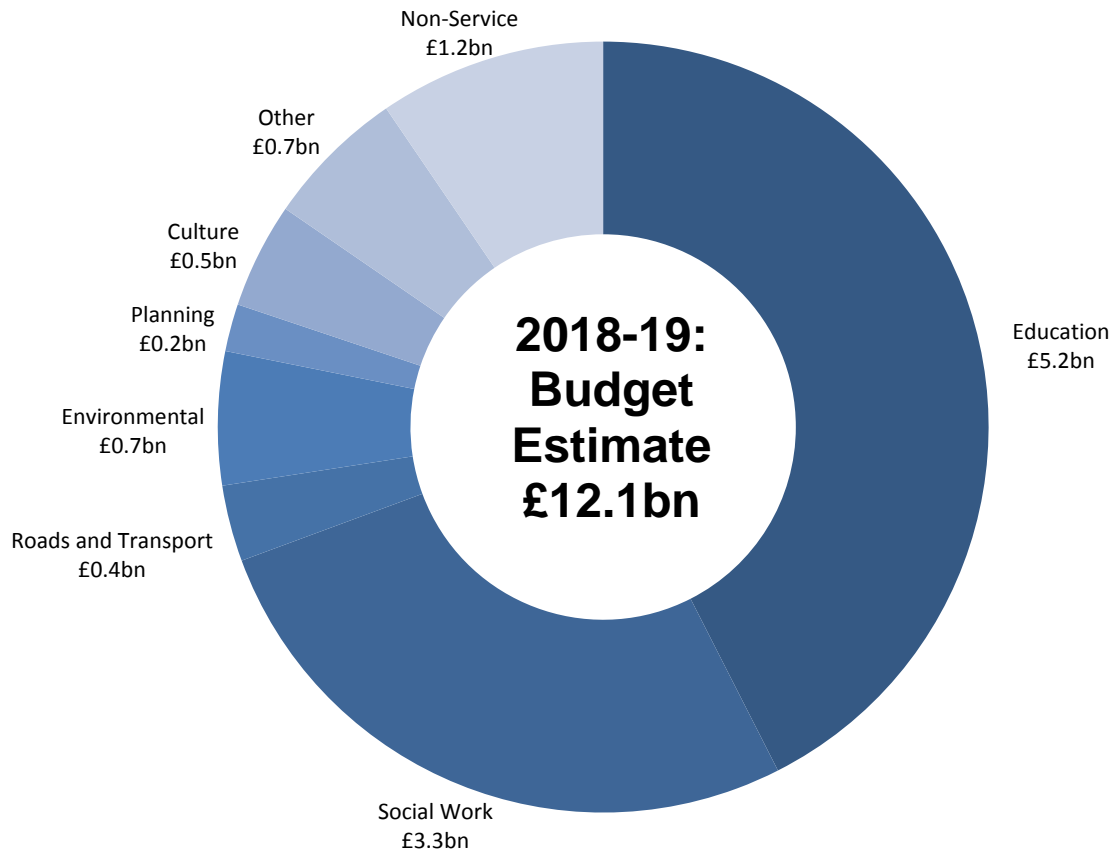


Chart 4: Budget Estimates by Service, 2017-18 and 2018-19

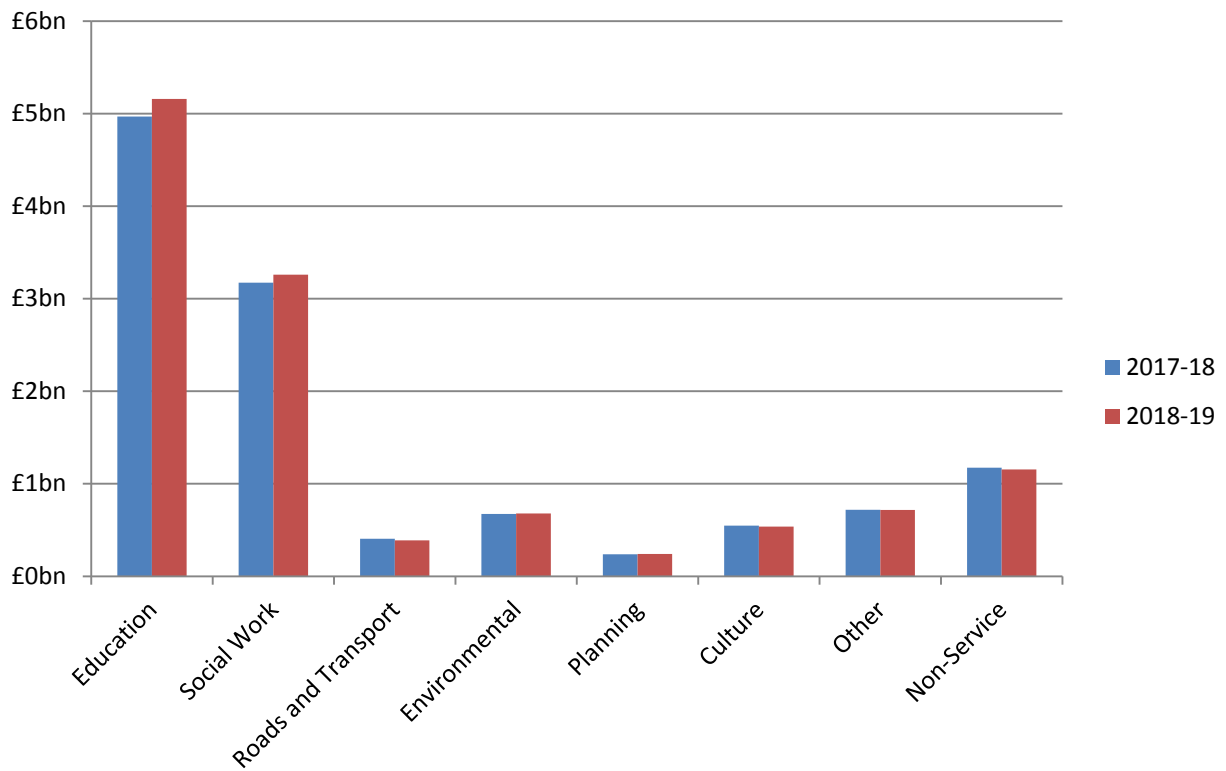


Table 1: Net Revenue Expenditure: Provisional Outturn 2017-18 by Local Authority and Service, £thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ¹	Non-Service ¹ Expenditure	Total Net Revenue Expenditure
Scotland	5,037,061	3,216,121	419,487	703,971	233,669	547,925	706,750	1,142,550	12,007,533
Aberdeen City	183,504	137,791	11,746	27,962	8,988	26,960	5,818	33,096	435,865
Aberdeenshire	266,769	137,572	19,996	31,845	7,887	22,327	27,372	41,300	555,068
Angus	104,634	56,318	11,398	14,045	2,246	9,849	21,321	26,362	246,173
Argyll & Bute	96,983	61,478	12,687	17,030	4,224	7,887	17,663	27,982	245,934
Clackmannanshire	48,238	32,305	3,051	6,167	1,189	4,477	6,004	17,314	118,744
Dumfries & Galloway	141,665	88,350	13,687	19,706	5,485	13,991	25,573	35,338	343,795
Dundee City	132,795	119,332	5,769	18,973	10,612	16,455	1,485	32,743	338,164
East Ayrshire	122,187	75,831	11,158	12,180	4,630	7,342	16,519	25,816	275,663
East Dunbartonshire	115,357	59,024	8,079	13,074	3,697	9,962	11,563	25,166	245,922
East Lothian	89,140	62,848	5,321	10,455	5,428	16,051	12,068	23,256	224,567
East Renfrewshire	113,162	46,574	11,874	9,762	3,523	9,413	9,934	21,924	226,166
Edinburgh, City of	332,130	309,708	5,675	72,693	14,639	31,563	63,733	127,138	957,279
Eilean Siar	42,123	23,718	8,002	6,088	2,832	3,697	7,070	15,916	109,446
Falkirk	148,569	93,445	9,534	16,796	4,079	14,569	15,412	33,998	336,402
Fife	336,863	242,148	28,089	35,438	12,136	40,553	42,401	58,222	795,850
Glasgow City	501,586	386,288	24,381	101,679	52,277	92,128	107,268	179,873	1,445,480
Highland	246,388	140,319	27,138	34,203	4,482	19,576	26,792	62,179	561,077
Inverclyde	81,995	46,924	4,810	11,075	5,976	7,218	15,025	19,578	192,601
Midlothian	97,415	52,533	5,810	9,339	3,300	7,794	14,845	13,574	204,610
Moray	85,775	57,267	5,798	11,040	2,044	7,261	14,002	17,747	200,934
North Ayrshire	135,055	95,113	11,706	15,901	9,540	15,414	21,946	23,601	328,276
North Lanarkshire	350,763	182,463	26,231	42,801	11,263	33,276	38,186	53,171	738,155
Orkney Islands	30,641	17,908	13,836	3,231	3,349	4,155	7,494	2,793	83,407
Perth & Kinross	140,803	77,400	14,460	22,069	5,096	17,678	18,155	28,577	324,238
Renfrewshire	152,068	97,041	13,907	20,996	6,439	19,435	44,499	23,871	378,256
Scottish Borders	110,972	71,493	13,895	14,686	1,512	11,858	10,736	22,050	257,202
Shetland Islands	41,241	29,922	20,261	3,062	2,954	4,442	6,837	1,290	110,009
South Ayrshire	103,113	74,496	10,873	14,773	4,302	11,571	16,171	20,879	256,178
South Lanarkshire	306,914	149,218	32,764	40,436	15,753	26,577	36,630	66,649	674,941
Stirling	97,440	44,844	7,639	14,499	2,585	9,413	11,978	21,003	209,401
West Dunbartonshire	99,353	60,194	5,818	10,186	3,322	11,530	11,514	11,432	213,349
West Lothian	181,420	86,256	14,095	21,780	7,880	13,503	20,736	28,712	374,382

1) Other Services includes non-HRA housing and Central Services. Non-Service includes Debt and Interest Net Expenditure and Revenue Contributions to Capital.

Table 2: Net Revenue Expenditure: Budget Estimates 2018-19 by Local Authority and Service, £thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ¹	Non-Service ¹ Expenditure	Total Net Revenue Expenditure
Scotland	5,159,034	3,260,020	388,469	678,978	241,288	537,534	716,759	1,155,168	12,137,252
Aberdeen City	185,820	137,621	10,272	30,590	10,372	27,463	5,718	32,084	439,940
Aberdeenshire	260,875	137,065	19,457	32,529	6,766	20,426	25,462	41,068	543,648
Angus	107,346	59,606	10,446	16,440	2,317	9,687	23,830	28,263	257,935
Argyll & Bute	100,201	61,066	12,211	18,018	3,605	6,982	16,278	24,373	242,734
Clackmannanshire	47,126	32,617	2,934	5,739	1,173	4,329	6,729	17,927	118,573
Dumfries & Galloway	145,927	89,939	12,824	20,319	4,229	13,252	26,060	36,121	348,671
Dundee City	134,891	118,704	4,031	19,501	7,924	16,583	10,626	35,263	347,523
East Ayrshire	124,196	76,032	11,904	11,906	4,731	7,577	15,757	25,044	277,147
East Dunbartonshire	118,896	57,536	8,202	13,570	4,411	9,514	8,138	24,964	245,232
East Lothian	92,942	63,950	5,203	10,520	5,755	16,375	12,597	23,684	231,026
East Renfrewshire	115,034	49,087	9,641	10,515	2,762	9,814	10,577	22,822	230,252
Edinburgh, City of	347,058	315,523	4,208	59,544	15,845	31,934	88,926	123,351	986,389
Eilean Siar	42,986	24,275	7,374	6,278	2,836	3,812	7,159	15,135	109,855
Falkirk	157,504	91,940	10,261	16,031	4,151	13,719	16,869	33,486	343,961
Fife	337,949	236,891	27,064	34,175	9,080	38,291	40,132	68,012	791,594
Glasgow City	521,020	392,570	22,762	100,896	65,522	92,289	99,296	171,975	1,466,330
Highland	250,614	145,588	23,624	32,354	4,223	19,741	24,958	64,201	565,303
Inverclyde	83,080	46,619	4,521	10,451	5,606	6,780	19,835	18,623	195,515
Midlothian	98,518	51,381	5,454	9,259	2,596	7,298	13,175	13,299	200,980
Moray	88,101	58,072	4,645	10,682	1,475	7,017	13,884	18,345	202,221
North Ayrshire	140,055	98,129	11,635	16,522	6,611	14,483	20,006	25,934	333,375
North Lanarkshire	362,552	182,928	21,859	31,059	7,962	29,772	34,812	55,610	726,553
Orkney Islands	30,692	18,093	9,432	3,305	2,990	4,035	8,931	3,935	81,413
Perth & Kinross	147,087	78,602	13,623	20,740	5,465	16,487	17,667	30,416	330,087
Renfrewshire	155,229	102,398	12,437	19,958	10,424	23,682	31,625	21,812	377,565
Scottish Borders	113,081	70,906	14,481	15,294	1,054	11,431	9,873	23,953	260,073
Shetland Islands	41,938	29,427	20,594	2,967	3,267	4,448	7,446	2,261	112,348
South Ayrshire	106,793	75,135	9,901	15,049	5,419	11,015	17,537	22,109	262,958
South Lanarkshire	317,875	159,830	29,331	39,442	16,535	26,436	34,258	70,654	694,361
Stirling	101,249	46,527	7,592	14,844	2,398	9,327	11,580	21,163	214,680
West Dunbartonshire	100,156	63,111	5,729	10,045	3,391	10,563	11,644	10,114	214,753
West Lothian	182,243	88,853	14,817	20,437	10,393	12,972	25,373	29,168	384,256

1) Other Services includes non-HRA housing and Central Services. Non-Service includes Debt and Interest Net Expenditure and Revenue Contributions to Capital.

Table 3: Provisional Outturn 2017-18 – Summary of General Fund Expenditure, Funding and Balances, £thousands

	General Fund Opening Balance at 1 April 2017	Total Expenditure	Total Funding	(Surplus) / Deficit	Transfers to or (from) other reserves and the General Fund	General Fund Closing Balance at 31 March 2018	% Change in General Fund Reserves
Scotland	(1,159,338)	12,007,533	(11,881,735)	125,798	(33,164)	(1,066,704)	-8.0%
Aberdeen City	(50,476)	435,865	(435,359)	506	0	(49,970)	-1.0%
Aberdeenshire	(36,913)	555,068	(539,892)	15,176	6,867	(14,870)	-59.7%
Angus	(26,265)	246,173	(246,578)	(405)	0	(26,670)	+1.5%
Argyll & Bute	(53,489)	245,934	(243,941)	1,993	0	(51,496)	-3.7%
Clackmannanshire	(10,126)	118,744	(115,630)	3,114	0	(7,012)	-30.8%
Dumfries & Galloway	(49,783)	343,795	(343,124)	671	0	(49,112)	-1.3%
Dundee City	(8,200)	338,164	(341,063)	(2,899)	0	(11,099)	+35.4%
East Ayrshire	(36,968)	275,663	(271,533)	4,130	30	(32,808)	-11.3%
East Dunbartonshire	(17,551)	245,922	(244,193)	1,729	(1,453)	(17,275)	-1.6%
East Lothian	(20,534)	224,567	(222,037)	2,530	(995)	(18,999)	-7.5%
East Renfrewshire	(21,358)	226,166	(226,598)	(432)	(2,469)	(24,259)	+13.6%
Edinburgh, City of	(141,827)	957,279	(953,808)	3,471	0	(138,356)	-2.4%
Eilean Siar	(23,164)	109,446	(105,994)	3,452	0	(19,712)	-14.9%
Falkirk	(11,529)	336,402	(337,228)	(826)	0	(12,355)	+7.2%
Fife	(53,096)	795,850	(780,948)	14,902	0	(38,194)	-28.1%
Glasgow City	(59,232)	1,445,480	(1,441,925)	3,555	3,761	(51,916)	-12.4%
Highland	(25,811)	561,077	(557,664)	3,413	0	(22,398)	-13.2%
Inverclyde	(50,493)	192,601	(193,636)	(1,035)	(1,410)	(52,938)	+4.8%
Midlothian	(17,651)	204,610	(195,505)	9,105	0	(8,546)	-51.6%
Moray	(21,710)	200,934	(194,221)	6,713	0	(14,997)	-30.9%
North Ayrshire	(32,049)	328,276	(323,671)	4,605	0	(27,444)	-14.4%
North Lanarkshire	(56,723)	738,155	(724,642)	13,513	0	(43,210)	-23.8%
Orkney Islands	(15,713)	83,407	(75,970)	7,437	(8,647)	(16,923)	+7.7%
Perth & Kinross	(51,402)	324,238	(322,263)	1,975	2,324	(47,103)	-8.4%
Renfrewshire	(48,726)	378,256	(373,389)	4,867	0	(43,859)	-10.0%
Scottish Borders	(18,294)	257,202	(255,443)	1,759	0	(16,535)	-9.6%
Shetland Islands	(54,417)	110,009	(90,064)	19,945	(18,805)	(53,277)	-2.1%
South Ayrshire	(28,967)	256,178	(253,200)	2,978	0	(25,989)	-10.3%
South Lanarkshire	(56,941)	674,941	(675,475)	(534)	(12,367)	(69,842)	+22.7%
Stirling	(21,550)	209,401	(209,981)	(580)	0	(22,130)	+2.7%
West Dunbartonshire	(13,118)	213,349	(210,678)	2,671	0	(10,447)	-20.4%
West Lothian	(25,262)	374,382	(376,082)	(1,700)	0	(26,962)	+6.7%

Table 4: Budget Estimates 2018-19– Summary of General Fund Expenditure, Funding and Balances, £thousands

	General Fund Opening Balance at 1 April 2018	Total Expenditure	Total Funding	(Surplus) / Deficit	Transfers to or (from) other reserves and the General Fund	General Fund Closing Balance at 31 March 2019	% Change in General Fund Reserves
Scotland	(1,066,704)	12,137,252	(12,024,013)	113,239	(32,828)	(986,293)	-7.5%
Aberdeen City	(49,970)	439,940	(412,141)	27,799	0	(22,171)	-55.6%
Aberdeenshire	(14,870)	543,648	(550,631)	(6,983)	(5,176)	(27,030)	+81.8%
Angus	(26,670)	257,935	(252,377)	5,558	0	(21,112)	-20.8%
Argyll & Bute	(51,496)	242,734	(245,142)	(2,408)	0	(53,904)	+4.7%
Clackmannanshire	(7,012)	118,573	(117,168)	1,405	0	(5,607)	-20.0%
Dumfries & Galloway	(49,112)	348,671	(347,006)	1,665	0	(47,447)	-3.4%
Dundee City	(11,099)	347,523	(347,523)	0	0	(11,099)	-0.0%
East Ayrshire	(32,808)	277,147	(274,939)	2,208	1,059	(29,541)	-10.0%
East Dunbartonshire	(17,275)	245,232	(243,591)	1,641	0	(15,635)	-9.5%
East Lothian	(18,999)	231,026	(228,886)	2,140	0	(16,859)	-11.3%
East Renfrewshire	(24,259)	230,252	(227,618)	2,634	(1,134)	(22,759)	-6.2%
Edinburgh, City of	(138,356)	986,389	(980,237)	6,152	0	(132,204)	-4.4%
Eilean Siar	(19,712)	109,855	(106,251)	3,604	0	(16,108)	-18.3%
Falkirk	(12,355)	343,961	(341,661)	2,300	0	(10,055)	-18.6%
Fife	(38,194)	791,594	(791,614)	(20)	0	(38,214)	+0.1%
Glasgow City	(51,916)	1,466,330	(1,455,408)	10,922	(7,105)	(48,099)	-7.4%
Highland	(22,398)	565,303	(563,458)	1,845	0	(20,553)	-8.2%
Inverclyde	(52,938)	195,515	(194,752)	763	(763)	(52,938)	+0.0%
Midlothian	(8,546)	200,980	(201,180)	(200)	0	(8,746)	+2.3%
Moray	(14,997)	202,221	(197,495)	4,726	0	(10,271)	-31.5%
North Ayrshire	(27,444)	333,375	(329,875)	3,500	0	(23,944)	-12.8%
North Lanarkshire	(43,210)	726,553	(726,553)	0	0	(43,210)	-0.0%
Orkney Islands	(16,923)	81,413	(77,283)	4,130	(4,738)	(17,531)	+3.6%
Perth & Kinross	(47,103)	330,087	(325,748)	4,339	2,926	(39,838)	-15.4%
Renfrewshire	(43,859)	377,565	(376,433)	1,132	0	(42,727)	-2.6%
Scottish Borders	(16,535)	260,073	(257,968)	2,105	0	(14,430)	-12.7%
Shetland Islands	(53,277)	112,348	(95,759)	16,589	(17,897)	(54,585)	+2.5%
South Ayrshire	(25,989)	262,958	(257,428)	5,530	0	(20,459)	-21.3%
South Lanarkshire	(69,842)	694,361	(685,372)	8,989	0	(60,853)	-12.9%
Stirling	(22,130)	214,680	(214,680)	0	0	(22,130)	+0.0%
West Dunbartonshire	(10,447)	214,753	(213,580)	1,173	0	(9,274)	-11.2%
West Lothian	(26,962)	384,256	(384,256)	0	0	(26,962)	+0.0%

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 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 for 2017-18 is unaudited and subject to revision. The final, audited 2017-18 net revenue expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2017-18, scheduled for publication in February 2019. 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 or estimates used by the councils when setting their budget. Actual distributable amounts received by councils are given in [The Local Government Finance \(Scotland\) Amendment Order 2017](#) and [The Local Government Finance \(Scotland\) Amendment Order 2018](#).

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. Capital Provisional Outturn and Budget Estimates are published through the Capital Expenditure and Financing publication:
<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Publications/CPOBE> 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 Scottish Government

Grants, Non-Domestic Rates income, Council Tax income and local authority reserves.

- 2.3 Net revenue expenditure is 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 Integration of Health and Social Care will affect the social work figures. Integration Joint Boards (IJBs) will pool funding from both local authorities and the health boards. The IJB uses that pooled funding to commission services from the local authority and the NHS. This income from the IJB is treated as service income by the local authority and, as such, is excluded from the net revenue expenditure measure in this publication. Therefore, the net revenue expenditure figure here represents the amount of expenditure on services commissioned by the local authority outwith integration plus the amount the local authority has contributed to the IJB for the Integration of Health and Social Care.
- 2.5 Other Service Expenditure includes Non-HRA Housing, Central Services and budgeted contingencies.
- 2.6 Non-service expenditure includes revenue resources used for capital expenditure, debt repayment, interest charges (net of investment income) and surplus on trading operations.
- 2.7 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.
- 2.8 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.

- Following the Local Government Elections in May 2017, the administration which set the budget may not be the administration responsible for spending the budget.
- 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 0131 244 5193.

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 www.statistics.gov.scot
- 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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