

PUBLIC SERVICES AND GOVERNMENT

Statistics Publication Notice

Economy (Local Government Finance)

2016-17 PROVISIONAL OUTTURN AND 2017-18 BUDGET ESTIMATES

27th June 2017

2016-17 – Provisional Outturn

- Local authority net revenue expenditure is expected to total **£11.875 billion in 2016-17** for Scotland. This is a fall of £0.119 billion (-1.0%) from 2015-16.
- The largest components of local authority net revenue expenditure are **Education** (41.1%) and **Social Work** (26.4%).
- **Education** spend is expected to be **£4.879 billion**, an increase of £0.086 billion (+1.8%) from 2015-16.
- **Social Work** spend is expected to be **£3.139 billion**, a decrease of £0.037 billion (-1.2%) from 2015-16.
- 58% of net revenue expenditure will be funded from Scottish Government Grants, 23% from non-domestic rates, 17% from council tax and 2% from Reserves.
- In 2016-17, local authorities expect to use **£0.195 billion** of money held in reserves. In 2015-16, local authorities added £0.047 billion to their reserves.

2017-18 – Budget Estimates

- The net revenue expenditure by Scottish local authorities is budgeted at **£11.902 billion** in 2017-18; an increase of 1.5% from £11.724 billion **budgeted** in 2016-17.
- **Education** sees an increase in budget to **£4.970 billion**, an increase of £0.144 billion (+3.0%) from that budgeted in 2016-17.
- **Social work** sees an increase in budget to **£3.174 billion**, an increase of £0.088 billion (+2.8%) from that budgeted in 2016-17.
- 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 2017-18 local authorities plan to use **£0.112 billion** of the money held in reserves. In 2016-17 local authorities budgeted to use £0.089 billion of reserves.

Introduction

This Statistics Publication Notice provides details of the provisional cost of Scottish local authority services for 2016-17 and the budgeted cost of those services for 2017-18. 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, Council Tax or Reserves.

2016-17 – Provisional Outturn

- Scotland's local authorities' **provisional outturn total net revenue expenditure is £11.875 billion**. This is a fall of £0.119 billion (-1.0%) compared with 2015-16.
- Education and Social Work account for a little over two thirds of net revenue expenditure. Education is 41.1% of total expenditure and Social Work 26.4%.
- **Education** spend is expected to be **£4.879 billion**, an increase of £0.086 billion (+1.8%) on 2015-16. **Social Work** spend is expected to be **£3.139 billion**, a fall of £0.037 billion (-1.2%).
- Environmental Services spend is expected to be £0.690 billion (5.8% of net revenue expenditure), Culture and Related Services £0.566 billion (4.8%), Roads & Transport £0.428 billion (3.6%), Planning & Development £0.244 billion (2.1%). All other service expenditure, including non-HRA Housing and Central Services totals £0.743 billion (6.3%) (Table 1).
- Total non-service expenditure was £1.185 billion (10.0% 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.
- Net revenue expenditure is funded from Scottish Government grants, local taxes and reserves. Local Authorities received £6.837 billion (58.5% of funding) from Scottish Government Grants, received £2.768 billion (23.7%) from non-domestic rates and raised £2.075 billion (17.8% of funding) from council tax. This **funding totalled £11.680 billion**, with **£0.195 billion** being funded from local authority reserves. (Table 3).
- Of the 32 authorities, 27 authorities used their reserves to fund expenditure in 2016-17, 1 neither used nor added to reserves and 4 increased reserves.
- At 1st April 2016, local authorities held **General Fund reserves of £1.143 billion**. Local authorities used £0.195 billion to fund expenditure in 2016-17 and transferred £0.032 billion from other reserves, leaving a **closing General Fund balance of £0.980 billion** at the 31st March 2017. (Table 3).

Chart 1: Provisional Outturn by Service, 2016-17

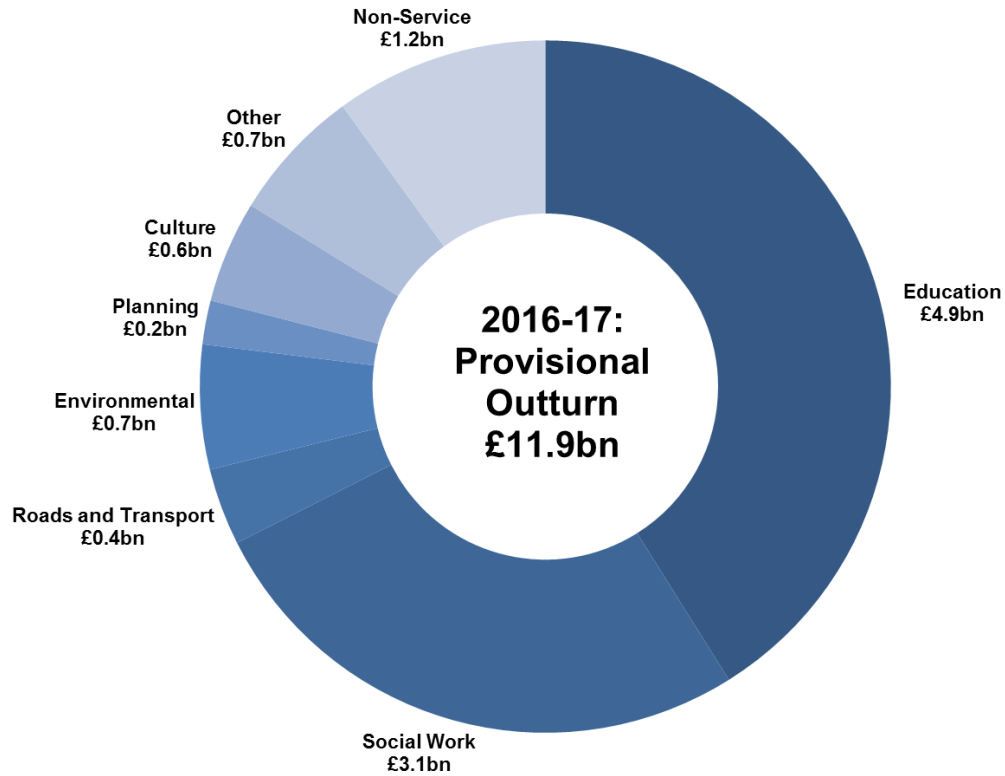
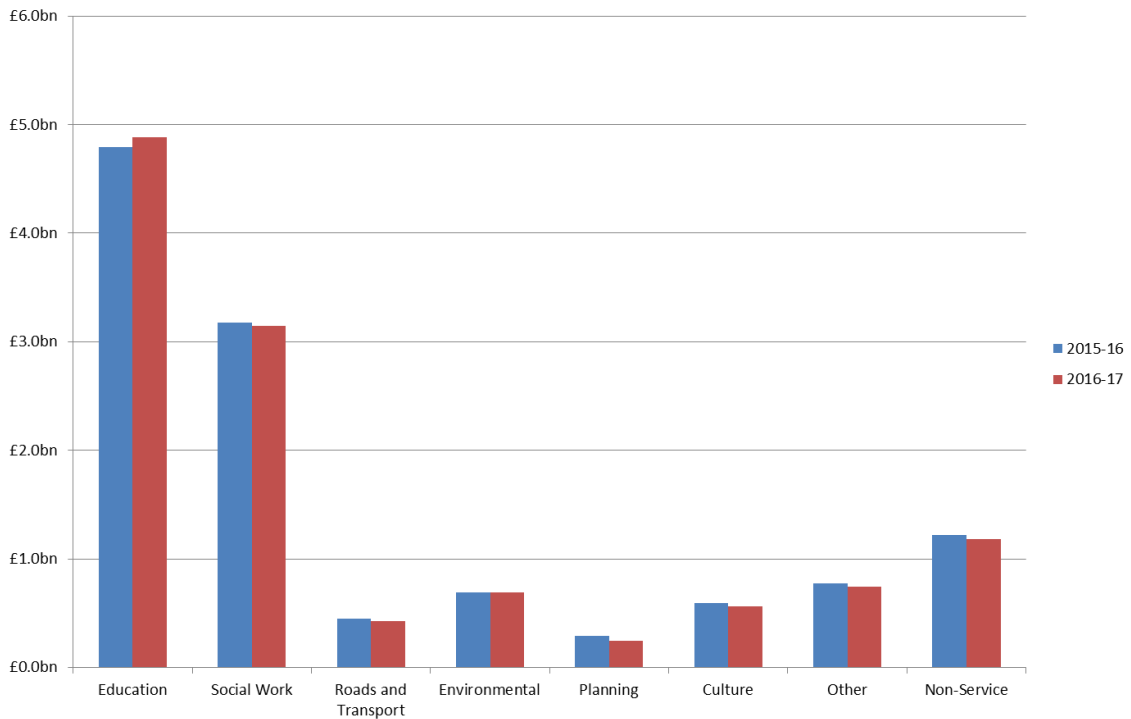


Chart 2: Provisional Outturn by Service – 2015-16 and 2016-17 (£billions)



2017-18 – Budget Estimates

- For 2017-18 Scotland's local authorities have set a net revenue expenditure **budget of £11.902 billion** for spending on all services. This is £0.178 billion more (1.5%) than the budget set for 2016-17.
- Education and Social Work account for a little over two thirds of net revenue expenditure. Education is 41.8% of total expenditure and Social Work 26.7%.
- **Education** spend is expected to be **£4.970 billion**, an increase of £0.144 billion (+3.0%) on the budget set for 2016-17. **Social Work** spend is expected to be **£3.174 billion**, an increase of £0.088 billion (2.8%).
- Environmental Services are budgeted to spend £0.674 billion (5.7% of net revenue expenditure), Culture and Related Services £0.548 billion (4.6%), Roads & Transport £0.405 billion (3.4%), Planning & Development £0.237 billion (2.0%). All other service expenditure, including non-HRA Housing and Central Services totals £0.719 billion (6.0%) (Table 2).
- Authorities have budgeted to spend £1.175 billion on non-service expenditure (9.9% 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.
- Net revenue expenditure is funded from Government grants, local taxes and reserves. Local Authorities have budgeted to receive £6.881 billion (58.4%) from Scottish Government grants, receive £2.652 billion (22.5%) from non-domestic rates and raise £2.257 billion (19.1% of total funding) from council tax. This funding totals **£11.790 billion**, with **£0.112 billion** being funded from local authority reserves (Table 4).
- Of the 32 authorities, 24 authorities plan to use their reserves to fund expenditure in 2017-18, 3 neither plan to use or add to reserves and 5 plan to increase reserves.
- At 1st April 2017, local authorities estimate **General Fund reserves of £0.980 billion**. Local authorities plan to use £0.112 billion to provide services in 2017-18 and transfer £0.046 billion from other reserves, which would give a **closing General Fund balance of £0.914 billion** at the 31st March 2018. (Table 3).

Chart 3: Budget Estimates by Service, 2017-18

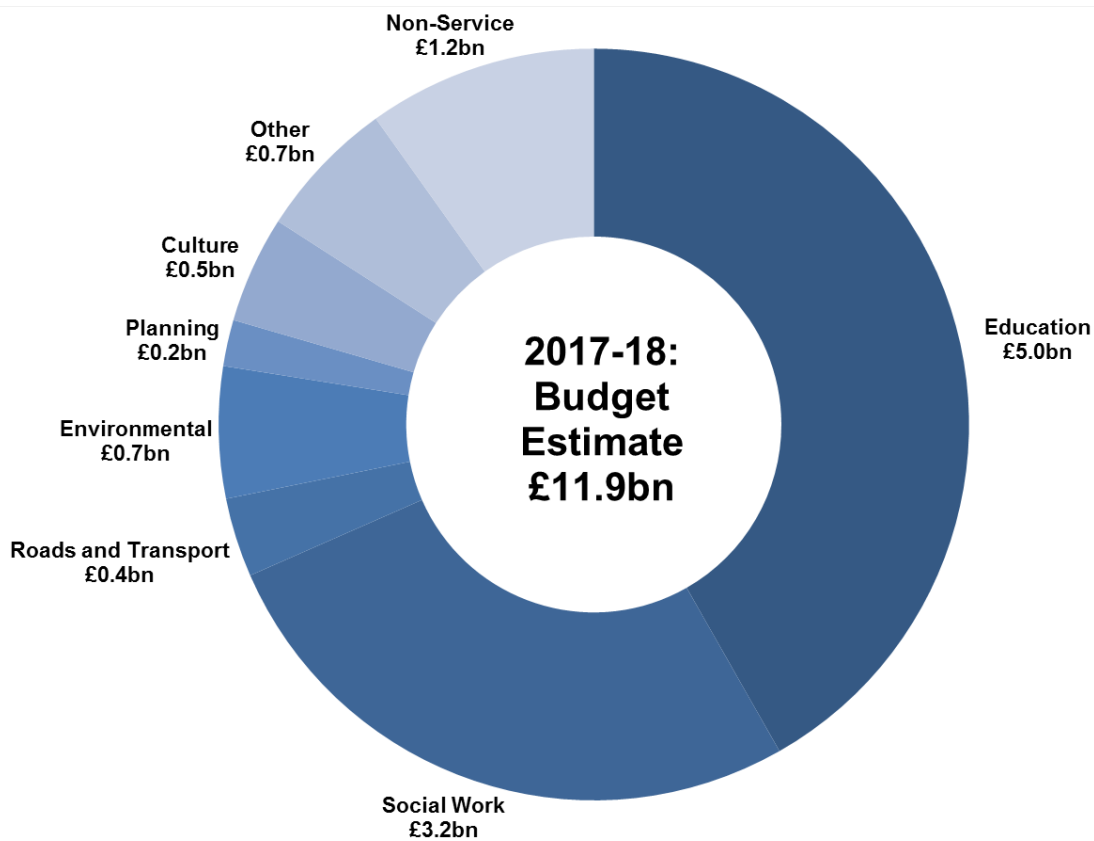


Chart 4: Budget Estimates by Service, 2016-17 and 2017-18 (£billions)

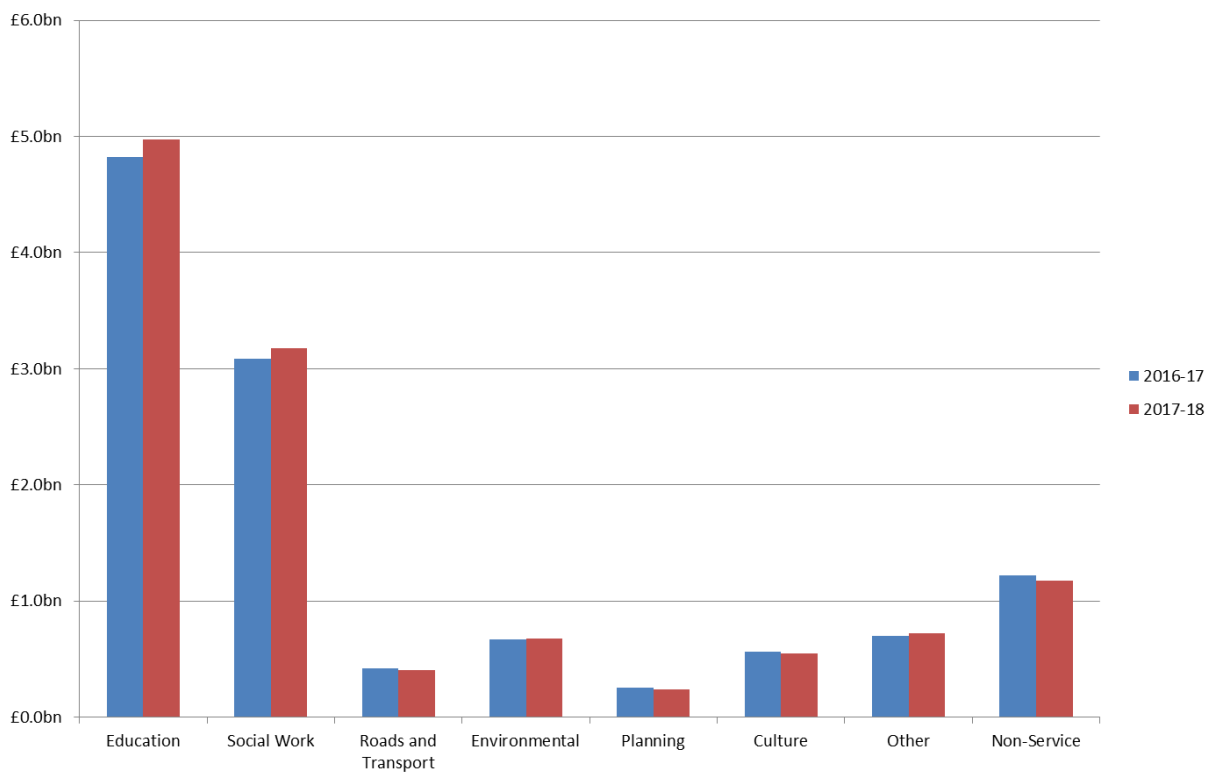


Table 1: Net Revenue Expenditure: Provisional Outturn 2016-17 by Local Authority and Service

£thousands

	Education	Social Work	Roads and Transport	Environmental Services	Planning and Development Services	Culture and Related Services	Other Services ¹	Non-Service Expenditure ¹	Total Net Revenue Expenditure
Scotland	4,879,407	3,139,280	427,606	690,454	243,837	565,873	743,187	1,185,326	11,874,970
Aberdeen City	173,331	136,031	12,124	30,487	8,097	28,063	29,469	27,882	445,484
Aberdeenshire	260,888	134,485	22,362	33,131	8,353	21,645	24,602	39,654	545,120
Angus	102,384	56,176	10,726	13,948	2,504	10,194	19,477	23,114	238,523
Argyll & Bute	94,035	60,283	13,451	17,863	4,332	8,018	16,075	27,693	241,750
Clackmannanshire	48,909	32,016	3,064	6,344	1,476	4,540	6,389	14,140	116,878
Dumfries & Galloway	138,751	92,314	13,165	18,194	5,660	14,417	29,644	36,480	348,625
Dundee City	129,652	108,845	6,253	17,517	9,847	16,868	21,891	31,457	342,330
East Ayrshire	115,902	73,869	10,667	12,806	4,662	8,831	14,378	29,555	270,670
East Dunbartonshire	110,169	56,910	8,081	13,491	4,563	9,800	12,874	25,846	241,734
East Lothian	86,967	60,344	5,199	10,681	5,588	16,164	12,164	22,130	219,237
East Renfrewshire	110,861	46,064	9,493	9,489	3,458	8,727	10,172	20,638	218,902
Edinburgh, City of	318,758	290,099	9,425	67,378	14,668	32,889	83,247	127,443	943,907
Eilean Siar	41,273	23,638	7,209	6,253	3,098	3,836	6,613	16,989	108,909
Falkirk	144,719	90,711	10,715	15,563	6,672	14,761	13,975	32,832	329,948
Fife	324,613	231,680	28,335	35,453	13,251	41,671	47,949	62,159	785,111
Glasgow City	476,426	392,413	26,899	94,460	51,319	95,987	99,296	184,457	1,421,257
Highland	238,869	140,752	24,156	35,435	3,911	20,007	26,344	63,296	552,770
Inverclyde	79,357	47,350	4,866	11,067	5,925	7,115	13,706	21,017	190,403
Midlothian	89,015	51,465	6,618	9,644	3,237	8,539	16,885	13,315	198,718
Moray	83,224	57,083	6,112	10,778	2,622	7,498	12,960	16,921	197,198
North Ayrshire	131,183	85,357	11,529	16,335	7,459	15,722	20,552	25,356	313,493
North Lanarkshire	339,804	173,322	25,638	39,816	14,170	35,289	48,457	56,938	733,434
Orkney Islands	31,120	17,826	13,982	3,472	2,864	4,188	7,043	1,601	82,096
Perth & Kinross	140,062	77,446	15,032	21,418	4,655	17,107	18,364	27,129	321,213
Renfrewshire	146,376	100,983	12,217	20,983	9,398	17,502	21,828	54,350	383,637
Scottish Borders	107,900	69,239	15,250	15,470	2,703	13,194	12,448	22,148	258,352
Shetland Islands	40,070	27,265	23,017	3,013	3,554	4,578	6,855	2,927	111,279
South Ayrshire	101,436	70,724	9,852	14,106	5,848	11,328	14,993	20,045	248,332
South Lanarkshire	302,040	143,897	32,611	40,347	15,108	30,442	31,407	78,857	674,709
Stirling	96,493	45,874	8,456	14,558	2,736	9,267	11,825	19,568	208,777
West Dunbartonshire	100,662	60,786	6,127	10,329	3,521	12,241	10,140	10,792	214,597
West Lothian	174,158	84,033	14,975	20,625	8,578	15,445	21,165	28,597	367,576

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 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 Expenditure ¹	Total Net Revenue Expenditure
Scotland	4,969,835	3,173,700	405,459	673,655	237,395	548,339	719,187	1,174,523	11,902,094
Aberdeen City	174,013	136,255	10,171	28,183	6,540	25,836	28,347	30,856	440,201
Aberdeenshire	260,168	135,933	20,519	33,214	6,840	21,661	25,359	41,588	545,282
Angus	105,741	57,194	10,686	13,105	2,059	9,397	21,757	24,948	244,887
Argyll & Bute	94,033	60,972	12,713	17,537	3,456	7,712	14,369	27,512	238,304
Clackmannanshire	49,484	33,126	2,493	6,115	1,384	4,838	6,418	14,250	118,108
Dumfries & Galloway	139,531	87,535	13,724	17,361	4,923	13,217	26,383	37,428	340,102
Dundee City	132,318	106,120	4,223	16,204	9,811	16,419	19,203	33,431	337,729
East Ayrshire	118,890	73,585	10,830	12,054	4,651	7,982	15,466	30,313	273,771
East Dunbartonshire	112,353	55,663	7,715	13,312	4,224	9,424	12,750	25,381	240,822
East Lothian	89,544	61,090	5,272	10,525	5,650	16,339	12,441	23,665	224,526
East Renfrewshire	114,203	46,864	11,086	9,656	3,505	9,120	11,146	21,712	227,292
Edinburgh, City of	326,820	299,782	5,778	61,190	19,951	33,576	69,298	126,734	943,129
Eilean Siar	41,155	23,791	7,150	6,099	2,719	3,685	6,748	16,051	107,398
Falkirk	149,468	92,710	8,742	16,190	7,345	14,491	14,743	32,802	336,491
Fife	331,336	230,356	27,198	34,971	10,802	40,433	37,470	58,532	771,098
Glasgow City	491,640	384,193	25,329	99,671	56,541	92,492	98,849	191,306	1,440,021
Highland	239,901	140,813	24,461	33,518	4,516	19,113	27,111	65,472	554,905
Inverclyde	81,547	47,545	4,693	11,003	5,921	6,991	15,406	19,611	192,717
Midlothian	93,082	49,763	5,823	9,573	2,950	7,525	14,711	13,920	197,347
Moray	87,085	56,337	5,979	11,037	2,149	7,449	13,275	17,712	201,023
North Ayrshire	135,420	94,904	11,090	15,916	10,698	14,976	22,674	25,479	331,157
North Lanarkshire	343,269	173,197	23,529	37,510	8,620	33,819	34,910	55,513	710,367
Orkney Islands	30,322	17,598	13,153	3,205	3,016	4,012	7,236	3,339	81,881
Perth & Kinross	141,306	78,931	13,339	22,848	4,896	17,313	17,517	28,742	324,892
Renfrewshire	154,373	109,911	13,647	21,317	4,726	19,668	22,450	27,688	373,779
Scottish Borders	109,174	76,190	14,364	15,011	802	12,007	10,671	23,721	261,940
Shetland Islands	41,269	28,625	20,195	3,148	3,376	4,565	7,852	2,639	111,669
South Ayrshire	101,083	73,848	10,392	14,416	5,146	10,861	18,662	21,232	255,640
South Lanarkshire	306,280	149,255	32,224	36,623	13,564	30,095	37,177	71,069	676,287
Stirling	98,494	45,167	7,716	13,210	2,622	8,927	11,528	21,884	209,548
West Dunbartonshire	99,864	60,134	5,808	9,695	3,681	11,404	10,358	11,735	212,679
West Lothian	176,670	86,313	15,418	20,239	10,311	12,992	26,902	28,258	377,103

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

£thousands

Table 3: Provisional Outturn 2016-17 – Summary of General Fund Expenditure, Funding and Balances

	General Fund Opening Balance at 1 April 2016	Total Expenditure	Total Funding	(Surplus) / Deficit	Transfers to or (from) other reserves and the General Fund	General Fund Closing Balance at 31 March 2017	Change in Reserves as a % of Total Funding
Scotland	(1,143,963)	11,874,970	(11,679,649)	195,321	(31,623)	(980,266)	-1.4%
Aberdeen City	(58,856)	445,484	(437,331)	8,153	0	(50,703)	-1.9%
Aberdeenshire	(44,933)	545,120	(532,865)	12,255	(667)	(33,345)	-2.2%
Angus	(30,195)	238,523	(240,856)	(2,333)	790	(31,738)	0.6%
Argyll & Bute	(52,417)	241,750	(240,504)	1,246	0	(51,171)	-0.5%
Clackmannanshire	(14,035)	116,878	(113,107)	3,771	0	(10,264)	-3.3%
Dumfries & Galloway	(55,461)	348,625	(341,288)	7,337	(203)	(48,327)	-2.1%
Dundee City	(15,647)	342,330	(332,972)	9,358	(1,392)	(7,681)	-2.4%
East Ayrshire	(40,839)	270,670	(265,242)	5,428	(1,713)	(37,124)	-1.4%
East Dunbartonshire	(19,694)	241,734	(236,038)	5,696	0	(13,998)	-2.4%
East Lothian	(23,174)	219,237	(216,567)	2,670	1,495	(19,009)	-1.9%
East Renfrewshire	(18,921)	218,902	(220,443)	(1,541)	(3,154)	(23,616)	2.1%
Edinburgh, City of	(128,396)	943,907	(936,248)	7,659	0	(120,737)	-0.8%
Eilean Siar	(21,720)	108,909	(107,391)	1,518	0	(20,202)	-1.4%
Falkirk	(8,562)	329,948	(329,930)	18	(693)	(9,237)	0.2%
Fife	(55,123)	785,111	(766,443)	18,668	0	(36,455)	-2.4%
Glasgow City	(61,536)	1,421,257	(1,408,576)	12,681	6,777	(42,078)	-1.4%
Highland	(30,410)	552,770	(546,598)	6,172	0	(24,238)	-1.1%
Inverclyde	(49,055)	190,403	(192,237)	(1,834)	(240)	(51,129)	1.1%
Midlothian	(24,625)	198,718	(187,617)	11,101	0	(13,524)	-5.9%
Moray	(22,868)	197,198	(191,997)	5,201	0	(17,667)	-2.7%
North Ayrshire	(27,886)	313,493	(316,242)	(2,749)	0	(30,635)	0.9%
North Lanarkshire	(63,664)	733,434	(714,610)	18,824	(65)	(44,905)	-2.6%
Orkney Islands	(21,185)	82,096	(76,128)	5,968	(6,140)	(21,357)	0.2%
Perth & Kinross	(54,908)	321,213	(314,163)	7,050	(119)	(47,977)	-2.2%
Renfrewshire	(61,378)	383,637	(370,536)	13,101	0	(48,277)	-3.5%
Scottish Borders	(23,163)	258,352	(251,670)	6,682	1,210	(15,271)	-3.1%
Shetland Islands	(10,190)	111,279	(91,200)	20,079	(18,134)	(8,245)	-2.1%
South Ayrshire	(31,877)	248,332	(245,714)	2,618	0	(29,259)	-1.1%
South Lanarkshire	(32,967)	674,709	(668,826)	5,883	(9,375)	(36,459)	0.5%
Stirling	(10,028)	208,777	(206,104)	2,673	0	(7,355)	-1.3%
West Dunbartonshire	(11,203)	214,597	(212,630)	1,967	0	(9,236)	-0.9%
West Lothian	(19,047)	367,576	(367,576)	0	0	(19,047)	0.0%

Table 4: Budget Estimates 2017-18 – Summary of General Fund Expenditure, Funding and Balances

	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 Reserves as a % of Total Funding
Scotland	(980,266)	11,902,094	(11,789,635)	112,459	(46,185)	(913,991)	-0.6%
Aberdeen City	(50,703)	440,201	(440,201)	0	0	(50,703)	0.0%
Aberdeenshire	(33,345)	545,282	(545,973)	(691)	(157)	(34,193)	0.2%
Angus	(31,738)	244,887	(243,365)	1,522	(1,522)	(31,738)	0.0%
Argyll & Bute	(51,171)	238,304	(240,625)	(2,321)	0	(53,492)	1.0%
Clackmannanshire	(10,264)	118,108	(114,577)	3,531	0	(6,733)	-3.1%
Dumfries & Galloway	(48,327)	340,102	(340,005)	97	0	(48,230)	0.0%
Dundee City	(7,681)	337,729	(337,729)	0	0	(7,681)	0.0%
East Ayrshire	(37,124)	273,771	(269,507)	4,264	(2,767)	(35,627)	-0.6%
East Dunbartonshire	(13,998)	240,822	(237,860)	2,962	0	(11,036)	-1.2%
East Lothian	(19,009)	224,526	(221,996)	2,530	995	(15,484)	-1.6%
East Renfrewshire	(23,616)	227,292	(223,083)	4,209	(4,209)	(23,616)	0.0%
Edinburgh, City of	(120,737)	943,129	(949,526)	(6,397)	0	(127,134)	0.7%
Eilean Siar	(20,202)	107,398	(104,866)	2,532	0	(17,670)	-2.4%
Falkirk	(9,237)	336,491	(333,191)	3,300	0	(5,937)	-1.0%
Fife	(36,455)	771,098	(771,163)	(65)	0	(36,520)	0.0%
Glasgow City	(42,078)	1,440,021	(1,430,192)	9,829	(2,529)	(34,778)	-0.5%
Highland	(24,238)	554,905	(553,731)	1,174	0	(23,064)	-0.2%
Inverclyde	(51,129)	192,717	(191,337)	1,380	(1,380)	(51,129)	0.0%
Midlothian	(13,524)	197,347	(193,377)	3,970	0	(9,554)	-2.1%
Moray	(17,667)	201,023	(193,074)	7,949	0	(9,718)	-4.1%
North Ayrshire	(30,635)	331,157	(322,375)	8,782	0	(21,853)	-2.7%
North Lanarkshire	(44,905)	710,367	(710,367)	(0)	0	(44,905)	0.0%
Orkney Islands	(21,357)	81,881	(75,301)	6,580	(7,140)	(21,917)	0.7%
Perth & Kinross	(47,977)	324,892	(318,370)	6,522	2,668	(38,787)	-2.9%
Renfrewshire	(48,277)	373,779	(371,336)	2,443	0	(45,834)	-0.7%
Scottish Borders	(15,271)	261,940	(259,076)	2,864	(2,864)	(15,271)	0.0%
Shetland Islands	(8,245)	111,669	(89,471)	22,198	(18,494)	(4,541)	-4.1%
South Ayrshire	(29,259)	255,640	(249,176)	6,464	0	(22,795)	-2.6%
South Lanarkshire	(36,459)	676,287	(667,006)	9,281	(4,000)	(31,178)	-0.8%
Stirling	(7,355)	209,548	(209,548)	0	0	(7,355)	0.0%
West Dunbartonshire	(9,236)	212,679	(209,914)	2,765	0	(6,471)	-1.3%
West Lothian	(19,047)	377,103	(372,317)	4,786	(4,786)	(19,047)	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 2016-17 is unaudited and subject to revision. The final, audited 2016-17 net revenue expenditure figures will be published in the Scottish Local Government Financial Statistics (SLGFS) 2016-17, scheduled for publication in February 2018. 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 2016](#) and [The Local Government Finance \(Scotland\) Amendment Order 2017](#).
- 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 October.

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 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 Any income received from Integration Joint Boards will be treated as service income. As such, the figures for Social Work do not take into account additional support of £250 million in 2016-17 and £107 million in 2017-18 which the Scottish Government has made available from the Health budget to authorities via Integration Joint Boards.
- 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 Alice Robertson on 0131 244 2024.

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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