

**Local Government 2023-24 Provisional  
Outturn and 2024-25 Budget Estimates**

Economy (Local Government Finance)

## Executive Summary

### General Fund Net Revenue Expenditure

- General fund net revenue expenditure on local authority services was provisionally reported as £14,627 million in 2023-24 and budgeted as £15,005 million for 2024-25.
- This is an increase of 8.4% in 2023-24, and is estimated to increase by a further 2.6% in 2024-25.
- Education and Social Work continue to be the services with highest net revenue expenditure in both 2023-24 and 2024-25.

### General Funding

- Local authorities reported provisional general funding of £14,910 million in 2023-24, and budgeted for £15,952 million of general funding in 2024-25.

### General Fund and Harbour Account Reserves

- General Fund (including Harbour Account) reserves at 31 March 2024 were provisionally reported as £2,930 million, and budgeted to be £2,676 million at 31 March 2025. For context, General Fund (including harbour account) reserve balances were at around £1,600 million on 31 March 2020. Therefore, whilst reserve balances remain above pre-pandemic levels for Scotland, these are beginning to be brought down.
- Harbour Account reserves remain fairly constant at around £300 million as at 31 March each year.

### Capital Expenditure

- Capital expenditure across local authorities was provisionally reported as £3,916 million in 2023-24, and budgeted as £5,174 million in 2024-25.
- Housing Revenue Account (HRA) has the highest capital expenditure in both 2023-24 and 2024-25, accounting for 30% and 28% of all capital expenditure in both years. Education is expected to have the second highest in both years, accounting for 18% in 2023-24 and 24% in 2024-25.
- An increase of 71.4% in capital expenditure for Education is expected from 2023-24 to 2024-25, reflecting the roll out of the [Learning Estate Investment Programme](#).
- The main sources of capital financing are grants & contributions, and borrowing. In-year, borrowing is expected to increase from £1,533 million in 2022-23, to £1,859 million in 2023-24, and then to £3,109 million in 2024-25. In 2023-24 and 2024-25, in-year borrowing is anticipated to overtake grants & contributions as the primary source of capital financing.
- Total external debt was provisionally reported as £20,587 million in 2023-24, and budgeted as £23,508 million in 2024-25, with local authorities continuing to remain under-borrowed.

## Introduction

Local authorities are responsible for delivering a wide range of services, including education, social work, transport, housing, environmental and cultural services. In Scotland, local government primarily comprises of **32 councils**, the boundaries of which are shown in Annex A. There are also:

- **ten Valuation Joint Boards (VJBs)**, who provide valuation services to councils. Primarily, VJBs maintain the valuation roll for non-domestic properties and the Council Tax valuation list for domestic dwellings. These are then used as the basis for local taxation billing liability.
- **seven Regional Transport Partnerships (RTPs)**, established to lead on regional transport strategy and delivery by the Transport (Scotland) Act 2005.
- **the Tay Road Bridge Joint Board**, which is responsible for the operation, management and maintenance of the Tay Road Bridge.

Most of these additional boards are the collective responsibility of two or more councils – a list of local authority joint board membership is provided at Annex B. The Tay Road Bridge Joint Board comprises councillors from Dundee City, Fife and Angus; however, finance is provided directly from the Scottish Government (SG).

This publication summarises the **2023-24 provisional outturn and 2024-25 budget estimates for revenue and capital expenditure** across the 50 local authorities described above. This publication focuses on Scotland-level figures only; however, [workbooks containing the full source data from each local authority's return are available as supporting files to this publication](#).

The provisional and budget figures have been collected via the Provisional Outturn and Budget Estimates (POBE) 2024 return. The continued co-operation of all 50 local authorities in completing these returns is gratefully acknowledged. These figures only reflect expenditure and income recognised in local authorities' financial data, and do **not** include financial activity of any other local government agencies.

To provide some broader context, the figures in this publication are presented alongside the Scottish Local Government Finance Statistics (SLGFS) figures from 2020-21 to 2022-23. **However**, the following should be noted when interpreting comparisons between SLGFS figures, provisional outturn and budget estimates:

- **Provisional outturn** figures are calculated **before** the end of the financial year. They reflect actual expenditure up to the time they were produced and forecasts of anticipated spend for the remainder of the year. The point in time that these figures are calculated varies between local authorities, but generally falls between December and February. This means that any significant movements in expenditure late in the year, as well as various end-of-year accounting transactions, will cause significant differences between these figures and future SLGFS figures.
- **Budget estimates** reflect local authorities' financial plans for the current year, based on anticipated demand for services and resources available to deliver services, both of which are subject to change over the course of the year.

Local government finance statistics are reported in the Scottish Local Government Financial Statistics (SLGFS) publication. The latest SLGFS publication was published in March 2024 and provided figures for 2022-23.

Since publication, audited accounts have now been received for Argyll & Bute, East Ayrshire, East Lothian Council, Glasgow City, North Lanarkshire, Orkney and Highland Pension Fund. Unaudited accounts for 2022-23 remain for six authorities at time of writing and these are shown in Annex C.

Whilst the [SLGFS 2022-23 publication](#) has not been updated, the [published source Local Financial Returns \(LFR\) workbooks for 2022-23](#) have been revised. The SLGFS figures in this publication are consistent with these revised LFR workbooks.

**Please note**, throughout the publication:

- all years refer to the relevant **financial year** running 1 April to 31 March;
- figures within tables / charts may not sum to the total exactly due to rounding;
- absolute zeroes are shown as '-' and rounded zeroes are shown as '0';
- all figures are presented in **cash terms**, meaning they have **not** been adjusted for inflation;
- figures are presented on a **funding basis**, meaning local authorities have made adjustments to remove certain accounting transactions that have been charged to services, such as depreciation and pension costs;
- expenditure and income figures are presented as positive figures, however **net** expenditure figures may be presented as negative where gross income has exceeded gross expenditure and so the net position relates to income;
- General Fund figures include amounts relating to the Harbour Accounts for Orkney and Shetland Island Councils unless otherwise stated;
- 'Roads & Transport' includes amounts relating to Road Bridges;
- COVID-19 expenditure and service specific grants are recorded against the relevant subservice as far as possible, or against Central Services: Other where there is no appropriate subservice;
- COVID-19 related income received via GRG is included in the GRG income figure, **not** as service-specific income against specific subservices;
- income and expenditure associated with grants where the local authority was acting as an agent are **not** included in this publication.

More information on [local government in Scotland](#) is available on the SG website.

## Revenue Expenditure

**Revenue expenditure** is the cost of delivering services each year and includes both service operating costs and overheads. These costs might include salaries, rent, building maintenance, supplies and services. The benefits from revenue expenditure are mainly received within the financial year.

**Net revenue expenditure** is the element of revenue expenditure funded by general funding or reserves. It is calculated as gross service expenditure minus gross service income. Gross service income is any income received directly relating to services, such as service-specific grants or fees / charges received for the provision of services. Net revenue expenditure is therefore directly influenced by the amount of service income received, i.e. an increase in service income will reduce net revenue expenditure, and a decrease in service income will increase net revenue expenditure. Where service income is greater than service expenditure, a service would have a negative net revenue expenditure, i.e. net income. Individual local authority level figures can also be affected by large, one-off payments in any year, for example Equal Pay back-pay settlement expenditure.

The Revenue POBE collects net revenue expenditure for all **General Fund** services only. Revenue figures **exclude** amounts relating to a local authority's direct provision of housing which is recorded in the Housing Revenue Account (HRA). However 2023-24 budget estimates for local authority's HRA were published in the [Housing Revenue Accounts Statistics in November 2023](#). It should also be noted that for the purposes of the Revenue POBE return and this publication, Trading Services **includes** amounts relating to **Harbour Accounts**. These are separate accounts and reserve funds specifically for harbour undertakings held by Orkney Islands and Shetland Islands councils only.

Local authorities have reported, for the general fund, provisional outturn net revenue expenditure of £14,627 million in 2023-24, and have budgeted net revenue expenditure of £15,005 million for 2024-25. This is an increase on the £13,489 million seen in 2022-23, and higher than all the three preceding years (**Figure 1**).

Compared to 2022-23 SLGFS figures, general fund net revenue expenditure is estimated to increase by 8.4% in 2023-24, and is estimated to increase by a further 2.6% in 2024-25.

Local authorities were asked to provide figures for additional gross expenditure directly incurred due to COVID-19 in order to give some indication of the impact of COVID-19 in each year. Compared to additional COVID-19 expenditure of £604 million in 2020-21<sup>1</sup>, £375 million in 2021-22<sup>2</sup>, and £156 million in 2022-23<sup>3</sup>, local authorities reported a provisional figure of £18 million in 2023-24 and budgeted for £6 million of additional COVID-19 expenditure in 2024-25. This reflects that whilst there is still continued additional expenditure relating to COVID-19 in both 2023-24 and 2024-25, local authorities expect this to reduce.

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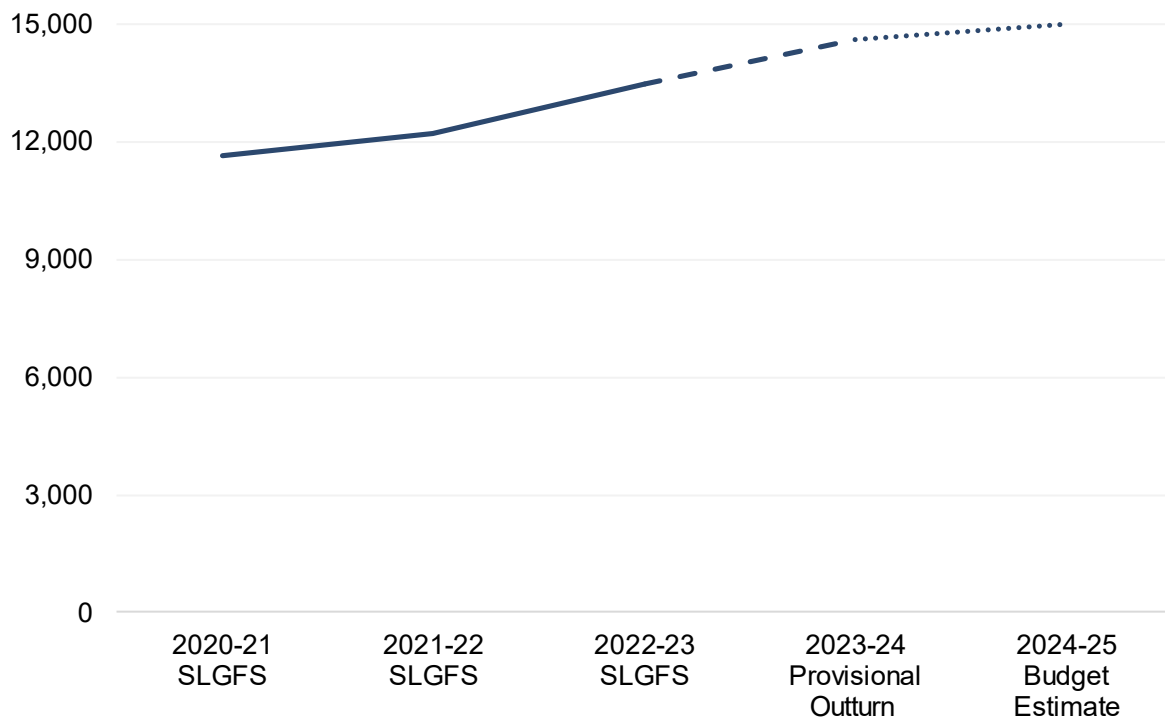
<sup>1</sup> See [LFR 00 \(2020-21\)](#). Cell M97. In addition to this, £3.076 million was incurred by the HRA.

<sup>2</sup> See [LFR 00 \(2021-22\)](#). Cell M108. In addition to this, £4.401 million was incurred by the HRA.

<sup>3</sup> See [LFR 00 \(2022-23\)](#). Cell M108. In addition to this, £0.042 million was incurred by the HRA.

**Figure 1: General Fund Net Revenue Expenditure for 2020-21 to 2024-25, £ millions**

**Source:** POBE 2024 Return, LFR 00



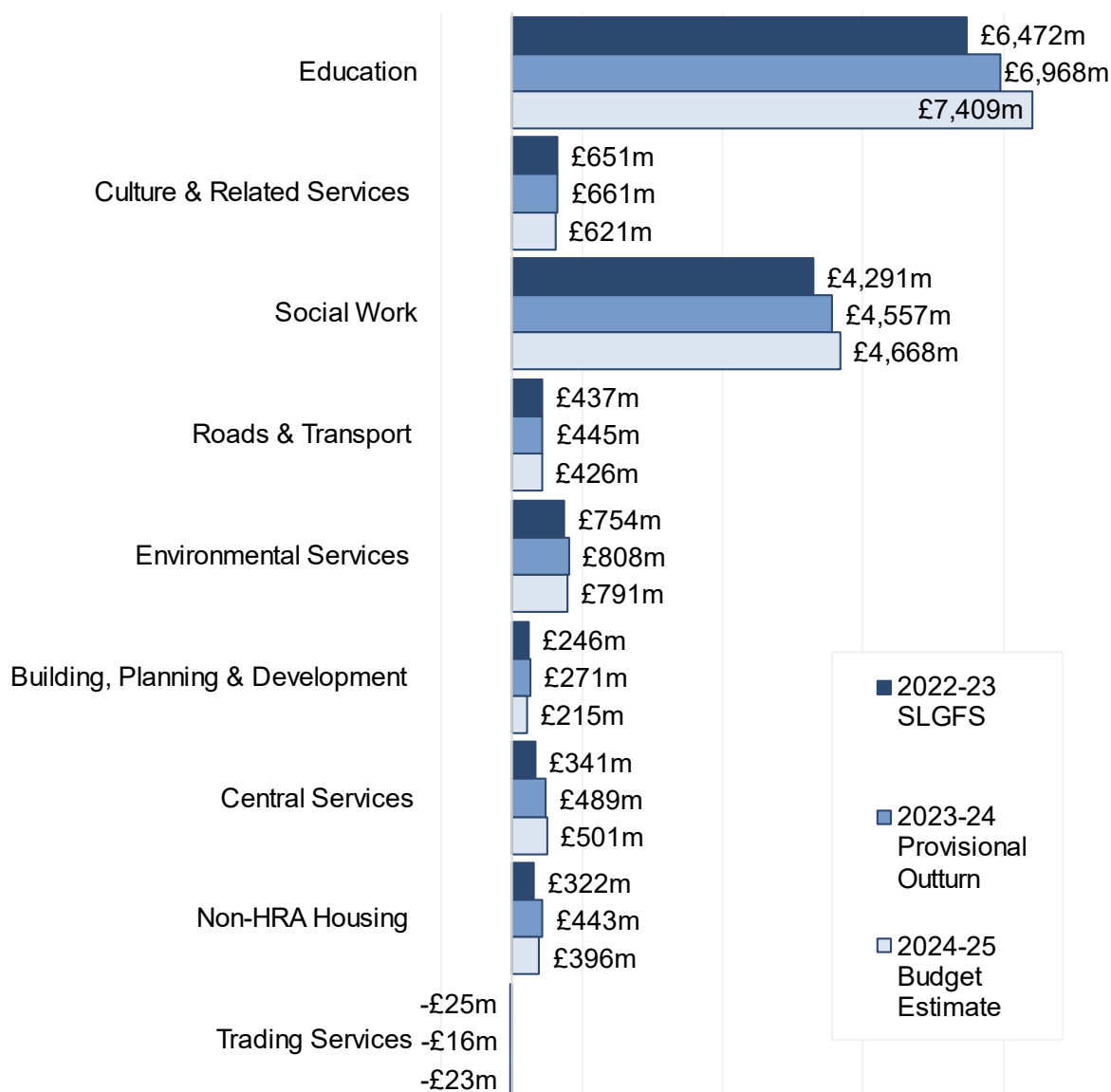
**Figure 2** provides a summary of the 2023-24 provisional outturn and 2024-25 budget estimate for net revenue expenditure against the SLGFS net revenue expenditure from 2022-23 by service. Education and Social Work continue to be the services with highest net revenue expenditure in both years. These services account for around 79% of general fund net revenue expenditure.

Education has the highest net revenue expenditure, with provisional outturn of £6,968 million in 2023-24, and a budget estimate for 2024-25 of £7,409 million. This is broadly in line with the overall trend of gradually increasing net revenue expenditure as shown in Figure 1. Education accounts for 48% of general fund net revenue expenditure.

Social Work has the second highest net revenue expenditure, with local authorities reporting provisional outturn of £4,557 million in 2023-24 and budgeting expenditure of £4,668 million for 2024-25. Social work accounts for 31% of general fund net revenue expenditure.

**Figure 2: Net Revenue Expenditure for 2022-23 to 2024-25 by Service, £ millions**

**Source:** POBE 2024 Return, LFR 00



Local authorities also incur some revenue expenditure and income that is **not** attributable to specific services, such as interest paid or received, or statutory repayment of debts. As shown in Table 1, local authorities’ provisional outturn (2023-24) and budget estimates (2024-25) for Other Income and Expenditure is £818 million and £1,225 million respectively.

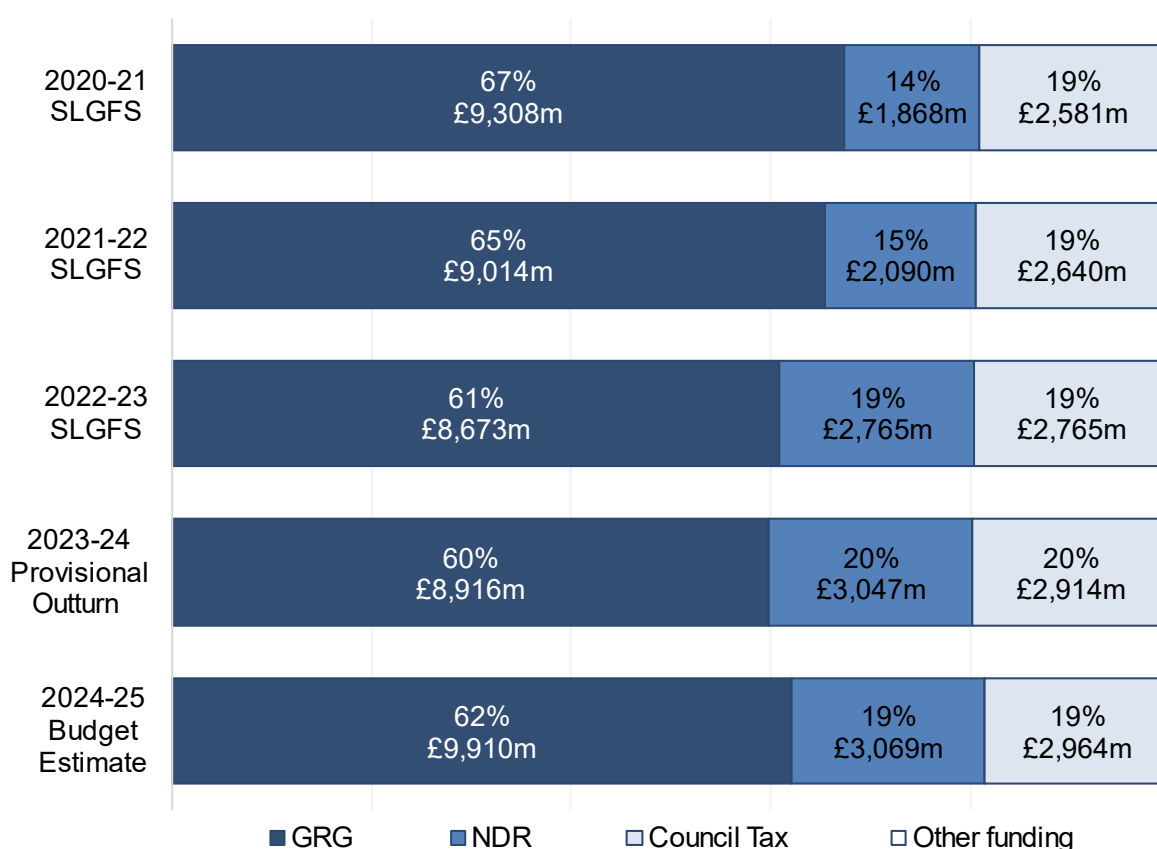
**General funding** principally consists of the General Revenue Grant (GRG) and local taxation, specifically Non-Domestic Rates (NDR) and Council Tax. Local authorities have reported provisional general funding of £14,910 million in 2023-24, and have budgeted for general funding of £15,952 million in 2024-25. Further information on funding of net revenue expenditure between 2020-21 and 2024-25 is available in Figure 3.

### Figure 3: General Funding for 2020-21 to 2024-25, £ millions

Please note the following:

- The 2020-21, 2021-22 and 2022-23 GRG figures differ to the Finance Circular allocation due to the exclusion of amounts for agency grants paid to local authorities via GRG.
- GRG budget estimates for 2024-25 include an additional £147 million to fund the Council Tax freeze, which was not included in [Finance Circular 2/2024](#).
- 'Other Funding' includes government grants paid to joint boards and income received through NDR Tax Incremental Financing (TIF) and Business Rates Incentivisation Scheme (BRIS). As this category amounts to less than 1% of the total shown in each year, this category is not visible in the chart, however figures are provided in the '[POBE 2024 – Tables](#)' supporting Excel file.

**Source:** POBE 2024 Return, LFR A0



GRG is paid to local authorities by the SG. The SG guarantees the combined sum of GRG and NDR funding for local authorities in each financial year. There was a significant reduction in NDR in 2020-21 and 2021-22 due to rates relief to support various sectors during the COVID-19 pandemic. GRG figures for these years reflect an increase to match the decrease in NDR, as well as significant amounts of COVID-19 specific funding.

During the first full year of the pandemic (in 2020-21), GRG and NDR funding accounted for around 67 and 14 per cent of General Funding respectively. This has now settled to a position where GRG funding makes up around 60% of General Funding and NDR makes up around 20%.



More information on the process to determine local government funding from the SG is available in the [Local Government Funding: Process Overview publication](#). Detailed funding figures per local authority are available in the latest [Local Government Finance Circulars](#).

A **surplus** occurs when a local authority's revenue expenditure is **less** than the amount of general funding received. A surplus is added to a local authority's reserves and carried forward to the next year. A **deficit** occurs when a local authority's revenue expenditure is **more** than the amount of general funding received. Any deficit must be met from a local authority's reserves. Table 1 shows the surplus / deficit, in addition to the total movement in general fund reserves.

**Table 1: Movement in General Fund and Harbour Account Reserves from 2022-23 to 2024-25, £ millions**

Please note that the level of reserves held at 1 April and 31 March **excludes** amounts relating to unrealised gains that are included in revenue reserves in statutory Annual Accounts applying IFRS 9: Financial Instruments. This table also contains Harbour Account reserves and transactions for Orkney and Shetland, which total around £300 million at the end of each year. Further notes are contained in the accompanying Excel tables.

**Source:** POBE 2024 Return, LFR A0, LFR 23

	2022-23 SLGFS	2023-24 Provisional Outturn	2024-25 Budget Estimates
<b>Balance at 1 April</b>	<b>3,024</b>	<b>3,177</b>	<b>2,930</b>
Net Revenue Expenditure	-13,489	-14,627	-15,005
Other Income (+) and Expenditure (-)	-717	-818	-1,225
General Funding	14,233	14,910	15,952
Surplus (+) or Deficit (-) on provision of services	27	-535	-277
Net movements in (+) or out (-) due to transfers between reserves	91	306	24
Increase (+) or decrease (-) in IFRS 9 unrealised gains to be <b>excluded</b>	-36	18	0
<b>Balance at 31 March</b>	<b>3,177</b>	<b>2,930</b>	<b>2,676</b>

Across all local authorities, the provisional outturn figures give a deficit of £535 million for 2023-24, a notable change from the small surplus of £27 million seen in 2022-23. The deficit figures of £535 million for 2023-24 and £277 million for 2023-24 reflect local authorities using some of these reserves built up through the COVID-19 pandemic.

The General Fund balance (including Harbour Accounts) across local authorities at 31 March 2024 was £2,930 million, a decrease from the balance of £3,177 million at

31 March 2023. Local authorities' budgets give a further decrease in the General Fund and Harbour Account balances to £2,676 million at 31 March 2025.

For context, General Fund reserve balances (including the Harbour Account) were £1,584 million on 31 March 2020 (see **LFR 23**, row 73 in [Scottish local government finance statistics \(SLGFS\) 2019-20: workbooks](#)). Therefore, whilst reserve balances remain above pre-pandemic levels for Scotland, they are beginning to be brought down.

## Capital Expenditure

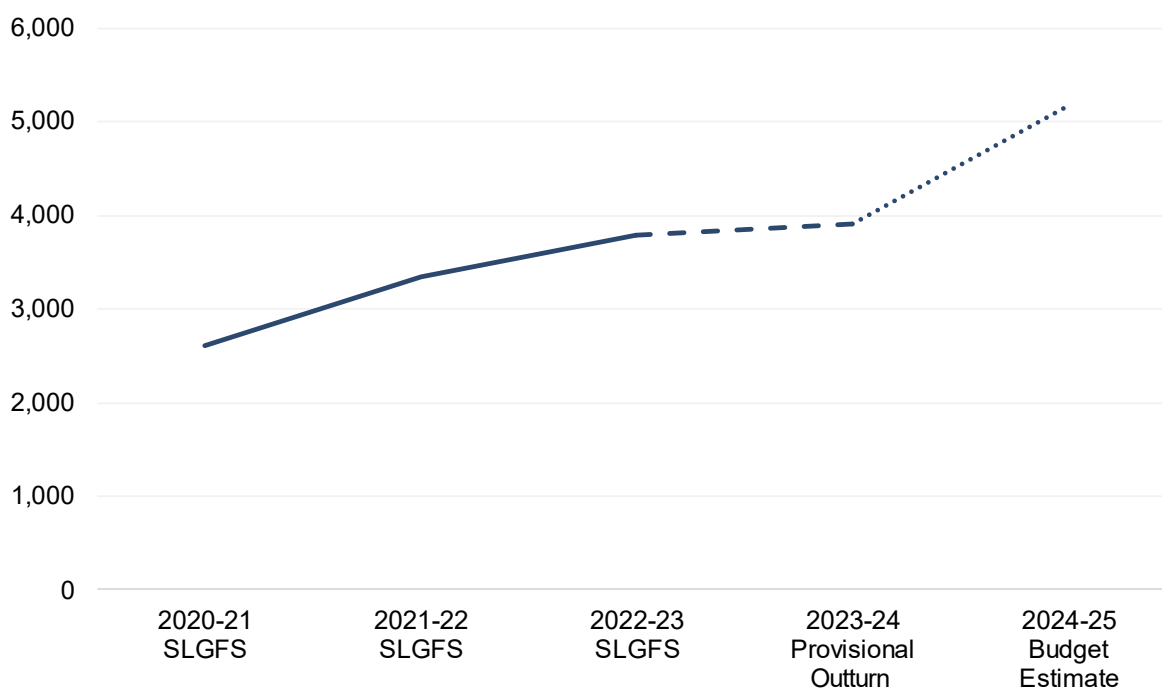
Capital expenditure is expenditure that creates an asset, extends the life of an asset or increases the value of an asset. It creates the buildings and infrastructure necessary to provide services, such as schools, care homes, flood defences, roads, vehicles, plant and machinery. Capital expenditure also includes grants a local authority provides to a third party to fund capital expenditure of the third party; direct expenditure on a third party's assets; and loans to third parties to support capital investment of the third party where this is financed from capital resources. Capital POBE figures **include** amounts relating to a local authority's direct provision of housing, which is recorded in the Housing Revenue Account (HRA).

It is important to note that the 'lumpy' nature of capital expenditure means that delays or changes to large capital projects at the end of the financial year can have a large impact on final figures compared to provisional outturn and budgets.

For capital expenditure, local authorities have reported total provisional outturn of £3,916 million in 2023-24, and budget estimates of £5,174 million for 2024-25.

**Figure 4: Total Capital Expenditure for 2020-21 to 2024-25, £ millions**

**Source:** POBE 2024 Return, LFR CR, CR Final



As shown in Figure 4, capital expenditure has continued to increase from its recent low point of £2,604m in 2020-21. This relatively low amount likely relates to the impacts of the COVID-19 pandemic on the building sector, with the substantial increase expected in 2024-25 reflecting not only the commencement of new capital investment programmes, but also the resumption of capital projects delayed as a consequence of the pandemic.

As shown in Figure 5, most services show increases in capital expenditure in 2023-24 and 2024-25, compared to 2022-23. The HRA is the service with the largest capital expenditure in each year, and this is provisionally reported to increase to £1,186 million in 2023-24, and then to £1,445 million in 2024-25. Overall, HRA capital expenditure accounts for around 30% of all capital expenditure in 2023-24 and 28% in 2024-25.

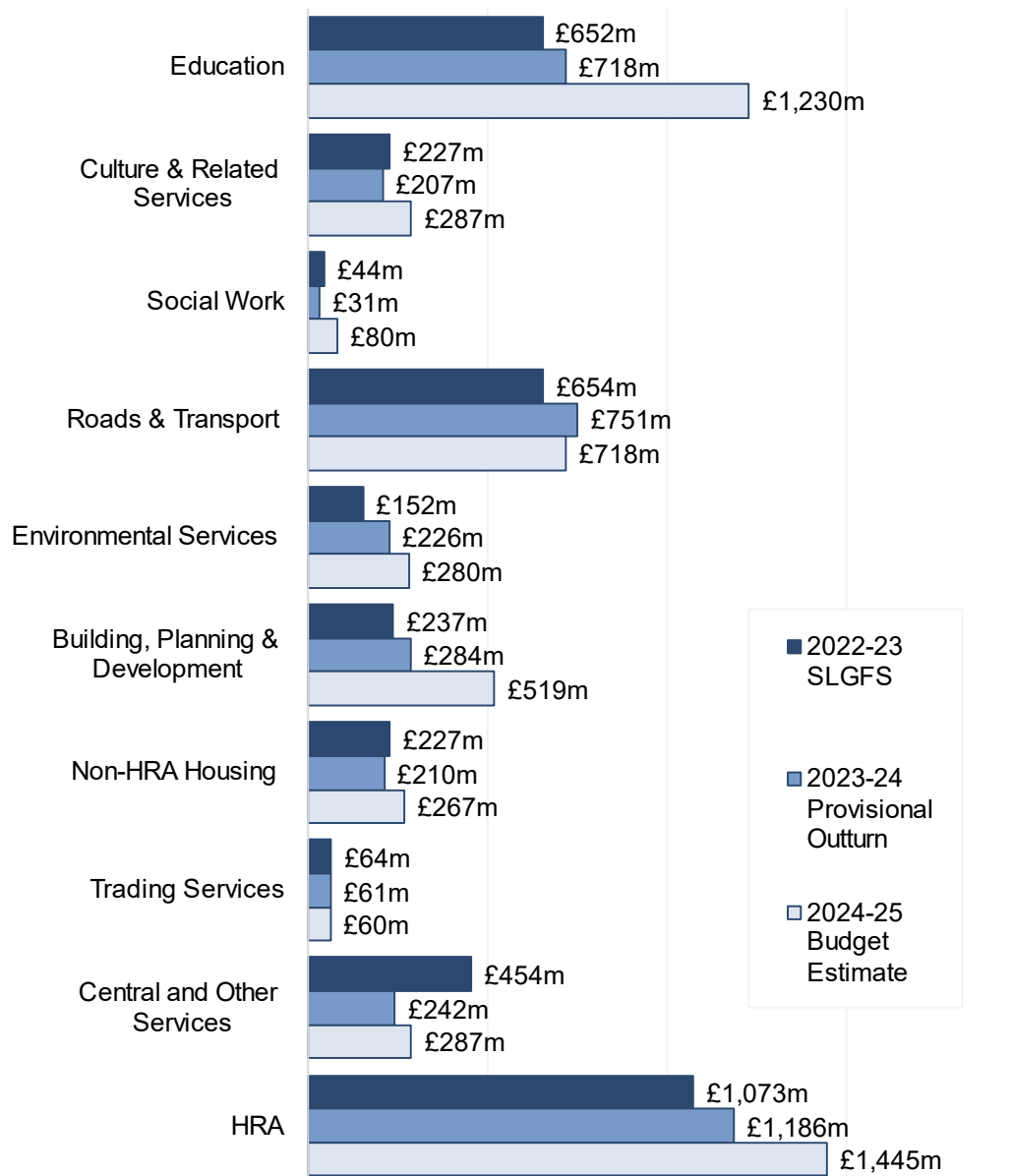
HRA capital expenditure is driven by new construction and conversion, which accounts for 44 and 47 per cent of the HRA capital expenditure in 2023-24 and 2024-25 respectively.

Education is expected to have the second highest capital expenditure in both years, accounting for £718 million (18% of all capital expenditure) in 2023-24 and £1,230 million (24%) in 2024-25. A majority of councils (26) are building new schools in 2024-25, and as a result, capital expenditure in Education is expected to increase by 71.4% in 2024-25, compared to 2023-24. This reflects the roll out of the [Learning Estate Investment Programme](#).

**Figure 5: Capital Expenditure for 2022-23 to 2024-25 by Service, £ millions**

Please note that 'Non-HRA Housing' includes capital expenditure related to Consented and Statutory Borrowing.

**Source:** POBE 2024 Return, LFR CR, CR Final

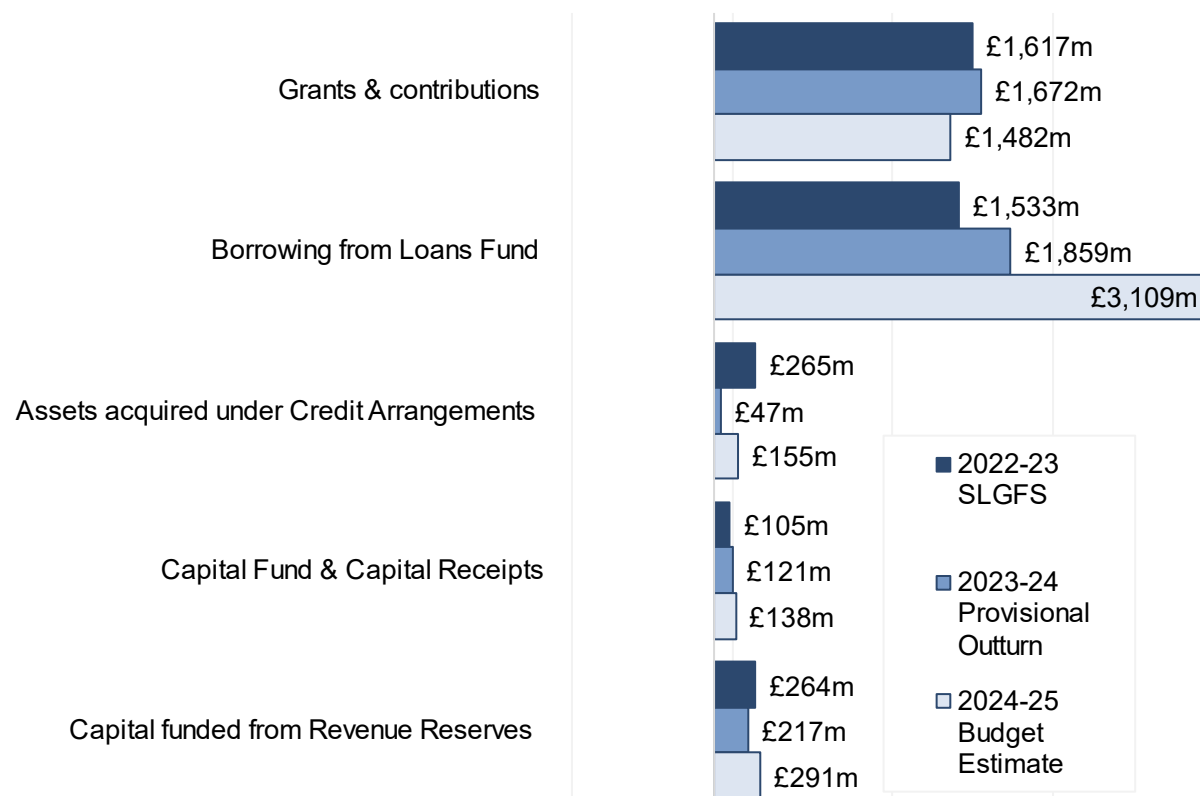


Local authorities can finance capital expenditure in a number of ways, including use of grants and contributions; borrowing; credit arrangements; capital receipts and reserves. Figure 6 shows how capital expenditure was financed in 2022-23 and how financing is anticipated in 2023-24 and 2024-25.

**Figure 6: In-Year Capital Financing for 2022-23 to 2024-25, £ millions**

Please note that ‘Grants & contributions’ and ‘Borrowing from Loans Fund’ include amounts used to fund grants to third-party capital projects.

**Source:** POBE 2024 Return, LFR CR, CR Final



In-year borrowing is the largest source of capital financing from 2023-24 (£1,859 million), with a substantial increase to £3,109 million expected in 2024-25. This increase in in-year borrowing is seen across most councils (25) in 2024-25. In-year borrowing is anticipated to overtake grants & contributions as the primary source of capital financing in 2023-24 and 2024-25.

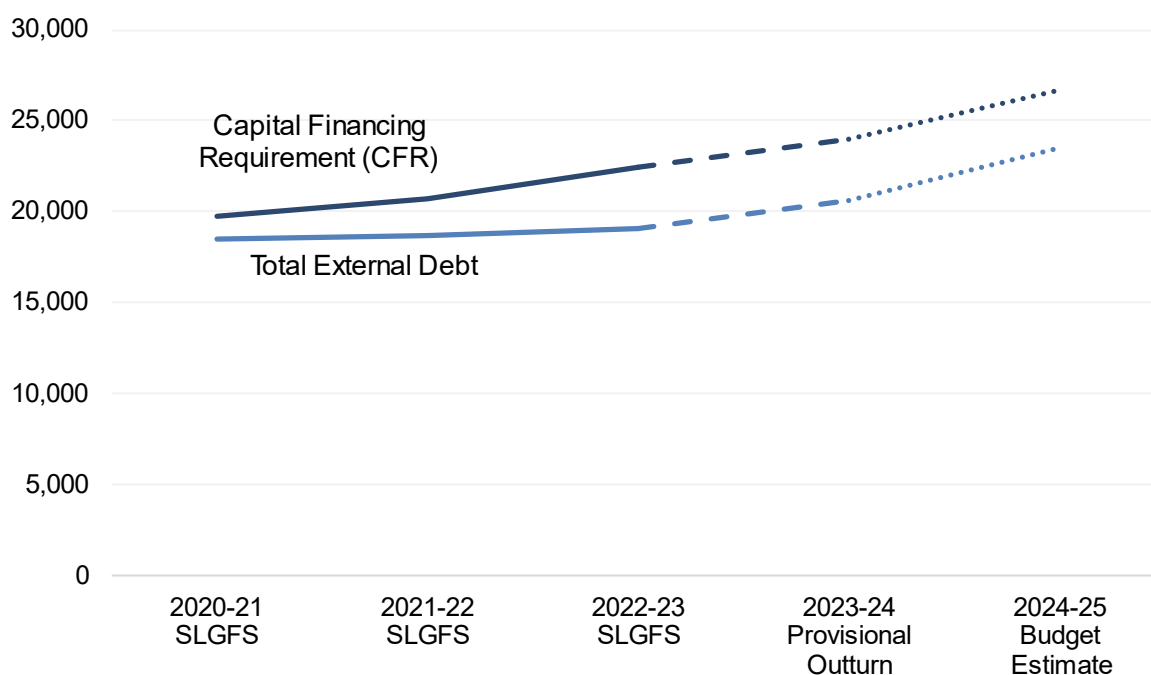
In-year grants & contributions (at £1,617 million) is initially slightly higher than borrowing in 2022-23. It is expected to reach £1,672 million in 2023-24 and then fall to £1,482 million in 2024-25. From 2023-24 onwards, in-year grants & contributions becomes the second-largest source of capital financing. This source of capital financing includes grants and contributions received from the Scottish and UK Governments; other government agencies and Non-Departmental Public Bodies (NDPBs); other local authorities; and private developers. Capital grant from the SG includes capital allocations paid to local authorities as part of the Local Government Finance Settlement. Details of these allocations can be found in the relevant [Local Government Finance Circular](#).

The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code sets out a framework for a local authority to demonstrate its capital investment plans are affordable, prudent and sustainable. The **Capital Financing Requirement (CFR)** is one of the prudential indicators set out in this framework. It represents the amount of capital expenditure a local authority has determined should be met from borrowing or funded from a credit arrangement, with the repayment of debt met from future budgets. That is, it represents an authority’s underlying need to borrow money. Local authorities have reported total provisional CFR of £24,032 million in 2023-24, and total budget estimate for CFR of £26,682 million for 2024-25.

**Total External Debt** reflects local authorities’ gross external borrowing, finance leases and other long-term liabilities. This may be **less** than the CFR where an authority has chosen to utilise cash reserves rather than borrow externally; or it may be **more** than the CFR where an authority has chosen to borrow in advance of capital expenditure being incurred. The Prudential Code limits local authorities’ borrowing in advance to the CFR amount plus up to two years’ planned capital expenditure to be funded from borrowing. Local authorities have reported provisional external debt of £20,587 million in 2023-24, and budgeted for external debt of £23,508 million in 2024-25.

**Figure 7: CFR and External Debt for 2020-21 to 2024-25, £ millions**

**Source:** POBE 2024 Return, LFR CR, CR Final

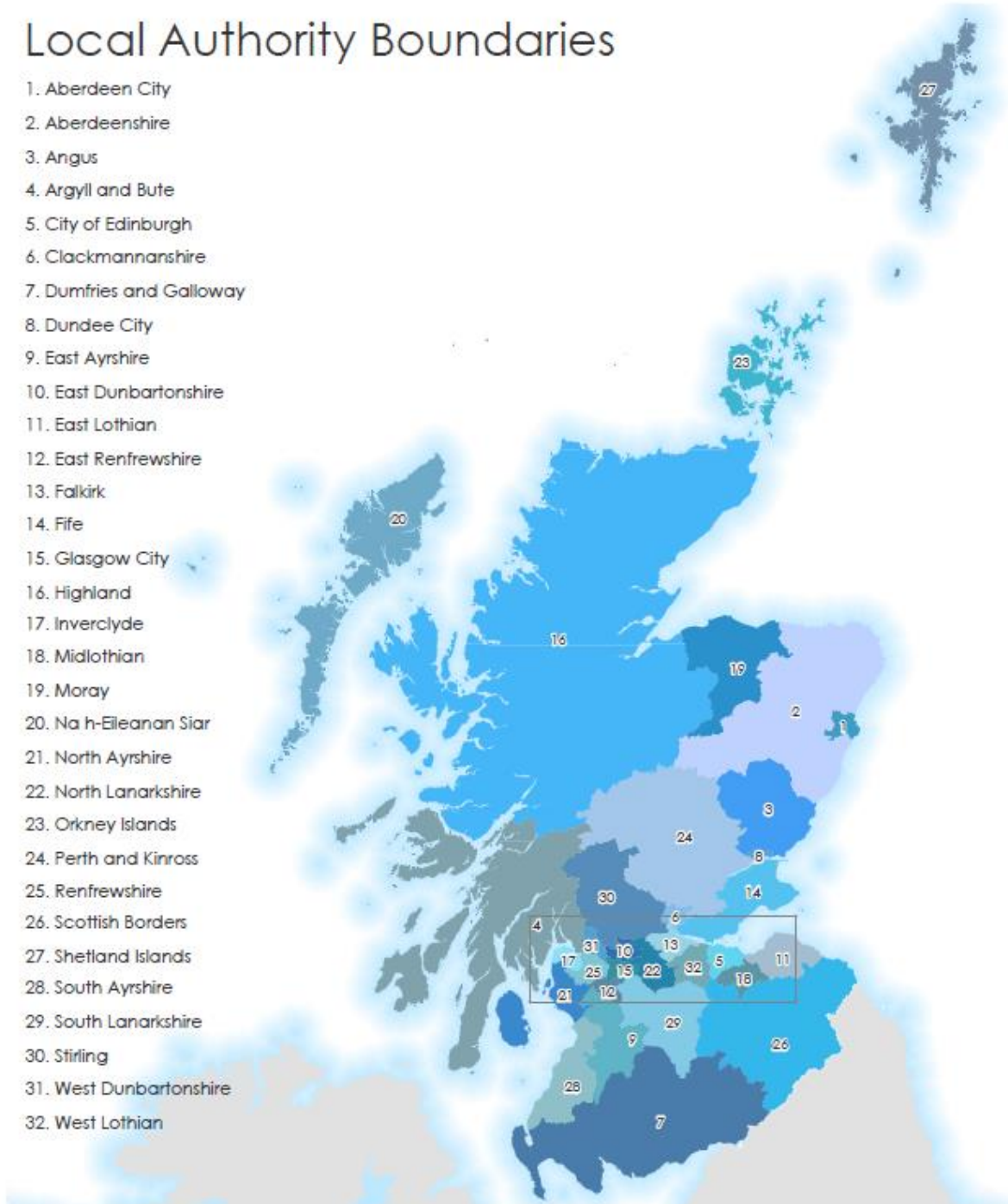


As shown in Figure 7, Total External Debt continues to remain below the CFR. This means local authorities are under-borrowed and indicates their treasury policy is to utilise cash reserves to fund borrowing at this time. Should their cash requirements increase, a local authority can borrow externally to meet that need, utilising their under-borrowed position.

## Annex A: Local Authority Boundaries

### Local Authority Boundaries

1. Aberdeen City
2. Aberdeenshire
3. Angus
4. Argyll and Bute
5. City of Edinburgh
6. Clackmannanshire
7. Dumfries and Galloway
8. Dundee City
9. East Ayrshire
10. East Dunbartonshire
11. East Lothian
12. East Renfrewshire
13. Falkirk
14. Fife
15. Glasgow City
16. Highland
17. Inverclyde
18. Midlothian
19. Moray
20. Na h-Eileanan Siar
21. North Ayrshire
22. North Lanarkshire
23. Orkney Islands
24. Perth and Kinross
25. Renfrewshire
26. Scottish Borders
27. Shetland Islands
28. South Ayrshire
29. South Lanarkshire
30. Stirling
31. West Dunbartonshire
32. West Lothian



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Ordnance Survey (OS Licence number  
100024655).

Scale: 1:2,930,000

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2021. R534221a



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## Annex B: Local Authority Joint Board Membership

Please note that Helensburgh and Lomond are part of SPT, while the rest of Argyll & Bute is part of HITRANS.

Council	Valuation Joint Board (VJB)	Regional Transport Partnership (RTP)
Aberdeen City	Grampian	NESTRANS
Aberdeenshire	Grampian	NESTRANS
Angus	Tayside	TACTRAN
Argyll & Bute	Dunbartonshire & Argyll & Bute	SPT / HITRANS
City of Edinburgh	Lothian	SESTRAN
Clackmannanshire	Central	SESTRAN
Dumfries & Galloway	Dumfries & Galloway	SWESTRANS
Dundee City	Tayside	TACTRAN
East Ayrshire	Ayrshire	SPT
East Dunbartonshire	Dunbartonshire & Argyll & Bute	SPT
East Lothian	Lothian	SESTRAN
East Renfrewshire	Renfrewshire	SPT
Falkirk	Central	SESTRAN
Fife	Fife	SESTRAN
Glasgow City	Glasgow	SPT
Highland	Highland & Western Isles	HITRANS
Inverclyde	Renfrewshire	SPT
Midlothian	Lothian	SESTRAN
Moray	Grampian	HITRANS
Na h-Eileanan Siar	Highland & Western Isles	HITRANS
North Ayrshire	Ayrshire	SPT
North Lanarkshire	Lanarkshire	SPT
Orkney Islands	Orkney & Shetland	HITRANS
Perth & Kinross	Tayside	TACTRAN
Renfrewshire	Renfrewshire	SPT
Scottish Borders	Borders	SESTRAN
Shetland Islands	Orkney & Shetland	ZETRANS
South Ayrshire	Ayrshire	SPT
South Lanarkshire	Lanarkshire	SPT
Stirling	Central	TACTRAN
West Dunbartonshire	Dunbartonshire & Argyll & Bute	SPT
West Lothian	Lothian	SESTRAN

## Annex C: Local Authority Status of Accounts for 2022-23

Local Authority	Status of 2022-23 Accounts	Annual Audited Accounts URL
Aberdeen City	Audited	<a href="https://www.aberdeencity.gov.uk/services/council-and-democracy/financial-information-and-procurement/annual-accounts">https://www.aberdeencity.gov.uk/services/council-and-democracy/financial-information-and-procurement/annual-accounts</a>
Aberdeenshire	Audited	<a href="https://publications.aberdeenshire.gov.uk/dataset/annual-accounts">https://publications.aberdeenshire.gov.uk/dataset/annual-accounts</a>
Angus	Audited	<a href="https://www.angus.gov.uk/council_and_democracy/council_information/annual_accounts">https://www.angus.gov.uk/council_and_democracy/council_information/annual_accounts</a>
Argyll and Bute	Audited	<a href="https://www.argyll-bute.gov.uk/council-and-government/financial-statements">https://www.argyll-bute.gov.uk/council-and-government/financial-statements</a>
City of Edinburgh	Audited	<a href="https://www.edinburgh.gov.uk/budget-finance/audited-annual-accounts">https://www.edinburgh.gov.uk/budget-finance/audited-annual-accounts</a>
Clackmannanshire	Unaudited	<a href="https://www.clacks.gov.uk/site/documents/finance/statementofaccounts/">https://www.clacks.gov.uk/site/documents/finance/statementofaccounts/</a>
Dumfries and Galloway	Audited	<a href="https://www.dumgal.gov.uk/article/15137/Annual-accounts">https://www.dumgal.gov.uk/article/15137/Annual-accounts</a>
Dundee City	Audited	<a href="https://www.dundee.gov.uk/service-area/corporate-services/corporate-finance/publications">https://www.dundee.gov.uk/service-area/corporate-services/corporate-finance/publications</a>
East Ayrshire	Audited	<a href="https://www.east-ayrshire.gov.uk/CouncilAndGovernment/About-the-Council/Information-and-statistics/CouncilPerformanceIndicators/AnnualAccounts.aspx">https://www.east-ayrshire.gov.uk/CouncilAndGovernment/About-the-Council/Information-and-statistics/CouncilPerformanceIndicators/AnnualAccounts.aspx</a>
East Dunbartonshire	Unaudited	<a href="https://www.eastdunbarton.gov.uk/council/about-council/annual-accounts">https://www.eastdunbarton.gov.uk/council/about-council/annual-accounts</a>
East Lothian	Audited	<a href="https://www.eastlothian.gov.uk/downloads/210603/performance_and_spending">https://www.eastlothian.gov.uk/downloads/210603/performance_and_spending</a>
East Renfrewshire	Audited	<a href="https://www.eastrenfrewshire.gov.uk/how-we-spend-money">https://www.eastrenfrewshire.gov.uk/how-we-spend-money</a>
Falkirk	Audited	<a href="https://www.falkirk.gov.uk/services/council-democracy/budgets-spending-performance/annual-accounts.aspx">https://www.falkirk.gov.uk/services/council-democracy/budgets-spending-performance/annual-accounts.aspx</a>
Fife	Audited	<a href="https://www.fife.gov.uk/kb/docs/articles/about-your-council2/budgets-and-finance/annual-accounts">https://www.fife.gov.uk/kb/docs/articles/about-your-council2/budgets-and-finance/annual-accounts</a>
Glasgow City	Audited	<a href="https://www.glasgow.gov.uk/annual">https://www.glasgow.gov.uk/annual</a>
Highland	Audited	<a href="https://www.highland.gov.uk/annualaccounts">https://www.highland.gov.uk/annualaccounts</a>

Inverclyde	Audited	<a href="https://www.inverclyde.gov.uk/council-and-government/performance/financial-statements">https://www.inverclyde.gov.uk/council-and-government/performance/financial-statements</a>
Midlothian	Audited	<a href="https://www.midlothian.gov.uk/downloads/download/11/statement_of_accounts">https://www.midlothian.gov.uk/downloads/download/11/statement_of_accounts</a>
Moray	Audited	<a href="http://www.moray.gov.uk/moray_standard/page_44100.html">http://www.moray.gov.uk/moray_standard/page_44100.html</a>
Na h-Eileanan Siar	Unaudited	<a href="https://cne-siar.gov.uk/home/your-council/strategy-and-performance-2/policies/">https://cne-siar.gov.uk/home/your-council/strategy-and-performance-2/policies/</a>
North Ayrshire	Audited	<a href="https://www.north-ayrshire.gov.uk/council/performance-and-spending/budgets-and-finance.aspx">https://www.north-ayrshire.gov.uk/council/performance-and-spending/budgets-and-finance.aspx</a>
North Lanarkshire	Audited	<a href="https://www.northlanarkshire.gov.uk/your-council/facts-and-figures/annual-accounts/current-and-previous-years-annual-accounts">https://www.northlanarkshire.gov.uk/your-council/facts-and-figures/annual-accounts/current-and-previous-years-annual-accounts</a>
Orkney Islands	Audited	<a href="https://www.orkney.gov.uk/Council/Statement_of_Accounts/Statement-of-Accounts.htm">https://www.orkney.gov.uk/Council/Statement_of_Accounts/Statement-of-Accounts.htm</a>
Perth and Kinross	Audited	<a href="https://www.pkc.gov.uk/article/15499/Annual-accounts">https://www.pkc.gov.uk/article/15499/Annual-accounts</a>
Renfrewshire	Audited	<a href="https://www.renfrewshire.gov.uk/article/2292/Annual-Accounts-and-Key-Facts-and-Figures">https://www.renfrewshire.gov.uk/article/2292/Annual-Accounts-and-Key-Facts-and-Figures</a>
Scottish Borders	Audited	<a href="https://www.scotborders.gov.uk/info/20059/budgets_and_finance/190/annual_accounts">https://www.scotborders.gov.uk/info/20059/budgets_and_finance/190/annual_accounts</a>
Shetland Islands	Audited	<a href="https://www.shetland.gov.uk/budget-finance/audited-annual-accounts">https://www.shetland.gov.uk/budget-finance/audited-annual-accounts</a>
South Ayrshire	Audited	<a href="https://www.south-ayrshire.gov.uk/annual-accounts">https://www.south-ayrshire.gov.uk/annual-accounts</a>
South Lanarkshire	Audited	<a href="https://www.southlanarkshire.gov.uk/downloads/download/284/annual_report_and_accounts">https://www.southlanarkshire.gov.uk/downloads/download/284/annual_report_and_accounts</a>
Stirling	Unaudited	<a href="https://www.stirling.gov.uk/council-and-committees/performance-and-statistics/annual-account-documents/">https://www.stirling.gov.uk/council-and-committees/performance-and-statistics/annual-account-documents/</a>
West Dunbartonshire	Unaudited	<a href="https://www.west-dunbarton.gov.uk/council/performance-and-spending/service-performance/financial-performance/">https://www.west-dunbarton.gov.uk/council/performance-and-spending/service-performance/financial-performance/</a>
West Lothian	Audited	<a href="https://www.westlothian.gov.uk/article/33032/Finance-Information">https://www.westlothian.gov.uk/article/33032/Finance-Information</a>
Ayrshire VJB	Audited	<a href="https://www.ayrshire-vjb.gov.uk/article/37832/Search?q=accounts">https://www.ayrshire-vjb.gov.uk/article/37832/Search?q=accounts</a>
Central VJB	Audited	<a href="https://www.clacks.gov.uk/site/documents/finance/statementofaccounts/">https://www.clacks.gov.uk/site/documents/finance/statementofaccounts/</a>
Dunbartonshire & Argyll & Bute VJB	Unaudited	<a href="https://www.west-dunbarton.gov.uk/council/performance-and-spending/service-performance/financial-performance/">https://www.west-dunbarton.gov.uk/council/performance-and-spending/service-performance/financial-performance/</a>
Grampian VJB	Audited	<a href="https://www.grampian-vjb.gov.uk/?s=annual+accounts">https://www.grampian-vjb.gov.uk/?s=annual+accounts</a>

Highland & Western Isles VJB	Audited	<a href="https://www.highland.gov.uk/downloads/download/595/highland%20and%20western%20isles%20valuation%20joint%20board%20-%20annual%20reports">https://www.highland.gov.uk/downloads/download/595/highland and western isles valuation joint board - annual reports</a>
Lanarkshire VJB	Audited	<a href="https://www.lanarkshire-vjb.gov.uk/downloads/6/public_performanceaccounts">https://www.lanarkshire-vjb.gov.uk/downloads/6/public_performanceaccounts</a>
Lothian VJB	Audited	<a href="https://www.lothian-vjb.gov.uk/equalities/">https://www.lothian-vjb.gov.uk/equalities/</a>
Orkney & Shetland VJB	Audited	<a href="http://www.orkney-shetland-vjb.co.uk/THE%20BOARD.html">http://www.orkney-shetland-vjb.co.uk/THE%20BOARD.html</a>
Renfrewshire VJB	Audited	<a href="https://www.renfrewshire-vjb.gov.uk/performance">https://www.renfrewshire-vjb.gov.uk/performance</a>
Tayside VJB	Audited	<a href="https://www.tayside-vjb.gov.uk/accounts/">https://www.tayside-vjb.gov.uk/accounts/</a>
Tay Road Bridge	Audited	<a href="https://www.tayroadbridge.co.uk/board-business/board-documents">https://www.tayroadbridge.co.uk/board-business/board-documents</a>
HITRANS	Audited	<a href="https://hitrans.org.uk/Corporate/Documents">https://hitrans.org.uk/Corporate/Documents</a>
NESTRANS	Audited	<a href="https://www.nestrans.org.uk/about-nestrans/organisation/documents-statement-of-accounts/">https://www.nestrans.org.uk/about-nestrans/organisation/documents-statement-of-accounts/</a>
SESTRAN	Audited	<a href="https://sestran.gov.uk/publications-all/">https://sestran.gov.uk/publications-all/</a>
SWESTRANS	Audited	<a href="https://www.swestrans.org.uk/9722">https://www.swestrans.org.uk/9722</a>
SPT	Audited	<a href="https://www.spt.co.uk/spt-across-the-region/about-spt/documents/finance/">https://www.spt.co.uk/spt-across-the-region/about-spt/documents/finance/</a>
TACTRAN	Audited	<a href="https://www.pkc.gov.uk/article/15499/Annual-accounts">https://www.pkc.gov.uk/article/15499/Annual-accounts</a>
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