

# Briefing on the 2024/25 Scottish Budget

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## Purpose

1. This slide pack sets out the key facts from the 2024/25 Scottish budget, and the main messages this includes for local government. It also makes links between the budget and the Accounts Commission's work programme.

## Recommendations

2. The Accounts Commission is invited to note the slide pack.

## Background

3. The Scottish Budget was announced 19 December 2023. This is the first budget to be announced since the agreement of the Verity House Agreement between Scottish Government and COSLA, and the budget for local government reflects some changes made because of that agreement.
4. The funding included in the Scottish budget for local government has been widely discussed, with the proposed funded freeze for council tax receiving significant attention.

## Conclusion

5. Overall, the local government budget increases in real terms compared to the budget for 2023/24, although different categories of spend show different trends.
6. The Accounts Commission's [Financial Bulletin 2022/23](#) highlighted the financial pressures on councils in recent years. The analysis included in the slide pack suggests that local government finance is likely to continue on the same trajectory as set out in the financial bulletin.
7. The budget process is currently ongoing, with the stage 1 debate taking place in the afternoon of 8 February. The bill is expected to pass in February and receive royal assent in March. The public finances team will continue to monitor the progress of the budget through parliament. We will update the Commission of any significant changes through the Local Government Policy Update Report.