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The impact of the SNP's funding cuts to local authorities will be exposed by auditors in a report published tomorrow.

Audit Scotland will detail how council budgets have been slashed by nearly 10 per cent since 2010/11, with wide disparity between those affected.

'Local government in Scotland: Performance and challenges 2017' will show how £216 million will be wiped from council budgets next year in real terms by the Scottish Government.

It will add that while areas like Shetland will endure a cut of more than 20 per cent, other council areas – such as West Lothian – are to receive a reduction of less than five per cent.

The challenges of an ageing population will also be highlighted, with some councils set to have double the number of over 75s within a couple of decades.

The document will also cast doubt on the SNP and Labour's bid to hike council tax, saying it will have a "limited" impact on resources.

Among the future risks highlighted for councils was the planned implementation next year of the Scottish Government's hated named person scheme, which it says could "impact teachers' workloads".

**Scottish Conservative local government spokesman Graham Simpson said:**

"We've known for some time that councils across Scotland face a very challenging financial future.

"This report exposes just how great some of those challenges are, and how little the SNP is doing to mitigate them.

"In his budget, Derek Mackay will cut local authority budgets to the bone, something the nationalists have been doing steadily since 2010.

"All the while, the population is increasing and ageing, and the SNP is forcing ludicrous schemes such as named person on these organisations which will only make matters worse.

“Both the SNP and Labour seem to think the only solution to this is to whack up council tax.

“Audit Scotland has now exposed that lazy and punishing policy, pointing out even though it hits people in the pocket, it will have next to no impact on resources.”

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The report will be published tomorrow morning. For more information, visit:  
<http://www.audit-scotland.gov.uk/>