

Reform of Accounting Policy for Pothole Repairs

“ That Midlothian Council write to Kate Forbes MSP, Cabinet Secretary for Finance; Hazel Black, Head of Local Authority Accounting and LASAAC/CIPFA requesting an urgent review of the current restrictive accounting rules which discourage quality pothole repairs.

Under current LASAAC/CIPFA rules only a full road rebuild cost can be spread over time, typically 20 years. There is thus a bias towards the cheapest one-year repairs with poor durability, which fail quickly, but least impact the Roads Budget in the short term.

Where appropriate, partial and more thorough reconstruction giving an intermediate life of up to ten years would be preferable, but under the existing rules this more expensive (but better value) must nevertheless be totally written off to the General Account in the year of repair.

In line with the recent move to recognising asset life, and not inflexible artificial accounting rules, the Scottish Government is encouraged to amend the current anomalous regime to the benefit of motorists, cyclists, delivery businesses and other road users”

Proposed by:



Councillor Kieran Munro

Seconded by:



Councillor Peter Smaill

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