



The Scottish Government
Riaghaltas na h-Alba

Scottish Local Government Financial Statistics 2006-07

A Scottish Government National Statistics Publication

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INTRODUCTION

Scottish Local Government Financial Statistics is an annual publication providing information on Scottish Local Authority income and expenditure, outstanding debt, and local taxes.

Structure and functions of local government

The Local Government etc. (Scotland) Act 1994, which came into force on 1 April 1996, significantly changed the structure of local government in Scotland. Prior to the 1996-97 financial year local government in Scotland operated mainly on a two-tier basis, with 9 regional councils and 53 district councils. The district and regional councils had responsibility for delivering different types of local government services while the three island councils provided services for Orkney, Shetland and Eilean Siar (the Western Isles).

Local government reorganisation left the 3 island councils unchanged while the district councils and regional councils were replaced with 29 single tier (or unitary) bodies (see map on page 5). These 32 unitary councils are responsible for all the local government services formerly administered by their predecessors with two main exceptions: water and sewerage and the reporters to Children's Panels (for which responsibility lies with the Scottish Children's Reporters Administration).

In addition to information from the 32 unitary authorities described above, this publication provides information on the income and expenditure of police and fire services. For most of Scotland these services are provided through Joint Boards, which are the collective responsibility of two or more councils. The publication also includes information drawn from the income and expenditure of the Forth Bridge, Tay Bridge and, for the first time, the Regional Transport Partnerships (which are the collective responsibility of groups of councils in the same way as police and fire services).

Source and coverage of data

The tables in this issue have been compiled from various financial returns made by local authorities, as well as joint boards. The co-operation of these bodies in completing returns is gratefully acknowledged.

Most of the data are presented at Scotland level; however, tables 10, 11, 12 and 13 (showing, respectively, 'Outstanding Debt', 'Council tax base', 'Chargeable Dwellings' and 'Non-domestic rates') have been broken down to show individual local authority data. Background data at local authority level will be made available on the Local Government Finance Statistics website at <http://www.scotland.gov.uk/stats/lgfstats>. All of the data used relate to the 2006-07 financial year, with the exception of section 3 which also provides figures for other years.

Notes to tables

All financial data are shown at **outturn** level. That is to say that figures are actuals supplied after the year's accounts have been closed. Wherever possible actual figures have been used, where this was not possible "near actual" figures have been taken. For this reason the figures published in this edition may not always agree with those published in Local Authority Abstracts of Accounts.

Rounding of figures

Please note that, due to rounding, some totals may not agree with the sum of their constituent parts. Calculations have been made, where possible, using un-rounded figures and may therefore not agree exactly with the rounded figures given in accompanying tables.

Symbols

The following symbols are used throughout the publication:

- .. not available
- . not applicable
- nil or less than half the final digit shown

Enquiries related to any of the tables contained in this publication may be directed to:

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All tables in this publication and further background data are available as Excel spreadsheets from the Scottish Government Local Government Finance Statistics website at <http://www.scotland.gov.uk/stats/lgfstats>

SUMMARY AND KEY FACTS

Total Expenditure and Income

Scottish Local Authority total gross expenditure for 2006-07 was £18.9 billion. This is a 2.6% increase on the figure for 2005-06, and can be split into gross revenue expenditure of £16.9 billion and gross capital expenditure of £2.0 billion (Table 1, p14).

Scottish Local Authority gross income in 2006-07 was £20.2 billion. This is an 6.7% increase on the figure for 2005-06, and can be split into £19.1 billion of gross revenue income and £1.0 billion of gross capital income (Table 1).

General Fund Service Expenditure

General fund gross service expenditure for 2006-07 was £12.9 billion, a 0.9% increase over the previous year's figure (Table 2A, p15). Since 1996-97 gross revenue spending by Local Authorities in Scotland has increased by 78.0%, an average of 6.0% per year. Net current expenditure, which is defined as gross revenue expenditure less income from sales, fees, charges and other local sources, was £10.6 billion, a 0.9% increase from 2005-06 (Table 3, p17).

The main components of net current expenditure in 2006-07 were £4.3 billion of spending on education, £2.2 billion on social work and £1.3 billion on police, fire and emergency planning. These figures represent increases of 3.4%, 7.7% and 3.9% respectively on 2005-06.

The long-term trend in net current expenditure by service shows that the greatest increases have been in the education and social work service areas, which in 2006-07 jointly accounted for 61% of net current expenditure (Table S1). Almost half of the £4.1 billion increase in spending since 1996-97 has been allocated to the education service (£1,837 million), with approximately a quarter going to social work services (£1,143 million).

TABLE S1 Net Current Expenditure by Service, General Fund¹, 1996-97 to 2006-07

£ Millions

	Net expenditure financed from grants, non-domestic rates, council tax and balances										
	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Education	2,415	2,393	2,499	2,661	2,788	3,001	3,343	3,659	3,917	4,112	4,252
Social Work	1,069	1,087	1,135	1,200	1,261	1,352	1,611	1,766	1,915	2,054	2,212
Police, Fire and Emergency Planning	796	860	882	916	950	1,008	1,035	1,133	1,175	1,296	1,347
Roads and transport ²	492	376	378	383	391	373	456	487	499	535	432
Environmental services	280	287	288	312	329	369	397	425	450	476	502
Culture and related services	430	416	417	435	446	457	488	529	554	575	592
Planning and Economic Development	79	78	100	122	115	126	137	148	146	159	160
Central Services	338	338	309	296	228	302	351	338	379	551	392
Loan Charges	657	652	710	702	709	739	739	773	773	792	782
Total	6,555	6,486	6,719	7,028	7,217	7,726	8,557	9,259	9,808	10,551	10,670

¹ Excluding general fund contributions to housing, trading services and interest on revenue balances.

² Including general fund contributions to transport (LA and non LA).

Housing Revenue Expenditure

Total gross expenditure on housing for 2006-07, including both general fund and Housing Revenue Account (HRA) spending, was £3.0 billion. After accounting for income received from sales, rents, fees and charges, benefits paid by Central Government and other income, net current expenditure to be financed from non-domestic rates, council taxes and balances was £58.4 million (Table 5A, p24).

Capital Expenditure and Outstanding Debt

The total gross capital expenditure for 2006-07 was £1,952 million, an increase of 24.2% from 2005-06. Gross capital income was £1,047 million, an increase of 66.7% from the 2005-06 figure (Table 2B, p16). These large increases are an expected by-product of the 2004-05 transition into the Prudential Regime which allows greater freedom for local authorities to undertake self-financed borrowing.

Gross capital expenditure has continued to increase steadily in 2006-07. Gross capital expenditure fell from 1996-97 to 1997-98 and then remained relatively constant until the large increases in the past four years. Housing, mostly through the Housing Revenue Account (HRA), accounted for 23% of the gross expenditure. Roads and Transport and Education accounted for 22% and 21% of the gross expenditure respectively.

TABLE S2 Gross Capital Expenditure¹ by Service, 1996-97 to 2006-07

£ Millions

	Gross capital expenditure ³										
	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Education	102	113	125	137	128	143	157	172	199	310	403
Social work	21	20	23	22	22	31	30	32	33	38	50
Police, fire and emergency planning	41	38	38	37	36	40	53	65	65	51	60
Roads and transport	116	108	114	109	117	148	147	200	258	308	419
Environmental services	11	25	26	24	29	32	31	37	60	71	66
Culture and related services	50	42	56	65	54	51	72	87	103	110	128
Planning and Economic Development	51	70	51	52	48	33	40	36	62	76	66
Other ²	151	129	115	116	115	151	157	161	242	224	305
Housing	346	270	268	255	255	300	284	246	241	383	455
Total	889	814	816	816	803	930	972	1,037	1,264	1,572	1,952

1 Excluding capital expenditure which is financed from revenue.

2 Including administrative buildings and equipment, housing loans and grants, other services and trading services.

3 Figures are on a cash basis for 1996-97 to 2003-04. Subsequent figures are on an accruals basis

Local authority capital debt outstanding was £9.4 billion at 31 March 2007 (Table 10, p31). This is a 3.2% increase on the figure for 31 March 2006. Total debt per head at the Scotland level in 2006-07 was £1,842.

Council Tax

Total Council Tax income for 2006-07, including Council Tax Benefit payments from the Department for Work and Pensions, was £2.171 billion (Table S3). This is a 4.6% increase on the income received in 2005-06. Average Band D Council Tax in Scotland for 2006-07 was £1,129, a 3.2% increase from the previous year, and the estimated number of band D equivalent houses (inclusive of all discounts and exemptions) in September 2007 was 2.0 million, a 1.2% increase from September 2006. The number of chargeable dwellings (all dwellings excluding exemptions) has increased from September 2006 by 0.9% to 2.3 million in September 2007 (Table 12, p34).

The increase in Council Tax income is greater than the combined effect of increases in both the tax level and the tax base, and can be attributed to both an improved in-year collection rate for Council Tax in 2006-07 and the successful recovery of debt from previous years' bills. The provisional in-year Council Tax collection rate for 2006-07 was 93.8% compared with 93.3% in 2005-06.

Figures for Council Tax levels and the taxable base for 2007-08 are included in Table S3. The Scotland average Band D Council Tax has risen by 62.4% in cash terms from 1996-97 to 2007-08, an average of 5.0% per year. After adjusting for inflation, this rise is 23.2% in real terms, or 2.1% per year. The council tax base, expressed in terms of the number of Band D equivalents has been increasing consistently from 1996-97 to 2007-08, at an average rate of approximately 1.0% per year.

TABLE S3 Council Tax Summary Statistics, 1996-97 to 2007-08

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Council Tax income ^{1,2} (including council tax benefit) (£ million)	1,194	1,331	1,421	1,469	1,553	1,649	1,753	1,840	1,960	2,074	2,171	..
Scotland Average Band D Council Tax (£)	708	783	827	849	886	929	971	1,009	1,053	1,094	1,129	1,149
Number of Band D equivalent properties (thousands)	1,794	1,807	1,819	1,837	1,851	1,868	1,884	1,901	1,922	1,943	1,965	1,988
In-year Council Tax Collection Rate ^{2,3} (%)	86.7	87.3	87.2	88.3	89.2	90.6	91.4	91.7	92.7	93.3	93.8	..

¹ Excludes water and sewerage charges.

² Figures for 2007-08 are not yet available.

³ Source: Accounts Commission and Council Tax Receipts Return (CTRR) statistical returns to the Scottish Government

Non-Domestic Rates

Non-domestic rate (NDR) income is collected by Local Authorities and pooled at the Scotland level for redistribution on the basis of population.

NDR income, net of all reliefs and rebates, for 2006-07 was £1.933 billion (Table S4), a decrease of 0.01% from the previous year. The mid-year estimate of income for 2007-08 is £1.919 billion, which is a 0.7% decrease compared to the 2006-07 figure.

Scottish Assessors undertook a revaluation of all non-domestic property in Scotland effective from 1 April 2005. The 2005 Revaluation resulted in the production of a new Valuation Roll which contains revised rateable values for all non-domestic properties in Scotland. As a result of the revaluation, the total rateable value of subjects in Scotland increased and since the rates bill is based on rateable value multiplied by the poundage figure, the poundage needed to decrease accordingly. The 2005-06 poundage therefore decreased by 5.5% from the 2004-05 figure, to 46.1p. Ministers subsequently committed to equalise the Scotland poundage rate with that of England over two years. The Scotland poundage rate for 2006-07 was therefore calculated¹ to be 44.9p, a 2.6% decrease from 2005-06. For 2007-08, full equalisation of the Scottish

¹ Detail of the calculation is available at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/ndrpoundtechnote06-07>

poundage rate with that of England was achieved, with the Scottish rate set at 44.1p, a decrease of 1.8% from 2006-07².

In terms of the taxable base, the net growth in total non-domestic rateable value (RV) for Scotland showed a sharp increase in 2005-06 due to the revaluation, rising to £5.063 billion, an increase of 13.9% on the previous year's figure. At the beginning of 2006-07, the total RV was £5.186 billion, an increase of 2.4% on the previous year's figure. The total RV has continued to increase, reaching £5.239 billion at the beginning of 2007-08, an increase of 1.0% from the previous year.

TABLE S4 Non-Domestic Rates Summary Statistics, 1996-97 to 2007-08

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Non domestic rate income ^{1,2} (£ million)	1,332	1,327	1,436	1,497	1,578	1,670	1,705	1,706	1,813	1,933	1,933	1,919 ³
Non domestic rate poundage (p)	44.9	45.8	47.4	48.9	45.8	47.0	47.8	47.8	48.8	46.1	44.9	44.1
Non domestic rateable values ⁴ (£ million)	3,775	3,805	3,752	3,745	4,337	4,473	4,518	4,457	4,444	5,063	5,186	5,239

1 Excludes water rate.

2 Amount of non domestic rate income collected by councils.

3 Mid Year estimate of income for 2007-08.

4 Total rateable value at the beginning of the financial year.

Changes in the total RV are the net result of two components. Firstly, growth in the total RV comes about from new construction or expansion of existing properties. Conversely, successful appeals against revaluation result in a reduction in rateable values and downward movement in the total. This second component is much more variable than the first, as the settlement of appeals is linked to the quinquennial revaluation cycle. The small decreases in total RV evident in the figures for 2003-04 and 2004-05 can be attributed to the fact that the majority of revaluation appeals are settled in the latter years of the cycle. As noted previously, the high increase in 2005-06 is as a direct result of the 2005 revaluation. The increases in total RV seen for 2006-07 and 2007-08 are a result of new construction and expansion having a greater effect than that of revaluation appeals settled within the prior financial year.

Over one quarter (25%) of subjects are shops or other retail premises, a further fifth (21%) are industrial properties and around one sixth (16%) are offices. Together these three categories alone account for 63% of subjects and 62% of the total RV (Table 14, p36).

² Detail of the calculation is available at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/ndrpoundtechnote07-08>

SECTION 1: INCOME AND EXPENDITURE

The tables in this section summarise local authority spending and income. These are broken down to show both capital and revenue accounts and also the split between the different service accounts operated by local authorities. Tables 1 to 3 are summary tables. The tables then split into General Fund, Housing, Trading Services, Superannuation, Special and Common Goods Funds with, where relevant, separate revenue and capital tables given.

Service Accounts

The **General Fund** is the account within which most transactions of a local authority take place; it is therefore, by far, the largest account.

The **Housing Revenue Account (HRA)** records expenditure and income associated with dwellings provided under the Housing (Scotland) Act 1987. Housing is the only service where a separate 'ring-fenced' account is required by law. Expenditure and income on other housing services, such as the provision of renovation grants to private homeowners, is charged to the general fund.

Trading Services are local authority services which are, or are intended to be, self-financing through fees and charges levied on the users of the service. Because of the differences between the funding for trading services and other activities, their accounts are maintained separately.

Superannuation, Reserves and Common Good Funds are maintained outside of the general fund.

Capital and revenue accounting

Local authority accounts have two distinct constituent parts, the **Revenue Account** and the **Capital Account**.

Revenue Expenditure covers the cost of maintaining local services and includes costs such as employees' salaries and service operating costs. **Employee Costs** includes salaries, wages, national insurance, superannuation contributions, cash allowances paid to employees (excluding car allowances), redundancy and severance payments, and other employee costs. **Operating Costs** includes property costs, supplies and services, transport (including car allowances) and plant costs, payment to agencies and other bodies and direct administration expenses (including training).

Revenue Income comes from a variety of sources including Government Grants, local taxes, sales, fees and charges on local authority services.

Capital Expenditure relates to the provision and improvement of tangible fixed assets (such as schools, new houses and machinery) which continue to be of value long after their acquisition.

Capital Income is made up mostly from the sale of these assets.

Accruals accounting

The capital and revenue parts of local authority accounts are now both collected on an **Accruals Basis** where transactions are reflected in the accounts of the period *in which they take place*. Prior to 2004-05, capital account figures were recorded on a *cash* basis, where transactions are recorded in the period in which payment is made or received.

Net and gross amounts

Net Expenditure is gross expenditure minus income. Both gross and net figures are presented in the publication. It is, however, usual to present **Revenue** expenditure *net*. For **Capital** expenditure, the figures are usually presented *gross*. This is because capital receipts are pooled and the expenditure which they can fund can be carried forward from one year to the next. It is therefore not possible to identify which particular item of capital expenditure has been funded from which receipt.

Capital Expenditure funded from Current Revenue (CFCR)

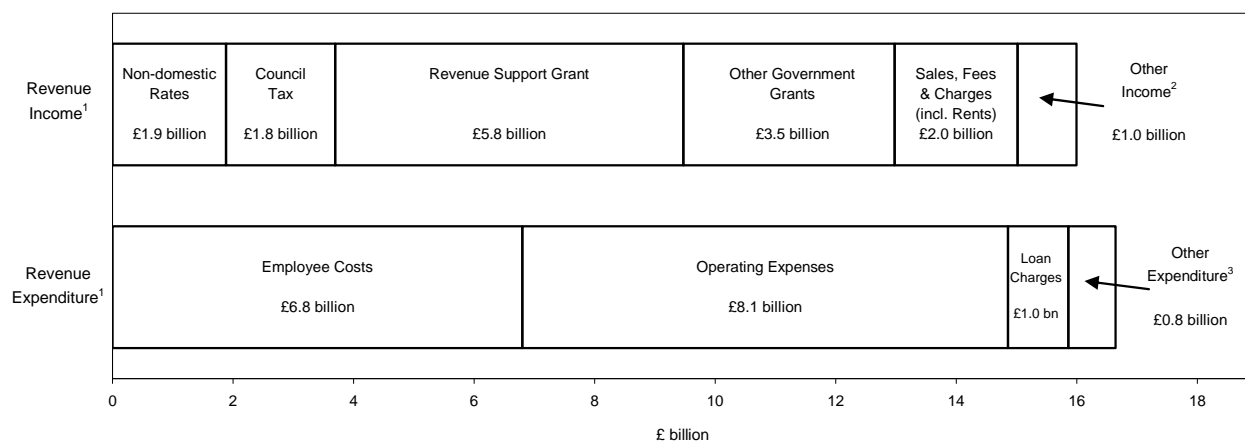
This is expenditure from local authority revenue budgets, which has been used to buy capital items. This is identified as a separate category of expenditure in the revenue tables. In order to avoid double counting, the capital tables in the publication **exclude** CFCR.

TABLE 2A Summary of revenue expenditure and income 2006-07¹

£ Thousands

	General fund ² services	Housing	Trading services	Special ³ funds
Expenditure				
Employee costs	6,553,556	218,360	32,041	522
Operating expenses ⁴	5,572,713	2,434,876	47,886	674,707
Loan charges	782,002	214,395	4,370	102
Revenue contributions to capital	87,178	66,214	13,677	508
General fund contributions to housing and trading services ⁵	9,065	.	12,874	.
Support service costs	534,489	78,503	2,506	485
Other	.	.	-	265,777
Adjustment for inter account and inter authority transfers ⁶	-613,945	-57,361	-6,648	-2,013
Total expenditure	12,925,058	2,954,987	106,706	940,088
Income				
Non-domestic rates ⁷	1,883,769	.	.	.
Council tax	1,811,577	.	.	.
Government grant:				
Revenue Support Grant (RSG) ⁸	5,777,204	.	.	.
Council Tax rebate grants ⁹	359,159	.	.	.
Other grants and subsidies	1,524,829 ¹⁰	1,622,049	619	.
Sales, fees and charges	921,772	1,035,018	82,427	7,892
Contributions from general fund	.	607	19,423	.
Other income	734,297	223,581	3,815	3,096,392
Increase in revenue balances	.	15,322	.	.
Total income	13,012,607	2,896,577	106,284	3,104,284
Changes in revenue balances (income minus expenditure)	87,549	-58,410	-422	2,164,196

- 1 Revenue expenditure is recorded on an accruals basis.
- 2 Includes general fund contributions to housing and other services.
- 3 Including superannuation and common good funds.
- 4 Including transfer payments.
- 5 Excluding contributions to transport undertakings which are included as operating expenses on the Roads and Transport Account (see table 4A).
- 6 All inter account and inter authority transactions are deducted from expenditure.
- 7 This is the Distributable Amount as per the Local Government Finance (Scotland) Order 2006.
- 8 Re-determined as per Local Government Finance (Scotland) Order 2007.
- 9 Council tax rebates paid by DWP.
- 10 As listed in Appendix A of the Report to the Local Government Finance (Scotland) Order 2006 and as returned by local authorities. Specific grants total £888.2 million; other grants £636.7 million.



1. Excluding special funds and inter-account transfers.
2. Other income includes increases in revenue balances.
3. Other expenditure includes support service costs and revenue contributions to capital.

TABLE 2B Summary of capital expenditure and income 2006-07^{1,2}

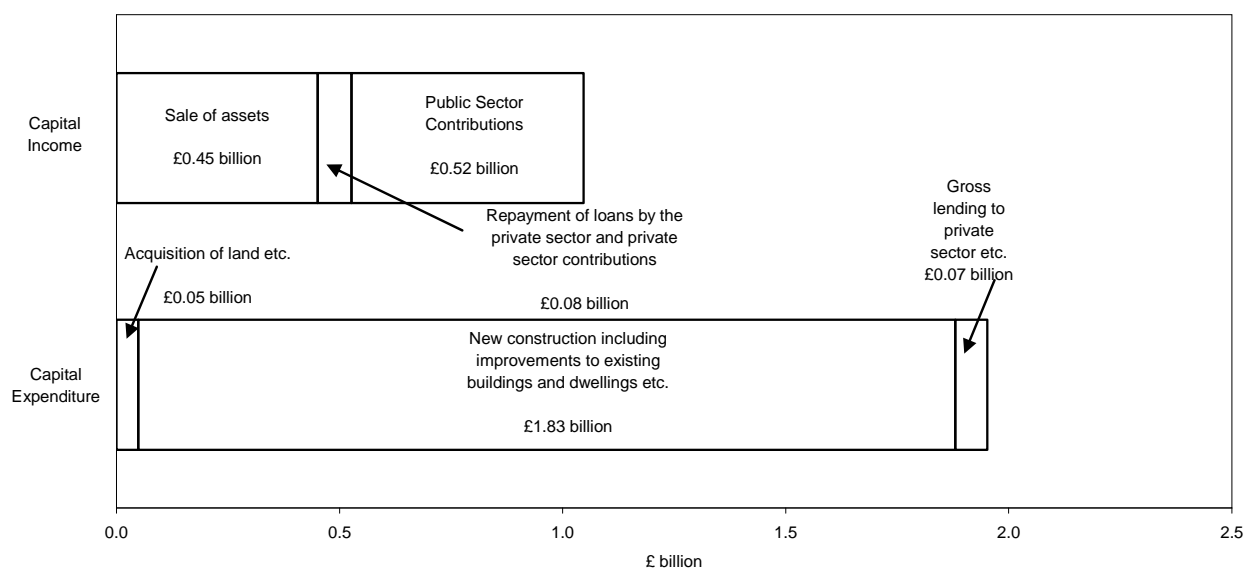
£ Thousands

	General fund ³ services	Housing	Trading services	Total
Expenditure				
Acquisition of land, leases, existing buildings or works	32,568	16,738	63	49,369
New construction including improvements to existing buildings and dwellings and the purchase of vehicles, plant machinery and equipment	1,402,241	394,014	34,728	1,830,983
Capital grants to private sector	25,400	44,054	-	69,454
Capital grants to public corporations and trading funds	-	-	-	-
Gross lending to private sector	2,411	32	-	2,443
Total expenditure	1,462,620	454,838	34,791	1,952,249
Income				
Sales of assets	225,755	225,538	60	451,353
Repayment of loans by the private sector	1,735	362	-	2,097
Private sector contributions	61,234	11,509	406	73,149
Public Sector Contributions	435,367	64,001	21,108	520,476
Total income	724,091	301,410	21,574	1,047,075
Net expenditure to be financed from grants, loans and balances	738,529	153,428	13,217	905,174

1 Capital is recorded on an accruals basis.

2 This table excludes capital expenditure which is financed from revenue.

3 Includes non-HRA housing expenditure and general fund contributions to housing and other services.



General fund services

TABLE 3 Revenue account summary 2006-07

£ Thousands

	Total ¹ expenditure	Income	Net expenditure financed from grants, non domestic rates, council taxes and balances		Specific ² government grants
			£000	%	
Education	4,596,832	344,394	4,252,438	40.00	269,072
Cultural and related services	708,023	116,414	591,609	5.56	.
Social work	2,994,486	782,926	2,211,560	20.80	25,069
Police, fire and emergency planning	1,469,644	122,842	1,346,802	12.67	594,030
Roads and transport ³	625,341	193,491	431,850	4.06	.
Environmental services	670,308	168,122	502,186	4.72	.
Planning and economic development	366,803	206,766	160,037	1.51	.
Central services	702,554	310,551	392,003	3.69	.
General fund contributions to housing	607	.	607	0.01	.
General fund contributions to trading services	8,458	.	8,458	0.08	.
Interest on revenue balances	.	47,221	-47,221	-0.44	.
Loan Charges	782,002	.	782,002	7.35	.
All services	12,925,058	2,292,727	10,632,331	100.00	888,171

1 All inter account and inter authority transfers are deducted from expenditure.

2 As listed in Appendix A of the Report to the Local Government Finance (Scotland) Order 2006 and as returned by local authorities.

3 Including general fund contributions to transport (LA and non LA).

General fund services

TABLE 4A Detailed analysis of revenue account 2006-07

	Expenditure						Adjustment ¹ for inter account and inter authority transfers	Total expenditure
	Employee costs	Operating costs	Transfer payments	Revenue contributions to capital	Support service costs			
Education²	3,155,282	1,375,709	38,280	13,453	118,986	-104,878	4,596,832	
Pre-primary education	190,053	100,182	3,433	645	6,659	-3,112	297,860	
Primary education	1,196,471	465,007	4,222	4,871	42,782	-30,127	1,683,226	
Secondary education	1,332,618	525,106	21,232	6,992	47,269	-21,235	1,911,982	
Special education	293,028	191,335	321	392	9,478	-30,592	463,962	
Community Learning	98,333	61,683	5,447	379	6,836	-3,513	169,165	
Other non-school funding	44,779	32,396	3,625	174	5,962	-16,299	70,637	
Cultural and related services	282,790	395,968	38,265	7,373	38,836	-55,209	708,023	
Museums and galleries	24,515	19,266	2,860	337	2,612	-2,065	47,525	
Other cultural and heritage services	22,762	36,695	15,642	801	3,363	-4,010	75,253	
Library service	67,771	42,147	42	188	8,100	-797	117,451	
Tourism	3,084	14,016	4,975	51	962	-34	23,054	
Countryside recreation and management	16,246	11,310	983	939	1,562	-864	30,176	
Sport facilities (incl swimming pools and golf courses)	61,319	113,945	9,415	191	9,871	-5,267	189,474	
Community parks and open spaces	64,037	128,024	319	2,587	8,604	-38,003	165,568	
Other recreation and sport	23,056	30,565	4,029	2,279	3,762	-4,169	59,522	
Social work⁴	1,160,264	1,533,773	297,672	7,694	95,846	-100,763	2,994,486	
Service Strategy	19,947	6,311	-6	957	2,068	-2,348	26,929	
Children's Panel	127	2,034	-	-	521	-13	2,669	
Children and families	286,122	292,232	53,829	2,565	22,796	-18,769	638,775	
Older persons	519,864	687,642	139,812	2,383	40,236	-37,525	1,352,412	
Adults with physical or sensory disabilities	65,780	100,260	32,033	275	6,469	-12,494	192,323	
Adults with learning disabilities	149,480	314,223	45,185	1,311	16,057	-23,251	503,005	
Adults with mental health needs	37,394	73,789	19,016	138	3,745	-3,621	130,461	
Adults with addictions/substance misuse	17,238	18,302	6,677	27	1,180	-1,076	42,348	
HIV/AIDS	798	1,308	67	-	67	-17	2,223	
Service to asylum seekers and refugees	1,604	285	296	4	48	-6	2,231	
Criminal justice social work services	61,910	37,387	763	34	2,659	-1,643	101,110	
Police, fire and emergency planning	1,028,087	166,886	267,514	7,170	9,467	-9,480	1,469,644	
Crime management	419,818	68,032	-	1,712	1,695	-5,017	486,240	
Traffic management	69,600	11,620	-	298	338	-722	81,134	
Public order	34,604	5,573	-	150	119	-123	40,323	
Community safety	213,719	34,997	-	624	875	-1,735	248,480	
Call management	89,109	12,357	-	300	287	-1,209	100,844	
Police pensions	.	.	206,476	.	.	-	206,476	
Common police services	.	.	9,157	.	.	-	9,157	
Fire fighting and rescue	193,665	33,338	106	2,889	6,048	-564	235,482	
Community fire safety	6,582	933	173	1,197	84	-109	8,860	
Fire fighters' pensions	.	.	51,602	.	.	-	51,602	
Fire service emergency planning and civil protection	990	36	-	-	21	-1	1,046	
Roads and transport	140,574	506,312	2,745	24,877	53,179	-102,346	625,341	
Road construction	3,057	6,824	-	2,182	513	-2,358	10,218	
Winter maintenance	2,923	41,435	-	-	949	-122	45,185	
Structural, environmental & safety maintenance & repairs	44,614	207,998	4	3,038	11,682	-25,914	241,422	
Road lighting	10,091	58,855	-	-	1,835	-6,457	64,324	
School crossing patrols	11,723	3,856	-	-	332	-9	15,902	
Other network and traffic management	24,110	25,136	2	129	4,818	-2,357	51,838	
Parking	12,397	21,708	-	2,128	1,462	-1,260	36,435	
Non-LA public transport: Concessionary fares	1,307	11,854	1,805	25	703	-4,954	10,740	
Non-LA public transport: Support to operators and voluntary groups	.	.	.	-	.	-352	-352	
Non-LA public transport: Co-ordination	30,352	42,795	934	17,375	30,885	-58,563	63,778	
General fund contributions to trading services	.	85,851	.	.	.	.	85,851
Carried forward	5,766,997	3,978,648	644,476	60,567	316,314	-372,676	10,394,326	

1 All inter account and inter authority transfers are deducted from expenditure.

2 The contract costs associated with school cleaning/janitorial services and school meals services have been included under operating expenses. These services are contracted out under the Compulsory Competitive Tendering Regulations.

3 As listed in Appendix B of the Report to the Local Government Finance (Scotland) Order 2006 and as returned by local authorities.

General fund services

£ Thousands

Specific Income							
Sales, Fees and charges	Other central Government Grants (excl RSG)	Other income	Total income	Net expenditure to be financed from grants, non-domestic rates, council taxes and balances	Specific ³ govern- ment grants		
84,863	170,606	88,925	344,394	4,252,438	269,072	Education²	
7,909	8,131	3,145	19,185	278,675	9,139	Pre-primary education	
29,909	56,827	17,570	104,306	1,578,920	95,975	Primary education	
28,150	77,920	25,240	131,310	1,780,672	102,314	Secondary education	
4,980	8,759	10,330	24,069	439,893	40,289	Special education	
8,912	8,380	21,453	38,745	130,420	8,880	Community Learning	
5,003	10,589	11,187	26,779	43,858	12,475	Other non-school funding	
76,337	10,588	29,489	116,414	591,609	.	Cultural and related services	
4,166	526	1,381	6,073	41,452	.	Museums and galleries	
9,742	2,270	7,862	19,874	55,379	.	Other cultural and heritage services	
5,446	868	1,089	7,403	110,048	.	Library service	
1,982	982	951	3,915	19,139	.	Tourism	
2,496	633	1,987	5,116	25,060	.	Countryside recreation and management	
33,504	3,304	7,389	44,197	145,277	.	Sport facilities (incl swimming pools and golf courses)	
10,364	139	4,038	14,541	151,027	.	Community parks and open spaces	
8,637	1,866	4,792	15,295	44,227	.	Other recreation and sport	
232,588	197,482	352,856	782,926	2,211,560	25,069	Social work⁴	
755	489	1,430	2,674	24,255	546	Service Strategy	
-2	76	17	91	2,578	6	Children's Panel	
6,136	54,834	16,304	77,274	561,501	1,906	Children and families	
165,634	24,005	136,757	326,396	1,026,016	3,997	Older persons	
14,325	2,472	11,661	28,458	163,865	2,853	Adults with physical or sensory disabilities	
34,651	19,968	125,278	179,897	323,108	2,876	Adults with learning disabilities	
7,421	5,772	44,624	57,817	72,644	12,737	Adults with mental health needs	
1,945	3,652	10,971	16,568	25,780	48	Adults with addictions/substance misuse	
118	-	355	473	1,750	4	HIV/AIDS	
-	467	687	1,154	1,077	-	Service to asylum seekers and refugees	
1,605	85,747	4,772	92,124	8,986	96	Criminal justice social work services	
49,878	7,563	65,401	122,842	1,346,802	594,030	Police, fire and emergency planning	
15,791	3,548	13,592	32,931	453,309	305,094	Crime management	
2,871	314	2,588	5,773	75,361	51,859	Traffic management	
2,365	1,916	824	5,105	35,218	25,856	Public order	
8,682	1,357	12,355	22,394	226,086	154,164	Community safety	
2,756	330	1,257	4,343	96,501	54,604	Call management	
6,252	-	28,927	35,179	171,297	2,453	Police pensions	
-	-	-	-	9,157	-	Common police services	
4,017	98	1,144	5,259	230,223	-	Fire fighting and rescue	
127	-	186	313	8,547	-	Community fire safety	
7,014	-	4,526	11,540	40,062	-	Fire fighters' pensions	
3	-	2	5	1,041	-	Fire service emergency planning and civil protection	
133,008	49,295	11,188	193,491	431,850	.	Roads and transport	
4,591	24	112	4,727	5,491	.	Road construction	
747	-	42	789	44,396	.	Winter maintenance	
25,673	7,639	633	33,945	207,477	.	Structural, environmental & safety maintenance & repairs	
3,249	18	33	3,300	61,024	.	Road lighting	
31	-	-	31	15,871	.	School crossing patrols	
8,826	2,766	1,348	12,940	38,898	.	Other network and traffic management	
58,481	2	1,978	60,461	-24,026	.	Parking	
570	-202	32	400	10,340	.	Non-LA public transport: Concessionary fares	
4,141	9,920	901	14,962	-15,314	.	Non-LA public transport: Support to operators and voluntary groups	
26,699	29,128	6,109	61,936	1,842	.	Non-LA public transport: Co-ordination	
.	.	.	.	85,851	.	General fund contributions to trading services	
576,674	435,534	547,859	1,560,067	8,834,259	888,171	Carried forward	

4 The 'Other income' figures for Social Work include £329,091,000 of income from Health Authorities.

5 Includes leasing payments

General fund services

TABLE 4A Detailed analysis of revenue account 2006-07 (Continued)

	Expenditure						Total expenditure
	Employee costs	Operating costs	Transfer payments	Revenue contributions to capital	Support service costs	Adjustment ¹ for inter account and inter authority transfers	
Brought forward	5,766,997	3,978,648	644,476	60,567	316,314	-372,676	10,394,326
Environmental services	251,991	410,365	5,110	4,766	34,997	-36,921	670,308
Cemetery, cremation and mortuary services	13,413	21,215	12	2,136	2,318	-312	38,782
Coast protection	58	852	8	34	48	-6	994
Flood defence and land drainage	641	4,861	-	66	129	-9	5,688
Environmental Health	61,025	34,736	2,486	57	8,543	-5,211	101,636
Trading Standards	18,403	9,780	989	19	2,803	-1,913	30,081
Waste Collection	73,360	117,855	56	242	9,962	-10,097	191,378
Waste Disposal	28,464	164,330	1,559	2,108	5,787	-8,179	194,069
Other waste management	56,627	56,736	-	104	5,407	-11,194	107,680
Planning and economic development	150,698	159,205	23,321	11,114	39,180	-16,715	366,803
Planning: Building control	27,271	16,770	28	10	6,489	-1,696	48,872
Planning: Development control	29,166	8,994	30	28	8,977	-912	46,283
Planning: Policy	24,815	16,734	580	6,435	5,994	-2,778	51,780
Planning: Environmental initiatives	9,620	10,243	1,046	226	2,020	-1,170	21,985
Economic development	59,826	106,464	21,637	4,415	15,700	-10,159	197,883
Central services	383,870	300,552	51,036	10,731	143,998	-187,633	702,554
Council tax collection	19,886	21,266	87	17	23,041	-2,616	61,681
Council tax benefit administration	18,498	6,341	5,307	710	8,426	-3,584	35,698
Non-domestic rates collection	3,150	2,452	183	12	4,516	-183	10,130
Housing benefit administration	22,829	7,232	8	27	10,914	-945	40,065
Registration of births, deaths and marriages	8,936	2,311	-	56	4,456	-262	15,497
Emergency Planning (non Police or Fire)	2,504	1,662	-	2	801	-158	4,811
District Courts	4,787	4,983	1,288	1	4,163	-33	15,189
Licensing	5,516	5,415	-	4	4,008	-441	14,502
Conducting Elections	226	601	-	-	1,380	-19	2,188
Registration of electors	5,270	2,169	-	116	668	-51	8,172
Council tax valuation	9,246	2,112	-	-	784	-82	12,060
Non-domestic lands valuation	12,731	3,274	-	19	1,454	-109	17,369
Local land charges	15	8	-	-	-	-	23
Non-road lighting	1,277	10,997	-	9	76	-598	11,761
General grants, bequests and donations	207	8,128	3,654	-	1,144	-138	12,995
Corporate and democratic core costs	21,021	40,706	65	296	99,865	-3,212	158,741
Non-distributed costs	83,286	8,103	102	1,888	-9,719	-13,706	69,954
Other	164,485	172,792	40,342	7,574	-11,979	-161,496	211,718
General fund contributions to housing	.	607	.	.	.	.	607
General fund contribution to trading services	.	8,458	.	.	.	.	8,458
Interest on revenue balances	.	.	.	.	.	.	.
Loan Charges⁵	.	.	.	.	.	.	782,002
All services	6,553,556	4,857,835	723,943	87,178	534,489	-613,945	12,925,058

1 All inter account and inter authority transfers are deducted from expenditure.

2 The contract costs associated with school cleaning/janitorial services and school meals services have been included under operating expenses. These services are contracted out under the Compulsory Competitive Tendering Regulations.

3 As listed in Appendix B of the Report to the Local Government Finance (Scotland) Order 2006 and as returned by local authorities.

General fund services

£ Thousands

Specific Income				Net expenditure to be financed from grants, non-domestic rates, council taxes and balances	Specific ³ government grants	
Sales, Fees and charges	Other central Government Grants (excl RSG)	Other income	Total income			
576,674	435,534	547,859	1,560,067	8,834,259	888,171	Brought forward
98,951	55,173	13,998	168,122	502,186	.	Environmental services
22,351	14	105	22,470	16,312	.	Cemetery, cremation and mortuary services
13	-	-	13	981	.	Coast protection
54	-	33	87	5,601	.	Flood defence and land drainage
12,968	9,996	1,733	24,697	76,939	.	Environmental Health
1,435	567	887	2,889	27,192	.	Trading Standards
33,307	27,643	4,341	65,291	126,087	.	Waste Collection
25,628	14,143	6,064	45,835	148,234	.	Waste Disposal
3,195	2,810	835	6,840	100,840	.	Other waste management
144,215	33,750	28,801	206,766	160,037	.	Planning and economic development
50,529	80	480	51,089	-2,217	.	Planning: Building control
29,816	253	729	30,798	15,485	.	Planning: Development control
2,371	4,767	2,329	9,467	42,313	.	Planning: Policy
5,703	2,741	3,655	12,099	9,886	.	Planning: Environmental initiatives
55,796	25,909	21,608	103,313	94,570	.	Economic development
101,932	112,201	96,418	310,551	392,003	.	Central services
15,772	1,526	3,842	21,140	40,541	.	Council tax collection
175	25,833	3,659	29,667	6,031	.	Council tax benefit administration
1,824	125	1,595	3,544	6,586	.	Non-domestic rates collection
635	24,804	4,305	29,744	10,321	.	Housing benefit administration
7,315	-	528	7,843	7,654	.	Registration of births, deaths and marriages
115	338	106	559	4,252	.	Emergency Planning (non Police or Fire)
3,309	165	4,874	8,348	6,841	.	District Courts
11,236	451	807	12,494	2,008	.	Licensing
3	130	91	224	1,964	.	Conducting Elections
58	-	48	106	8,066	.	Registration of electors
45	-	125	170	11,890	.	Council tax valuation
175	-	136	311	17,058	.	Non-domestic lands valuation
82	-	1	83	-60	.	Local land charges
3,232	-	145	3,377	8,384	.	Non-road lighting
3	8	115	126	12,869	.	General grants, bequests and donations
1,490	551	2,852	4,893	153,848	.	Corporate and democratic core costs
897	39	1,715	2,651	67,303	.	Non-distributed costs
55,566	58,231	71,474	185,271	26,447	.	Other ⁵
.	.	.	.	607	.	General fund contributions to housing
.	.	.	.	8,458	.	General fund contribution to trading services
.	.	47,221	47,221	-47,221	.	Interest on revenue balances
.	.	.	.	782,002	.	Loan Charges⁶
921,772	636,658	734,297	2,292,727	10,632,331	888,171	All services

4 The 'Other income' figures for Social Work include £329,091,000 of income from Health Authorities.

5 Includes leasing payments

General fund services

TABLE 4B Detailed analysis of capital account 2006-07 ¹

	Expenditure ²				
	Acquisition of land, leases, existing buildings or works	New construction (including improvements to existing buildings and dwellings) and the purchase of vehicles, plant, machinery and equipment	Capital grants to private sector	Gross lending to the private sector	Total expenditure
Education	6,365	396,500	.	.	402,865
Schools	6,004	386,097	.	.	392,101
Community Education	361	10,403	.	.	10,764
Libraries, museums and galleries	795	23,415	.	.	24,210
Libraries	795	5,331	.	.	6,126
Museums and art galleries	-	18,084	.	.	18,084
Social work	866	49,461	-	-	50,327
Children	62	7,112	.	.	7,174
Older People	312	30,268	.	.	30,580
Adults ³	492	12,081	.	.	12,573
Sheltered employment	-	-	-	-	-
Law, order and protective services	1,972	58,315	.	-	60,287
Police	1,116	33,915	.	.	35,031
Fire	856	24,400	.	-	25,256
Civil Defence	-	-	.	.	-
Roads and Transport	10,674	408,313	-	-	418,987
Roads	2,672	273,580	.	.	276,252
Transport	8,002	134,733	-	-	142,735
Environmental services	358	65,516	.	.	65,874
Cleansing	135	36,536	.	.	36,671
Flood prevention	193	20,371	.	.	20,564
Coast protection	-	5,161	.	.	5,161
Crematoria & Burial grounds	30	3,448	.	.	3,478
Planning and economic development	8,556	57,274	45	188	66,063
Factory building and industrial estates	-	20,377	.	.	20,377
Gross lending to business and repayments	.	.	.	188	188
Historic buildings	-	1,261	45	.	1,306
Physical planning	8,556	35,636	.	.	44,192
Leisure and recreation	517	102,294	599	.	103,410
Countryside amenities	-	2,955	.	.	2,955
Tourism & caravan sites	-	2,180	.	.	2,180
Recreation, sports and parks	467	85,325	599	.	86,391
Theatres and entertainment	50	11,834	.	.	11,884
Administrative buildings and equipment	663	113,233	.	.	113,896
Housing loans and grants	-	1,352	24,016	2,209	27,577
Other services⁴	1,802	126,568	740	14	129,124
All services	32,568	1,402,241	25,400	2,411	1,462,620

1 This table excludes capital expenditure which is financed from revenue.

2 Capital is recorded on an accruals basis.

General fund services

£ Thousands

Income ²					Net expenditure to be financed from grants, loans and balances	
Proceeds of asset sales	Repayment of loans by the private sector	Private sector contributions	Public sector contributions	Total income		
12,348	.	11,223	91,114	114,685	288,180	Education
10,745	.	11,221	90,392	112,358	279,743	Schools
1,603	.	2	722	2,327	8,437	Community Education
96	.	7,602	5,673	13,371	10,839	Libraries, museums and galleries
96	.	-	511	607	5,519	Libraries
-	.	7,602	5,162	12,764	5,320	Museums and art galleries
1,964	-	6	4,487	6,457	43,870	Social work
385	-	-	438	823	6,351	Children
914	-	-	1,363	2,277	28,303	Older People
665	-	6	2,686	3,357	9,216	Adults ³
-	-	-	-	-	-	Sheltered employment
4,644	.	47	28,529	33,220	27,067	Law, order and protective services
4,306	.	47	6,014	10,367	24,664	Police
338	.	-	22,515	22,853	2,403	Fire
-	-	-	-	-	-	Civil Defence
5,407	-	31,771	159,540	196,718	222,269	Roads and Transport
5,134	.	31,253	41,871	78,258	197,994	Roads
273	-	518	117,669	118,460	24,275	Transport
565	.	401	14,375	15,341	50,533	Environmental services
387	.	1	7,146	7,534	29,137	Cleansing
67	.	400	7,225	7,692	12,872	Flood prevention
-	.	-	-	-	5,161	Coast protection
111	.	-	4	115	3,363	Crematoria & Burial grounds
18,661	182	3,233	21,503	43,579	22,484	Planning and economic development
15,938	.	503	2,401	18,842	1,535	Factory building and industrial estates
-	182	-	-	182	6	Gross lending to business and repayments
-	.	7	49	56	1,250	Historic buildings
2,723	.	2,723	19,053	24,499	19,693	Physical planning
3,164	-	4,537	20,644	28,345	75,065	Leisure and recreation
121	.	67	402	590	2,365	Countryside amenities
216	.	-	379	595	1,585	Tourism & caravan sites
2,528	-	3,921	18,165	24,614	61,777	Recreation, sports and parks
299	.	549	1,698	2,546	9,338	Theatres and entertainment
28,619	.	1,040	5,539	35,198	78,698	Administrative buildings and equipment
.	1,306	-	19,994	21,300	6,277	Housing loans and grants
150,287	247	1,374	63,969	215,877	-86,753	Other services⁴
225,755	1,735	61,234	435,367	724,091	738,529	All services

3 Includes adults with mental health needs, with learning disabilities with physical disabilities, and other adults.

4 Includes District courts and Other local services.

Housing

TABLE 5A Revenue accounts 2006-07

	Expenditure								
	Employee Costs	Operating expenses	Transfer payments	Loan charges	Revenue contributions to capital	Support service costs	Adjustment ¹		Total expenditure
							for inter account and inter authority transfers	Transfer in aid of General Fund	
Housing revenue account	126,961	488,862	816	214,395	64,116	57,482	-13,418	21,888	961,102
Private sector housing renewal	7,485	31,010	142,340	.	19	8,571	-10,035	.	179,390
Housing benefits: Rent allowances	.	.	687,801	.	.	.	-56	.	687,745
Housing benefits: Rent rebate	.	.	515,960	.	.	.	-286	.	515,674
Other non-HRA housing ²	83,914	413,988	132,211	.	2,079	12,450	-33,566	.	611,076
All housing	218,360	933,860	1,479,128	214,395	66,214	78,503	-57,361	21,888	2,954,987

1 All inter account and inter authority transfers are deducted from expenditure.

2 Other Non-HRA Housing includes : Homelessness, Welfare Services, Administration of Housing Advances and Supporting People.

TABLE 5B Capital accounts 2006-07¹

	Expenditure ²						Total expenditure
	Acquisition of land, leases, existing buildings or works	New construction (including improvements to existing buildings and dwellings) and the purchase of vehicles, plant machinery and equipment	Capital grants to private sector	Capital grants to public corporations and trading funds	Gross lending to private sector		
Housing revenue account	15,460	387,889	15	-	15	403,379	
Non-HRA Services ³	1,278	6,125	44,039	-	17	51,459	
All housing	16,738	394,014	44,054	-	32	454,838	

1 This table excludes capital expenditure which is financed from revenue.

2 Capital is recorded on an accruals basis.

3 Non-HRA services includes environmental improvements, enabling works, staffing /administration internal & external, clearance of BTS Housing and other non-HRA investment and receipts.

Housing

£ Thousands

Specific income							
Sales, rents fees and charges	Contributions from general fund	Other central government grants	Other income	Increase in revenue balances	Total income	Net expenditure to be financed from grants, non-domestic rates, council taxes and balances	
911,946	607	12,174	39,222	15,322	979,271	-18,169	Housing revenue account
1,893	.	41,308	125,047	.	168,248	11,142	Private sector housing renewal
.	.	667,609	5,638	.	673,247	14,498	Housing benefits: Rent allowances
.	.	525,764	3,277	.	529,041	-13,367	Housing benefits: Rent rebate
121,179	.	375,194	50,397	.	546,770	64,306	Other non-HRA housing ²
1,035,018	607	1,622,049	223,581	15,322	2,896,577	58,410	All housing

£ Thousands

Income ²							
Proceeds of asset sales	Repayment of loans by private sector	Private sector contributions	Public sector contributions	Total income	Net expenditure to be financed from grants, loans and balances		
225,276	171	9,927	20,048	255,422	147,957	Housing revenue account	
262	191	1,582	43,953	45,988	5,471	Non-HRA Services ³	
225,538	362	11,509	64,001	301,410	153,428	All housing	

Trading services

TABLE 6A Revenue accounts 2006-07

	Passenger Transport			
	Buses	Ferries	Other LA ¹ transport undertakings	Road bridges
Expenditure				
Employee costs	594	7,207	2,799	4,760
Operating expenses	420	11,007	5,135	3,097
Depreciation	12	2,126	846	3,655
Provision for repayment of external loans	-	-	250	383
Transfers to/from asset management revenue account	-12	-2,014	116	-3,137
Revenue contributions to capital	-	47	356	12,301
Contribution to general fund	7	-	-	-
Contribution to reserve funds	-	-	-	-
Support service costs	3	222	205	185
Other	-	-	-	-
Adjustment for inter account and inter authority transfers ²	-669	-	-	-4,064
Total expenditure	355	18,595	9,707	17,180
Income				
Government grants	73	545	-	-
Sales, rents, fees and charges	271	2,653	7,791	16,224
Contributions from general fund to meet deficiencies	11	15,338	163	-
Contributions from other accounts to meet deficiencies	-	30	1,430	-
Other income	-	46	323	767
Total income	355	18,612	9,707	16,991

1 Includes airports, harbours and piers (except fishing harbours).

2 All inter account and inter authority transfers are deducted from expenditure.

TABLE 6B Capital accounts 2006-07¹

	Shipping	Other LA ³ transport undertakings	Toll bridges
Expenditure²			
Acquisition of land, leases, existing buildings or works	-	63	-
New Construction: (including improvements to existing buildings and dwellings) and the purchase of vehicles, plant, machinery and equipment	547	6,590	22,865
Capital grants to private sector	-	-	-
Capital grants to public corporations and trading funds	-	-	-
Gross lending to private sector	-	-	-
Total expenditure	547	6,653	22,865
Income²			
Sale of assets	-	-	-
Repayments of loans by private sector	-	-	-
Private sector contributions	-	286	-
Public sector contributions	108	1,349	18,801
Total income	108	1,635	18,801
Net expenditure to be financed from grants, loans and balances	439	5,018	4,064

1 This table excludes capital expenditure which is financed from revenue.

2 Capital is recorded on an accruals basis

Trading services

£ Thousands

Fishery harbours and markets	Other trading services	Total	
2,386	14,295	32,041	Expenditure
14,314	13,913	47,886	Employee costs
1,190	1,948	9,777	Operating expenses
-	-104	529	Capital charges
-271	-618	-5,936	Provision for repayment of external loans
234	739	13,677	Transfers to/from asset management revenue account
-156	8,671	8,522	Revenue contributions to capital
-	4,352	4,352	Contribution to general fund
446	1,445	2,506	Contribution to reserve funds
-	-	-	Support service costs
-431	-1,484	-6,648	Other
17,712	43,157	106,706	Adjustment for inter account and inter authority transfers ²
			Total expenditure
1	-	619	Income
16,972	38,516	82,427	Government grants
			Sales, rents, fees and charges
239	3,672	19,423	Contributions from general fund to meet deficiencies
			Contributions from other accounts to meet deficiencies
166	152	1,778	Other income
186	715	2,037	
17,564	43,055	106,284	Total income

£ Thousands

Other ⁴ trading services	Total	
-	63	Expenditure²
4,726	34,728	Acquisition of land, leases, existing buildings or works
-	-	New Construction: (including improvements to existing buildings and dwellings) and the purchase of vehicles, plant, machinery and equipment
-	-	Capital grants to private sector
-	-	Capital grants to public corporations and trading funds
-	-	Gross lending to private sector
4,726	34,791	Total expenditure
		Income²
60	60	Sale of assets
-	-	Repayments of loans by private sector
120	406	Private sector contributions
850	21,108	Public sector contributions
1,030	21,574	Total income
3,696	13,217	Net expenditure to be financed from grants, loans and balances

3 Consists of airports, transport piers and ferry terminals .

4 Consists of commercial ports, piers, fishery and other harbours.

Superannuation, special and common good funds

TABLE 7 Superannuation funds 2006-07

Expenditure											
Pensions	Lump Sums		Payments under Pensions (Increase) Acts	Refund of contributions	Transfer values	Other Benefits	Contributions equivalent premiums	Losses on realisation of investments	Other expenditure	Adjustment ¹ for inter account and inter authority transfers	Total
	Retirement	Death									
388,589	103,992	13,154	105,058	3,602	49,766	1,904	814	208,179	56,557	-1,866	929,749

1 All inter account and inter authority transfers are deducted from expenditure.

TABLE 8 Reserves¹ 2006-07

	Revenue Reserves				
	General Fund	Housing Revenue Account	Renewal and Repairs	Insurance Fund	Other Statutory Funds
Level of Reserves held 1 April 2006	399,521	111,944	180,389	74,226	288,539
Level of Reserves held 31 March 2007	527,217	108,004	189,243	80,201	272,421
MOVEMENTS IN RESERVES ANALYSIS					
Surplus on Income and Expenditure Account ²	121,350	.	.	.	.
Capital receipts for the year	.	.	.	.	.
Capital Expenditure funded from Reserves	.	.	18,435	.	.
Loans fund principal repayments from Capital Fund to General Fund	58,501	.	.	.	.
Movement between Reserves (negative (-) denotes decrease)	-18,470	-18,618	25,860	3,212	-12,919
Interest applied	.	284	1,870	754	277
Other movements in Reserves (negative (-) denotes decrease)	-1,070	-18,221	-441	2,009	-3,476
Housing Revenue Account balance	32,615	-32,615	.	.	.
Total Movements in year (negative (-) denotes decrease)	127,696	-3,940	8,854	5,975	-16,118

1 Excludes Trust, Charity and Common Good funds

2 Includes all statutory adjustments to the Income and Expenditure outturn

TABLE 9 Common good: Revenue account 2006-07

Expenditure								
Employee costs	Operating expenses	Transfer payments	Loan charges	Revenue contributions to capital	Support service costs	Other expenditure	Adjustment ¹ for inter account and inter authority transfers	Total
522	7,039	789	102	508	485	1,041	-147	10,339

1 All inter account and inter authority transfers are deducted from expenditure.

Superannuation, special and common good funds

£ Thousands

Income						
Contributions (including those from other employing authorities)		Investment income (gross)	Transfer values	Profits on realisation of investments	Other income	Total
Employees	Employers					
252,639	599,840	489,750	70,288	1,659,652	20,310	3,092,479

£ Thousands

Capital Reserves		
Capital Fund	Capital Receipts	TOTAL RESERVES
409,928	85,030	1,549,577
473,642	101,586	1,752,314
		Level of Reserves held 1 April 2006
		Level of Reserves held 31 March 2007
		MOVEMENTS IN RESERVES ANALYSIS
.	.	121,350
		Surplus on Income and Expenditure Account ²
142,211	276,614	418,825
		Capital receipts for the year
50,581	237,802	306,818
		Capital Expenditure funded from Reserves
58,501	.	-
		Loans fund principal repayments from Capital Fund to General Fund
20,935	.	-
		Movement between Reserves (negative (-) denotes decrease)
8,340	197	11,722
		Interest applied
1,310	-22,453	-42,342
		Other movements in Reserves (negative (-) denotes decrease)
.	.	-
		Housing Revenue Account balance
63,714	16,556	202,737
		Total Movements in year (negative (-) denotes decrease)

£ Thousands

Income			
Sales, Rents, Fees and charges			Total
	Investment income	Other income	
7,892	2,813	1,100	11,805

SECTION 2: OUTSTANDING DEBT

Local authorities often need to provide long term financing for capital projects (such as the building of schools, roads and leisure facilities). Borrowing allows local authorities a flexible, yet largely predictable, method of finance. The Scottish Government monitors local authority borrowing.

Table 10 shows local authority debt totals for the general fund, trading services and the housing revenue account.

General Fund

Debt on general fund services was formerly divided into ‘relevant’ and ‘non-relevant’ debt to allow the proper functioning of mechanisms designed to support debt costs associated with non-revenue generating, non-grant supported undertakings. Since the advent of the Prudential Regime in 2004-05, under which local authorities have greater freedom to undertake self-financed borrowing, it is no longer possible to split general fund borrowing into that which is relevant and that which is not. The cost of servicing the majority of the debt, however, is still supported directly through loan charges support within Aggregate External Finance (AEF). Revenue-generating and Prudential debts are self supporting and the small element of non-revenue generating debt on general fund services that is not relevant for loan charges support within AEF is generally on programmes (e.g. the Social Inclusion Partnership Fund/Community Regeneration Fund) supported through specific grants.

Trading services & Housing Revenue Account

The costs of servicing debt on local authority trading services (e.g. piers and harbours) are mainly met through the charges made for these services while the costs of servicing Housing Revenue Account (HRA) debt are met principally from income from rents and from Housing Support Grant.

TABLE 10 Outstanding debt on local authority services in Scotland, 31 March 2007, by Councils and Boards ¹

	General Fund Services ^{2,3}	Trading Services ⁴	Housing Revenue Account ⁵	Total All Services Debt	
	£ Thousand	£ Thousand	£ Thousand	£ Thousand	per head (£)
Scotland	7,446,118	73,604	1,906,583	9,426,305	1,842
Aberdeen City	272,300	34,960	114,325	421,585	2,038
Aberdeenshire	248,949	-	126,761	375,710	1,590
Angus	122,148	-	23,134	145,282	1,329
Argyll & Bute	199,261	368	-	199,629	2,184
Clackmannanshire	71,769	-	25,684	97,453	1,993
Dumfries & Galloway	194,656	-	-	194,656	1,315
Dundee City	199,475	7,840	124,601	331,916	2,335
East Ayrshire	134,516	-	53,025	187,541	1,572
East Dunbartonshire	98,653	-	16,514	115,167	1,092
East Lothian	138,556	-	16,210	154,766	1,667
East Renfrewshire	87,864	717	19,846	108,427	1,214
Edinburgh, City of	625,950	-	274,627	900,577	1,943
Eilean Siar	146,496	3,230	-	149,726	5,682
Falkirk	165,099	-	39,553	204,652	1,367
Fife	419,591	868	115,453	535,912	1,493
Glasgow City	1,305,244	-	-	1,305,244	2,248
Highland	390,959	17,248	153,897	562,104	2,611
Inverclyde	148,548	2,536	69,282	220,366	2,703
Midlothian	83,078	-	8,609	91,687	1,156
Moray	119,612	-	37,883	157,495	1,816
North Ayrshire	147,892	-	59,338	207,230	1,529
North Lanarkshire	325,435	-	86,996	412,431	1,274
Orkney Islands	37,007	-	-	37,007	1,872
Perth & Kinross	139,966	5,246	17,025	162,237	1,157
Renfrewshire	142,617	591	142,181	285,389	1,683
Scottish Borders	165,811	-	-	165,811	1,504
Shetland Islands	1,476	-	47,666	49,142	2,246
South Ayrshire	123,531	-	52,587	176,118	1,577
South Lanarkshire	367,434	-	132,687	500,121	1,626
Stirling	143,430	-	18,774	162,204	1,847
West Dunbartonshire	116,683	-	81,901	198,584	2,177
West Lothian	198,547	-	48,024	246,571	1,488
Central Fire	8,143	-	-	8,143	28
Dumfries & Galloway Fire	4,879	-	-	4,879	33
Fife Fire	8,291	-	-	8,291	23
Grampian Fire	12,371	-	-	12,371	23
Highland & Islands Fire	16,045	-	-	16,045	57
Lothian & Borders Fire	15,073	-	-	15,073	17
Strathclyde Fire	36,680	-	-	36,680	17
Tayside Fire	8,853	-	-	8,853	23
Central Police	11,502	-	-	11,502	40
Dumfries & Galloway Police	9,900	-	-	9,900	67
Fife Police	18,530	-	-	18,530	52
Grampian Police	8,415	-	-	8,415	16
Lothian & Borders Police	20,759	-	-	20,759	23
Northern Police	21,345	-	-	21,345	75
Strathclyde Police	43,031	-	-	43,031	19
Tayside Police	14,553	-	-	14,553	37
Forth Estuary Transport Authority	-	-	-	-	..
Tay Bridge	15,422	-	-	15,422	..
HITRANS	-	-	-	-	-
NESTRANS	-	-	-	-	-
Shetland TP	-	-	-	-	-
SESTRAN	-	-	-	-	-
SWESTRAN	-	-	-	-	-
Strathclyde Partnership for Transport	89,773	-	-	89,773	41
TACTRAN	-	-	-	-	-

1 Figures include covenant debt which was excluded in previous years' publications.

2 The costs of servicing debt on General Fund services are partially supported through Loan Charges Support within Aggregate External Finance (AEF). Debt on general fund services not supported within AEF is generally on programmes (e.g. Social Inclusion Partnership) supported through specific grants.

3 Includes other accounts.

4 The costs of servicing debt on local authority trading services (e.g. piers and harbours) are mainly met through the charges made for these services.

5 The costs of servicing Housing Revenue Account (HRA) debt are mainly met from income from rents and from Housing Support Grant.

SECTION 3: LOCAL TAXES

Local taxes are an important element of financing for local authorities accounting for a quarter of all Scottish local authority revenue income. There are essentially two different types of tax levied by local authorities, domestic taxes (council tax) and non-domestic taxes (Non-Domestic Rates – NDR).

Domestic Taxes

Council tax accounts for over 11 per cent of total local authority revenue income. Local assessors place each dwelling into a band according to its estimated value in 1991. There are 8 bands: A is the lowest and is for dwellings valued at less than £27,000 while H, the highest band, is for those valued at greater than £212,000. Each local authority then sets the amount of council tax payable by residents of band D properties within its area and for each other band a given proportion of band D tax is payable.

Certain discounts and benefits are available to people, such as carers, people with low income and people living alone. Some dwellings can also be exempt from council tax either for a limited period or indefinitely. Many of these property exemptions apply to unoccupied dwellings but there are also exemptions for dwellings where all of the residents are students or are under 18 years of age.

Non-Domestic Rates

The principles of Non-Domestic Rates were established in the Lands Valuation (Scotland) Act of 1854. This Act also provided for the appointment of Assessors who are responsible for valuing both domestic and non-domestic subjects. Non-Domestic Rates are calculated on the basis of a non-domestic subject's Rateable Value and the prevailing Rate Poundage as explained below.

All non-domestic subjects are valued by local Assessors. Every five years a revaluation occurs where the value of every non-domestic subject is reviewed and altered where appropriate. The latest revaluation took effect on 1 April 2005 (based on rental values at 1 April 2003). The next Revaluation is scheduled to take effect on 1 April 2010. There is an appeal system for rate payers who consider that the rateable value of their property is incorrect. Prior to the 2005 Revaluation, certain major classes of subjects had their rateable values prescribed by Order. Following a review, however, Government decided that those industries in prescribed assessment should be conventionally valued and under Section 32 of the Local Government in Scotland Act 2003, the rateable entries of the former prescribed industries are assigned, for valuation purposes, to the valuation roll as a single entry.

The rate poundage is the multiplier applied to the rateable value of a property to give the rate bill. Until 1989 rate poundages were set by local authorities. In 1989, however, the then Government decided that there should be a single poundage rate in Scotland which would be equal to the English rate. In the five years to April 1995, rate poundages were set for each local authority area with the aim that they would converge on a single all-Scotland poundage. Following the 1995 Revaluation a single all-Scotland poundage was set.

The poundage for 2005-06 was set with the aim of ensuring that Non-Domestic Rate income would, after accounting for future appeals losses, be lower in real terms. Because the total rateable value of subjects in Scotland increased due to the 2005 Revaluation and the bill is based on rateable value multiplied by the poundage figure, the poundage was decreased accordingly. For 2007-08, full equalisation of the Scottish poundage rate with that of England was achieved.

The figures for income in Table 13 are shown net of reliefs. Relief arrangements apply to subjects including, but not exhaustively, qualifying village stores, post offices, petrol stations and public houses/hotels, stud farms, empty property, subjects occupied by charities and premises used for religious worship. In addition, the Transitional Arrangements scheme assists businesses which experience a large increase in their bill following the Revaluation and the Small Business Rate Relief Scheme aims to relieve smaller subjects of a portion of their rates burden.

Each council, having collected its taxes, pays the Non-Domestic Rates into a central pool. The funds in the pool are then redistributed amongst authorities on the basis of population. The amount to be re-distributed from the pool is known as the Distributable Amount (DA) and is set by the Scottish Government before the start of the financial year in question. It is based upon a forecast of the NDR income and prior year adjustments, and is therefore not guaranteed to match the total contributions to the pool for that year. The DA forms part of the Aggregate External Finance (AEF) which represents the Government's revenue funding for core local government services. As the AEF total is guaranteed this means that any reduction in the amount of Non-Domestic Rates collected is compensated for by a corresponding increase in Revenue Support Grant and vice versa.

Table 11**Council tax 2006-07 and 2007-08**

Authority	Council tax base		Band D council tax		Council tax income ³
	September 2006 ¹ (Band D equivalents)	September 2007 ²	2006-07 (£)	2007-08 (£)	2006-07 ⁴ (£000s)
Scotland	1,964,720	1,988,112	1,129	1,149	2,170,736
Aberdeen City	86,371	87,191	1,196	1,230	102,638
Aberdeenshire	97,158	98,807	1,113	1,141	106,769
Angus	41,691	42,272	1,072	1,072	43,702
Argyll & Bute	37,904	38,155	1,156	1,178	44,353
Clackmannanshire	18,268	18,670	1,127	1,148	19,940
Dumfries & Galloway	57,915	58,489	1,018	1,049	57,712
Dundee City	47,496	48,035	1,211	1,211	56,661
East Ayrshire	40,380	41,001	1,171	1,189	45,217
East Dunbartonshire	46,358	46,467	1,121	1,142	50,458
East Lothian	39,012	40,026	1,096	1,118	43,150
East Renfrewshire	39,397	39,571	1,105	1,126	42,576
Edinburgh, City of	193,979	196,003	1,152	1,169	216,798
Eilean Siar	9,337	9,418	999	1,024	9,530
Falkirk	54,861	55,632	1,045	1,070	57,200
Fife	130,956	132,703	1,091	1,118	142,240
Glasgow City	213,490	214,638	1,213	1,213	242,597
Highland	87,323	89,361	1,135	1,163	99,791
Inverclyde	28,417	28,446	1,206	1,198	33,120
Midlothian	29,530	29,793	1,210	1,210	35,025
Moray	30,534	31,003	1,096	1,135	34,880
North Ayrshire	49,397	49,771	1,125	1,152	54,947
North Lanarkshire	110,539	112,062	1,077	1,098	115,544
Orkney Islands	7,262	7,384	1,007	1,037	7,214
Perth & Kinross	59,967	60,764	1,136	1,158	67,635
Renfrewshire	66,401	66,959	1,143	1,165	72,779
Scottish Borders	44,095	44,956	1,064	1,084	46,729
Shetland Islands	7,652	7,761	1,017	1,053	7,860
South Ayrshire	46,587	47,006	1,111	1,154	50,517
South Lanarkshire	114,267	115,756	1,076	1,101	120,819
Stirling	35,701	35,846	1,201	1,223	42,868
West Dunbartonshire	33,919	34,137	1,138	1,163	37,091
West Lothian	58,558	60,031	1,101	1,128	62,376

1 Number of Band D equivalents on the valuation list on 4 September 2006.

2 Number of Band D equivalents on the valuation list on 3 September 2007.

3 Council Tax income for 2007-08 is not yet available on an accruals basis.

4 Includes Council Tax Benefit.

Table 12

Number of Properties on the Valuation List on 3 September 2007

Number of Chargeable Dwellings⁽¹⁾

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Valuation band ranges	Under 27,000	27,001 to 35,000	35,001 to 45,000	45,001 to 58,000	58,001 to 80,000	80,001 to 106,000	106,001 to 212,000	Over 212,000	
Ratio to band D	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Scotland	527,173	562,793	368,617	294,173	302,139	164,044	105,695	11,256	2,335,890
%	22.6	24.1	15.8	12.6	12.9	7.0	4.5	0.5	100.0
Aberdeen City	19,237	25,520	16,505	11,463	12,823	7,674	6,788	780	100,790
Aberdeenshire	19,673	15,178	12,990	15,456	18,537	12,858	7,914	469	103,075
Angus	14,549	12,046	6,520	7,565	6,740	2,656	1,337	138	51,551
Argyll & Bute	7,401	9,249	8,725	5,560	6,755	3,736	2,531	213	44,170
Clackmannanshire	6,100	6,925	1,826	2,300	2,990	1,609	719	36	22,505
Dumfries & Galloway	10,858	22,155	10,791	9,075	9,671	4,325	2,107	153	69,135
Dundee City	25,760	15,272	7,243	7,656	5,905	1,931	910	32	64,709
East Ayrshire	25,954	9,227	4,333	5,647	5,500	2,545	592	36	53,834
East Dunbartonshire	1,226	3,644	7,836	6,890	10,708	6,438	5,746	482	42,970
East Lothian	1,111	9,094	13,604	5,100	5,294	3,998	3,325	523	42,049
East Renfrewshire	1,230	5,000	3,753	5,973	7,850	5,813	5,690	667	35,976
Edinburgh, City of	21,470	42,262	38,377	31,514	33,314	21,387	18,789	3,314	210,427
Eilean Siar	4,442	3,518	2,607	1,504	889	132	29	4	13,125
Falkirk	21,690	18,490	5,933	7,944	7,799	4,403	1,886	54	68,199
Fife	39,618	46,601	20,013	17,593	20,316	11,006	5,405	355	160,907
Glasgow City	65,978	71,927	60,921	35,768	24,475	10,580	5,664	590	275,903
Highland	18,678	21,809	20,633	15,969	15,802	7,371	3,522	299	104,083
Inverclyde	20,172	4,973	2,842	2,977	3,248	1,686	1,324	196	37,418
Midlothian	960	11,525	9,547	3,871	3,917	2,100	1,428	151	33,499
Moray	11,266	9,497	5,632	5,336	4,751	1,622	517	54	38,675
North Ayrshire	21,153	18,081	6,052	6,019	8,298	3,137	1,091	46	63,877
North Lanarkshire	52,996	36,029	17,520	14,229	14,037	6,016	2,207	114	143,148
Orkney Islands	2,378	2,570	1,916	1,466	972	188	16	3	9,509
Perth & Kinross	8,665	14,106	10,601	9,376	10,643	6,463	4,799	585	65,238
Renfrewshire	12,949	24,948	12,473	10,104	9,747	5,385	3,078	182	78,866
Scottish Borders	15,634	12,151	6,127	5,321	5,678	4,001	3,458	392	52,762
Shetland Islands	2,924	1,708	2,482	1,537	1,061	193	41	0	9,946
South Ayrshire	7,038	12,124	8,214	7,708	9,175	4,446	2,814	242	51,761
South Lanarkshire	35,287	28,495	23,190	17,705	16,863	9,494	4,854	371	136,259
Stirling	5,655	8,107	3,754	3,806	5,669	4,686	4,366	592	36,635
West Dunbartonshire	7,885	16,795	7,255	4,730	4,412	1,469	527	30	43,103
West Lothian	17,236	23,767	8,402	7,011	8,300	4,696	2,221	153	71,786

1. Excludes dwellings exempt from council tax

Table 13**Non-Domestic Rates 2006-07 and 2007-08**

Authority	Non-Domestic Subjects April 2007	Non-Domestic Rateable Values ¹	Non-Domestic Rate income	
		April 2007	2006-07	2007-08 ²
		(£000s)	(£000s)	(£000s)
Scotland	210,448	5,239,422	1,933,168	1,918,942
Aberdeen City	8,392	331,175	122,605	128,282
Aberdeenshire	10,800	141,218	53,094	53,408
Angus	4,822	63,170	22,788	22,107
Argyll & Bute	7,325	72,111	26,628	24,741
Clackmannanshire	1,519	31,962	11,751	11,878
Dumfries & Galloway	8,813	92,784	34,187	35,236
Dundee City	5,624	166,193	57,802	56,496
East Ayrshire	3,943	70,421	25,056	25,109
East Dunbartonshire	2,263	54,364	19,053	18,904
East Lothian	3,148	46,871	16,114	16,502
East Renfrewshire	1,602	32,634	11,658	11,913
Edinburgh, City of	18,108	780,913	280,708	285,736
Eilean Siar	2,102	16,262	5,305	5,452
Falkirk	4,720	141,444	55,641	49,239
Fife	12,295	314,600	117,328	110,306
Glasgow City	25,208	805,613	287,465	279,351
Highland	16,205	223,082	86,019	81,129
Inverclyde	2,266	52,464	18,556	19,152
Midlothian	2,621	56,671	19,735	20,215
Moray	4,496	62,678	17,886	23,551
North Ayrshire	4,841	88,772	30,365	31,865
North Lanarkshire	8,677	255,063	91,787	93,651
Orkney Islands	1,889	18,749	7,157	7,015
Perth & Kinross	7,909	120,678	45,441	43,939
Renfrewshire	6,051	194,458	68,055	70,112
Scottish Borders	6,710	64,134	22,194	23,375
Shetland Islands	1,836	32,993	12,129	12,333
South Ayrshire	4,639	94,493	35,229	35,016
South Lanarkshire	9,246	416,190	176,929	171,168
Stirling	4,672	94,326	35,560	34,760
West Dunbartonshire	2,687	139,255	56,619	58,282
West Lothian	5,019	163,684	62,321	58,720

1 Includes those with a zero rateable value.

2 Mid-year estimate.

Table 14**Valuation Roll summary April 2007**

CATEGORY	Number of subjects April 2007	Rateable value April 2007 (£000s)
Shops	52,557	1,340,692
Public Houses	4,152	105,967
Offices	34,108	925,138
Hotels	4,088	133,095
Industrial Subjects including Factories, Warehouses, Stores and Workshops	44,945	979,090
Leisure, Entertainment, Caravans and Holiday Sites	16,790	190,311
Garages and Petrol Stations	4,874	61,827
Cultural	1,322	29,951
Sporting Subjects	3,287	16,677
Education and Training	4,041	335,799
Public Service Subjects	10,346	239,616
Communications (Non-Formula)	448	25,263
Quarries, Mines, etc.	725	20,540
Petrochemical	164	85,865
Religious	6,380	39,075
Health/Medical	3,118	147,905
Other	12,881	62,193
Care Facilities	3,370	73,192
Advertising	2,186	7,791
Undertaking	666	419,437
TOTAL ALL NON-DOMESTIC SUBJECTS	210,448	5,239,422

SCOTTISH GOVERNMENT STATISTICIAN GROUP

OUR AIM

To provide relevant and reliable information, analysis and advice that meet the needs of government, business and the people of Scotland.

OBJECTIVES

1. To produce statistics and analysis relevant to user needs by
 - Developing our understanding of customer requirements to ensure statistics are kept relevant and analysis is well targeted;
 - Developing the range of statistics and analysis we produce;
 - Where practicable improving timeliness;
 - Providing more statistics disaggregated by age, gender and ethnicity;
 - Developing more data for small areas through the Neighbourhood Statistics project;
 - Contributing to production of comparable statistics across the UK and internationally.
2. To ensure effective use of our statistics by
 - Contributing more directly to policy processes inside and where possible outside government;
 - Improving access to and presentation of data and analysis;
 - Improving the advice provided on statistics.
3. To work effectively with users and providers by
 - Maintaining arrangements to consult and involve users and providers;
 - Involving users and providers in planning developments in outputs and processes;
 - Minimising the burden on data providers through dropping or streamlining collections as appropriate, to ensure the benefits of the information justify the costs of collection.
4. To develop the quality of statistics by
 - Assuring and improving quality as an integral part of data collection and analysis and through regular reviews in line with National Statistics quality strategy;
 - Developing statistical methods, systems and classifications;
 - Working with the rest of the Government Statistical Service to develop joint approaches/solutions where appropriate.
5. To assure the integrity of statistics by
 - Maintaining and promoting integrity through implementation of the National Statistics Code of Practice and related protocols;
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6. To ensure the efficient and effective delivery of statistics products and services by
 - Making best use of all sources including administrative sources;
 - Working with other analysts to maximise the contribution of our own and other analysts' work;
 - Ensuring value for money;
 - Making best use of Information and Communications Technology;
 - Ensuring effective communication within the Statistician Group.
7. To develop our workforce and competences
 - Ensuring recruitment of staff with the necessary skills and potential;
 - Ensuring development of expertise amongst existing staff;
 - Promoting and upholding the standards of the statistics profession.

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These statistics undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference."

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Correspondence and enquiries

Enquiries on Scottish Local Government Financial Statistics should be addressed to: Statistical Support for Local Government Scottish Government Office of the Chief Economic Adviser Area 2-J South, Victoria Quay Edinburgh EH6 6QQ Telephone: 0131 244 7033; fax: 0131 244 7567 e-mail: lgfstats@scotland.gsi.gov.uk	General enquiries on Scottish Government statistics can be addressed to: Ryan Stewart Office of the Chief Statistician Scottish Government 3 Floor West Rear, St Andrews House EDINBURGH EH1 3DG Telephone: (0131) 244 0442; Fax: (0131) 244 0335 e-mail: statistics.enquiries@scotland.gsi.gov.uk
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