



SCOTTISH EXECUTIVE

Scottish Local Government Financial Statistics 2001-02

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A Scottish Executive National Statistics Publication

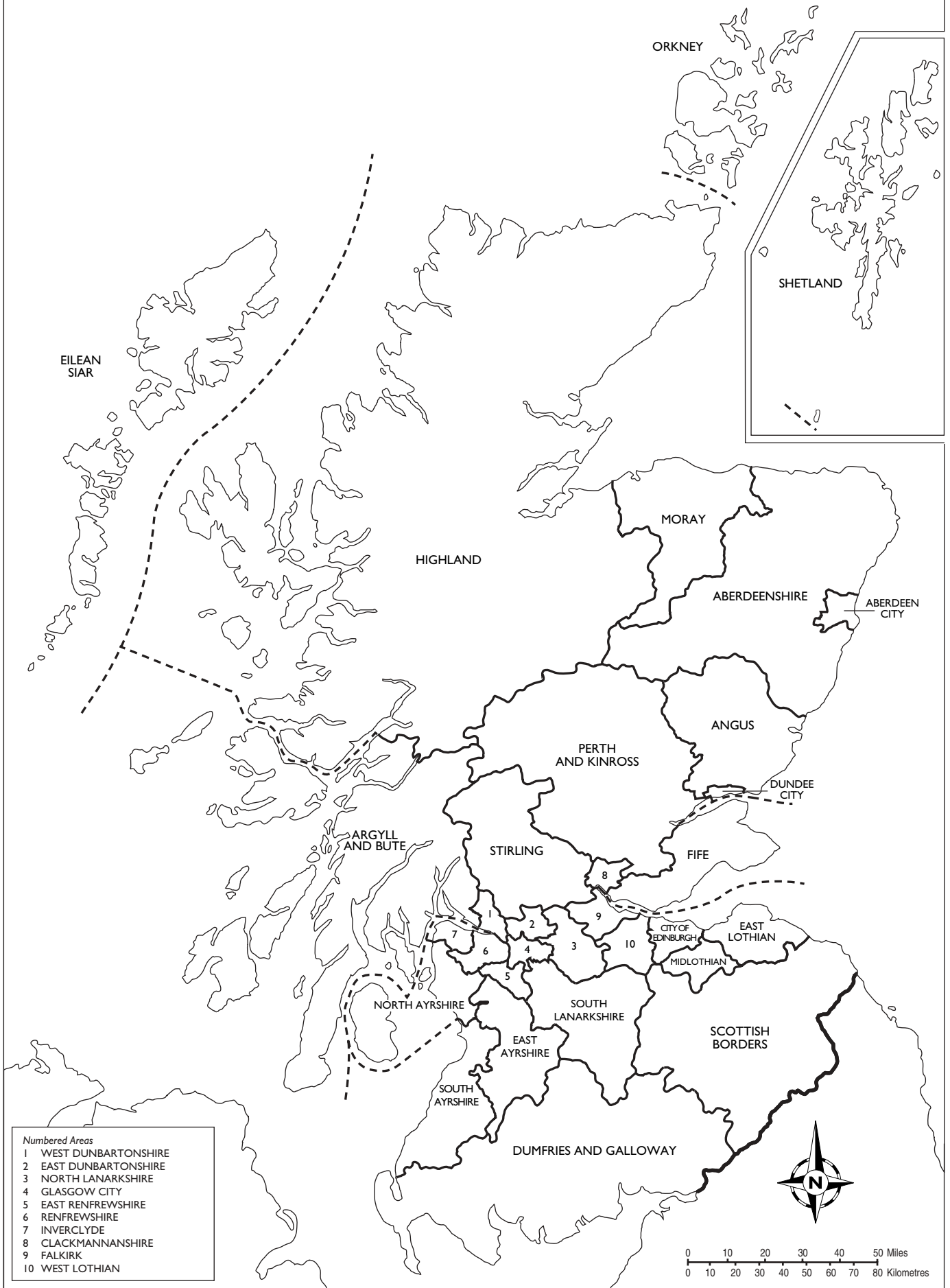
Scottish Local Government Financial Statistics 2001-02

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INTRODUCTION

Scottish Local Government Financial Statistics is an annual publication prepared by the Local Government Finance Statistics branch of the Scottish Executive. It provides 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 now 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 the Strathclyde Passenger Transport Authority (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 and 13 (showing, respectively, 'Outstanding Debt', 'Council tax base' and 'Non-domestic rates') have been broken down to show individual local authority data. All of the data used relate to the 2001-02 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.

Symbols

The following symbols are used throughout the publication:

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

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All tables in this publication are available as Excel spreadsheets from the Scottish Executive Local Government Finance Statistics website at

<http://www.scotland.gov.uk/about/CSU/DD-EAS-LG/00016945/home.aspx>

SUMMARY AND KEY FACTS

Total Expenditure and Income

Scottish Local Authority total gross expenditure for 2001-02 was £13.9 billion. This is a 9.1% increase on the figure for 2000-01, and can be split into gross revenue expenditure of £13.0 billion and gross capital expenditure of £0.9 billion (Table 1).

Scottish Local Authority gross income in 2001-02 was £13.6 billion. This is a 4.2% increase on the figure for 2000-01, and can be split into £13.3 billion of gross revenue income and £0.3 billion of gross capital income (Table 1).

General Fund Service Expenditure

General fund gross service expenditure for 2001-02 was £9.1 billion, a 6.1% increase over the previous year's figure (Table 2A). Since 1996-97, gross revenue spending by Local Authorities in Scotland has increased by 26%, an average of 4.7% per year. Net current expenditure, which is defined as gross revenue expenditure less income from sales, fees, charges and other local sources, was £7.7 billion, a 7.2% increase from 2000-01.

The main components of net current expenditure in 2001-02 were £3.0 billion of spending on education, £1.4 billion on social work, £1.0 billion on police, fire and emergency planning, and £0.7 billion on loan charges. These figures represent increases of 7.7%, 7.2%, 6.0% and 4.3% respectively on 2000-01.

The long-term trend in net current expenditure by service shows that the greatest relative increases have been in the education and social work service areas, which in 2001-02 jointly accounted for 56% of net current expenditure (Table S1). Approximately half of the £1.2 billion increase in spending since 1996-97 has been allocated to the education service (£586 million), with another quarter going to the social work service (£283 million).

TABLE S1 Net Current Expenditure by Service, General Fund¹, 1996-97 to 2001-02 **£ Million**

	Net expenditure financed from grants, non-domestic rates, council tax and balances					
	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Education	2,415	2,393	2,499	2,661	2,788	3,001
Social work	1,069	1,087	1,135	1,200	1,261	1,352
Police, fire and emergency planning	796	860	882	916	950	1,008
Roads and transport ²	492 ⁽³⁾	376	378	383	391	373
Environmental services	280	287	288	312	329	369
Culture and related services	430	416	417	435	446	457
Planning and Economic Development	79	78	100	122	115	126
Other services ⁴	338	338	309	296	228	310
Loan Charges	657	652	710	702	709	739
Total	6,555	6,486	6,719	7,028	7,217	7,734

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).

3 Differs significantly from later years due to a change in recording practise of a grant in aid of expenditure on rail passenger services

4 Includes non-HRA housing expenditure.

Housing Revenue Expenditure

Total gross expenditure on housing for 2001-02, including both general fund and Housing Revenue Account (HRA) spending, was £2.4 billion, a 4.2% increase over the previous year's figure (Table 2A). 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 £88 million (Table 5A), an increase of 11.5% from the 2000-01 figure.

Capital Expenditure and Outstanding Debt

The total gross capital expenditure for 2001-02 was £930 million, an increase of 15.8% from 2000-01. Gross capital income was £255 million, an increase of 5.0% from the 2000-01 figure (Table 2B). This large increase in capital spending was mostly financed by a substantial increase in capital allocations, from £570 million in 2000-01 to £671 million in 2001-02, an increase of 18%.

The increase in gross capital expenditure in 2001-02 is the first significant rise since 1996-97. Gross capital expenditure fell substantially from 1996-97 to 1997-98, then remained relatively constant until 2000-01. Of the main services, all except culture and related services and planning and economic development have received significant increases in capital investment for 2001-02 (Table S2).

Almost one third of gross capital expenditure for 2001-02 was allocated to housing, mostly through the Housing Revenue Account (HRA). Roads and transport accounted for 16% of the gross expenditure, and education represented 15%.

TABLE S2 Gross Capital Expenditure¹ by Service, 1996-97 to 2001-02

£ Million

	Gross capital expenditure (cash terms)					
	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Education	102	113	125	137	128	143
Social work	21	20	23	22	22	31
Police, fire and emergency planning	41	38	38	37	36	40
Roads and transport	116	108	114	109	117	148
Environmental services	11	25	26	24	29	32
Culture and related services	50	42	56	65	54	51
Planning and Economic Development	51	70	51	52	48	33
Other ²	151	129	115	116	115	151
Housing	346	270	268	255	255	300
Total	889	814	816	816	803	930

¹ Excluding capital expenditure which is financed from revenue.

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

Local authority capital debt outstanding was £10.0 billion at 31 March 2002 (Table 10). This is only a 0.8% increase on the figure for 31 March 2001. The total figure can be split into £6.4 billion of 'relevant' debt which has no source of income other than loan charge support from the Scottish Executive, and £3.6 billion of 'non-relevant' debt which has a source of income, such as housing rents, harbour fees, etc.

Council Tax

Total Council Tax income for 2001-02, including Council Tax Benefit payments from the Department for Work and Pensions was £1.649 billion (Table 2A). This is a 6.2% increase on the income received in 2000-01. Average Band D Council Tax in Scotland for 2001-02 was £929, a 4.9% increase from the previous year, and the estimated number of band D equivalent houses (inclusive of all discounts and exemptions) for 2001-02 was 1.87 million, a 0.9% increase from 2000-01.

The increase in 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 2001-02 and the successful recovery of debt from previous years' bills. The in-year Council Tax collection rate for 2001-02 was 90.6%, an absolute increase of 1.4% from 2000-01.

Figures for Council Tax levels, taxable base and collection rates are available for 2002-03 and are included in Table S3. The Scotland average Band D Council Tax has risen by 37% in cash terms from 1996-97 to 2002-03, an average of 5.4% per year. After adjusting for inflation, this rise is 19% in real terms, or 3.0% per year. The council tax base, expressed in terms of the number of Band D equivalents has been increasing consistently from 1996-97 to 2002-03, at an average rate of approximately 0.8% per year.

In-year collection rate figures, which measure only income received each year against that years' bill have also been steadily increasing since 1998-99, from 87.2% up to 90.6% in 2001-02 and 91.3% in 2002-03.

TABLE S3 Council Tax Summary Statistics, 1996-97 to 2002-03

	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03
Council Tax income ^{1,2} (including council tax benefit) (£ million)	1,194	1,331	1,421	1,469	1,553	1,649	-
Scotland Average Band D Council Tax (£)	708	783	827	849	886	929	971
Number of Band D equivalent properties (thousands)	1,794	1,807	1,819	1,837	1,851	1,868	1,884
In-year Council Tax Collection Rate ³ (%)	86.7	87.3	87.2	88.3	89.2	90.6	91.3

1 Excludes water and sewerage charges.

2 Figures for 2002-03 are not yet available on an accruals basis.

3 Source: Accounts Commission and Council Tax Revenues Received (CTRR) statistical returns to the Scottish Executive.

Continuing collection activity and debt recovery in subsequent years results in additional council tax income. Approximately £379 million of council tax debt has been collected for the years 1996-97 to 2001-02 by 31 March 2003 (Table 12).

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 2001-02 was £1.672 billion, an increase of 6.0% on the previous year. The mid-year estimate of income for 2002-03 is £1.710 billion, which is a 2.3% increase from the 2001-02 figure.

The poundage rate for 2001-02 increased by 2.6% from the 2000-01 figure, to 47.0p. The increase for 2002-03 was 1.7%, resulting in a poundage rate of 47.8p.

In terms of the taxable base, total non-domestic rateable value (RV) for Scotland has increased since the quinquennial revaluation in 2000. In 2001-02, total RV increased to £4.473 billion, up 3.1% from 2000-01. At the beginning of 2002-03, the total RV was £4.518 billion, a further increase of 1.0% from the previous year's figure.

TABLE S4 Non-Domestic Rates Summary Statistics, 1996-97 to 2002-03

	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03
Non domestic rate income ^{1,2} (£ million)	1,332	1,327	1,436	1,497	1,577	1,672	1,710 ³
Non domestic rate poundage (p)	44.9	45.8	47.4	48.9	45.8	47.0	47.8
Non domestic rateable values ⁴ (£ million)	3,775	3,805	3,752	3,745	4,337	4,473	4,518

1 Excludes water rate.

2 Amount of non domestic rate income collected by councils.

3 Mid-year estimate of income for 2002-03.

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 result in a reduction in rateable values and downward pressure on the total. This second component is much more variable than the first, as the settlement of appeals is linked to the five-yearly revaluation cycle. The small decrease in total RV evident in 1998-99 and 1999-2000 can be attributed to the fact that the majority of revaluation appeals are settled in the third and fourth years of the cycle. For this reason, although there has been an increase in total RV in 2001-02 and 2002-03, expectations are that this trend will level off or reverse in 2003-04 and 2004-05.

Commercial subjects (Table 14) account for approximately two thirds of the subjects and over half of the total RV. Industrial property represents 7% of subjects, but 15% of the total RV, reflecting the fact that these tend to be larger properties. Formula valued subjects account for only 0.1% of subjects but over 6% of the total RV. This can be explained both by the fact the properties concerned are large scale operations (including many of the formerly nationalised industries) and that in some cases the definition of 'subject' is taken to be all the property holdings of a particular company.

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, Special and Common Goods 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.

Cash and accruals accounting

The capital and revenue parts of local authority accounts are collected on different basis.

The Revenue account figures are collected on an **Accruals Basis** where transactions are reflected in the accounts of the period *in which they take place*.

The Capital account figures are collected 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 1

Summary of Local Authorities' Revenue and Capital Income and Expenditure by category¹ 2001-02

				£ million
Gross Expenditure		Income		Net Expenditure
Total Gross Expenditure	13,911	Total Income	13,580	331
Revenue Expenditure	12,982	Revenue Income	13,324	-342
Employee Costs	4,666	Non-domestic rates ⁵	1,554	
Operating expenses ²	6,336	Council Tax	1,363	
Revenue contributions to capital	177	Government Grants		
General fund contributions to housing and trading services ³	10	Revenue Support Grant (RSG) ⁶	3,935	
Support service costs	434	Council Tax rebate grants ⁷	285	
Other	660	Other grants and subsidies ⁸	2,061	
Adjustment for inter account and inter authority transfers ⁴	-413	Sales, Fees and charges	1,796	
Loan Charges	1,111	Other income	2,176	
		Contributions from General Fund	149	
		Increase on revenue balances	4	
Capital Expenditure⁹	929	Capital Income	255	674
Acquisition of land leases, existing buildings or works	12	Sale of fixed assets ¹⁰	165	
New construction and the purchase and sale of vehicles, plant machinery and equipment	850	Repayment of loans by private sector	17	
Capital grants to private sector	62	Private sector contributions	32	
Gross lending to private sector	6	Public sector contributions	41	
Capital grants to public corporations	-			

1 Excludes water and sewerage. Revenue figures are on an accruals basis; capital on a cash basis.

2 Including transfer payments.

3 Excluding contributions to transport undertakings. Including reserve fund contributions in respect of trading services.

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

5 This is the Distributable Amount as per the Local Government Finance (Scotland) Order 2001.

6 Re-determined as per Local Government Finance (Scotland) Order 2002.

7 Council tax rebate paid by DWP.

8 As defined in Appendix B of the Report to the Local Government Finance (Scotland) Order 2001 and as returned by local authorities.

9 Excludes capital expenditure which is financed from revenue.

10 See footnote 3 of table 5B

TABLE 2A Summary of revenue expenditure and income 2001-021

£ Thousands

	General fund ² services	Housing	Trading services	Special ³ funds
Expenditure				
Employee costs	4,465,321	181,558	18,898	630
Operating expenses ⁴	3,855,751	1,714,971	33,987	731,778
Loan charges	739,351	367,197	4,867	21
Revenue contributions to capital	56,817	78,117	4,384	37,327
General fund contributions to housing and trading services ⁵	4,794	.	5,411	.
Support service costs	374,541	56,828	2,569	418
Other	.	.	-	659,688
Adjustment for inter account and inter authority transfers ⁶	-375,235	-30,690	-3,350	-4,186
Total expenditure	9,121,341	2,367,982	66,766	1,425,676
Income				
Non-domestic rates ⁷	1,553,926	.	.	.
Council tax	1,363,399	.	.	.
Government grant: Revenue Support Grant (RSG) ⁸	3,935,328	.	.	.
Council Tax rebate grants ⁹	285,131 ¹⁰	.	.	.
Other grants and subsidies	1,022,339	1,038,780	177	.
Sales, fees and charges	620,601	1,116,348	52,480	6,260
Contributions from general fund	.	582	13,631	135,232 ¹¹
Other income	424,765	120,603	4,733	1,625,977
Increase on revenue balances	.	3,918	.	.
Total income	9,205,490	2,280,231	71,021	1,767,469
Changes in revenue balances (income minus expenditure)	84,149	-87,751	4,255	341,793

- 1 Revenue expenditure is recorded on an accruals basis.
- 2 Includes non-housing revenue account housing (non-HRA) expenditure and 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 4).
- 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 2001
- 8 Re-determined as per Local Government Finance (Scotland) Order 2002.
- 9 Council tax rebates paid by DWP.
- 10 As defined in Appendix B of the Report to the Local Government Finance (Scotland) Order 2001 and as returned by local authorities. Specific grants total £648 million; other grants £375 million.
- 11 Includes transfers from trading revenue accounts.

Figure 1: Revenue expenditure¹

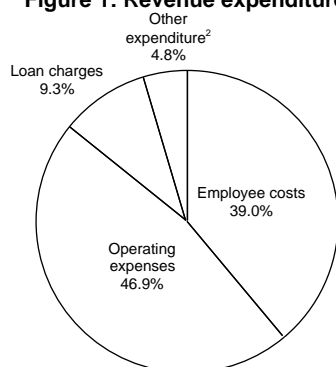


Figure 2: Revenue income¹

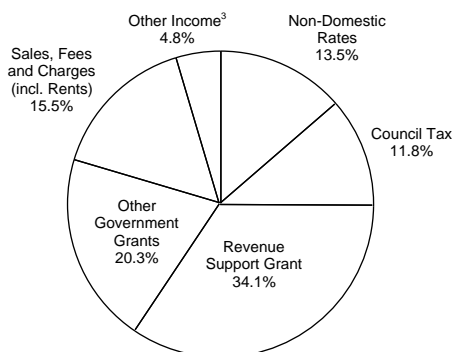


TABLE 2B Summary of capital expenditure and income 2001-02^{1,2}

£ Thousands

	General fund ³ services	Housing	Trading ⁴ services	Total
Expenditure				
Acquisition of land, leases, existing buildings or works	9,007	1,361	1,138	11,506
New construction including improvements to existing buildings and dwellings and the purchase and sale of vehicles, plant machinery and equipment	548,363	283,974	17,954	850,291
Capital grants to private sector	50,016	11,964	-	61,980
Capital grants to nationalised industries	-	348	-	348
Gross lending to private sector	3,137	2,369	-	5,506
Total expenditure	610,523	300,016	19,092	929,631
Income				
Sales of assets	90,555	69,485 ⁵	4,976	165,016
Repayment of loans by the private sector	14,501	2,528	-	17,029
Private sector contributions	23,634	8,271	188	32,093
Public Sector Contributions	25,332	15,748	158	41,238
Total income	154,022	96,032	5,322	255,376
Net expenditure to be financed from grants, loans and balances	456,501	203,984	13,770	674,255

- 1 Capital is recorded on a cash basis (not accruals) so this information relates to capital payments and receipts in the financial year 2001-02.
- 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.
- 4 From 1996-97 following local government reorganisation, trading services no longer include water and sewerage.
- 5 See footnote 3 of table 5B

Figure 3: Capital expenditure

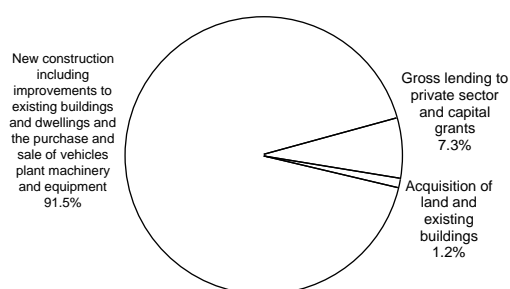
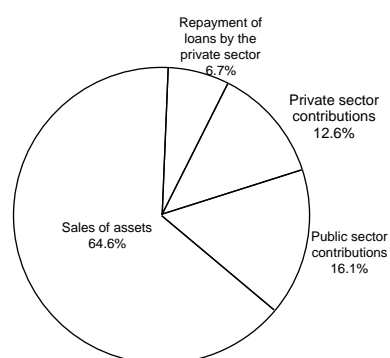


Figure 4: Capital income



General fund services

TABLE 3 Revenue account summary 2001-02

£ Thousands

	Total1 expenditure	Income	Net expenditure financed from grants, non domestic rates, council taxes and balances		Specific2 government grants	Net expenditure financed from revenue support grant, non domestic rates, council taxes and balances
			£000	%		
Education	3,283,827	282,467	3,001,360	38.97	189,385	2,811,975
Cultural and related services	540,222	83,343	456,879	5.93	147	456,732
Social work	1,793,732	441,952	1,351,780	17.55	22,908	1,328,872
Police, fire and emergency planning	1,088,791	80,982	1,007,809	13.09	417,736	590,073
Roads and transport3	506,326	133,757	372,569	4.84	-	372,569
Environmental services	438,568	69,567	369,001	4.79	1	369,000
Planning and economic development	251,951	126,421	125,530	1.63	-	125,530
Central services4	473,779	171,870	301,908	3.92	17,625	284,283
General fund contributions to housing	582	.	582	0.01	.	582
General fund contributions to trading services	4,212	.	4,212	0.05	.	4,212
Interest on revenue balances	.	29,544	-29,544	-0.38	.	-29,544
Loan Charges	739,351	.	739,351	9.60	.	739,351
All services	9,121,341	1,419,903	7,701,437	100.00	647,802	7,053,635

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

2 As defined in Appendix B of the Report to the Local Government Finance (Scotland) Order 2001 and as returned by local authorities.

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

4 Includes non-HRA housing expenditure.

General fund services

TABLE 4A Detailed analysis of revenue account 2001-02

	Expenditure						Total expenditure
	Employee costs	Operating costs	Transfer payments	Revenue ¹ contributions to capital	Support ¹ service costs	Adjustment ² for inter account and inter authority transfers	
Education³	2,257,378	983,968	8,288	18,326	67,882	-52,015	3,283,827
Pre-school provision	120,632	64,687	.	1,161	4,205	-1,593	189,091
Primary education	854,621	253,463	.	4,779	17,073	-6,851	1,123,085
Secondary education	949,465	272,144	.	4,880	18,690	-1,634	1,243,545
Special education	193,065	79,406	.	1,346	5,210	-10,142	268,885
Other vocational education	4,428	2,086	.	77	214	-8	6,797
Community education	60,323	41,782	.	652	3,041	-2,194	103,603
Administration	68,158	37,582	.	877	2,728	-15,360	93,984
School meals	843	85,811	.	1,622	6,164	-484	93,956
Other education services	5,843	147,007	8,288	2,932	10,558	-13,749	160,879
Cultural and related services	165,289	338,436	38,931	4,344	24,348	-31,126	540,222
Museums and galleries	19,540	16,795	1,654	714	1,705	-466	39,942
Other cultural and heritage services	16,473	22,444	12,561	-31	2,740	-1,480	52,707
Library service	55,495	36,590	161	780	6,166	-816	98,376
Tourism	1,255	10,680	3,466	5	776	-5	16,177
Countryside recreation and management	9,741	8,395	554	-49	658	-308	18,991
Sport facilities (incl swimming pools and golf courses)	29,218	100,422	16,930	2,430	5,522	-2,812	151,710
Community parks and open spaces	21,926	125,748	1,668	295	4,815	-24,298	130,154
Other recreation and sport	11,641	17,362	1,937	200	1,966	-941	32,165
Social work⁴	811,250	987,168	36,258	3,764	51,714	-96,423	1,793,732
Service Strategy and Regulation	19,588	4,727	47	12	289	-1,422	23,240
Children's Panel	159	1,156	14	6	66	-	1,401
Children	162,708	164,494	12,943	474	9,035	-9,618	340,036
Services for all Community Care Client Groups	261,987	160,960	6,793	518	7,982	-63,016	375,223
Older people	126,053	302,019	4,646	1,192	15,816	-3,369	446,357
Adults with mental health problems	15,933	45,207	4,545	145	2,400	-418	67,813
Substance abuse	5,698	9,809	507	21	476	-123	16,388
Adults with learning difficulties	74,808	177,939	2,027	695	9,299	-7,047	257,721
Physically disabled adults	12,894	48,489	1,343	131	2,511	-1,124	64,244
Services for HIV/Aids	540	1,379	31	0	80	-	2,031
Adult offenders	33,105	15,517	762	62	844	-331	49,959
Social Services Management and Support Services	97,778	55,472	2,600	507	2,917	-9,955	149,319
Police, fire and emergency planning	767,592	130,249	189,416	2,555	3,876	-4,897	1,088,791
Local operational policing	614,194	105,749	-	3,001	2,722	-3,979	721,687
Police pensions	.	.	137,140	.	.	-	137,140
Common police services	.	.	13,291	.	.	-	13,291
Fire fighting, rescue and community fire safety	152,979	24,468	-	-446	1,153	-478	177,676
Fire fighters' pensions	.	.	38,985	.	.	-440	38,545
Fire service emergency planning and civil protection	419	32	-	-	1	-	452
Roads and transport	88,228	419,411	12,664	4,452	18,840	-37,269	506,326
Road construction	498	1,678	-	416	228	-411	2,409
Road maintenance	35,698	198,814	-	3,685	9,322	-18,906	228,613
Road lighting	5,278	41,461	-	32	1,410	-1,120	47,061
School crossing patrols	7,883	5,118	-	-	574	-32	13,543
Other network and traffic management	23,539	19,923	-	125	4,073	-13,361	34,299
Parking	8,285	17,887	-	155	983	-459	26,851
Non-LA public transport: Concessionary fares	2,614	21,873	12,621	-	560	-1,405	36,263
Non-LA public transport: Support to operators and voluntary groups	.	.	.	.	.	-272	-272
Non-LA public transport: Co-ordination	4,433	3,188	43	39	1,690	-1,303	8,090
General fund contributions to trading services	.	109,469	.	.	.	.	109,469
Carried forward	4,089,737	2,859,232	285,557	33,441	166,660	-221,730	7,212,898

General fund services

£ Thousands

Specific Income							Net expenditure to be financed from revenue support grant, non-domestic		
Sales, Fees and charges	Other ⁵ income	Total	Specific ⁴ government grants	Total all specific income	Net expenditure to be financed from grants, non-domestic rates, council taxes and balances	Net expenditure to be financed from revenue support grant, non-domestic rates, council taxes and balances			
56,216	226,251	282,467	189,385	471,852	3,001,360	2,811,975		Education³	
2,411	129,805	132,216	5,050	137,266	56,875	51,825		Pre-school provision	
4,385	31,526	35,911	97,157	133,068	1,087,174	990,017		Primary education	
5,709	29,510	35,219	69,800	105,019	1,208,326	1,138,526		Secondary education	
2,294	8,287	10,581	15,034	25,615	258,304	243,270		Special education	
678	736	1,414	1,793	3,207	5,383	3,590		Other vocational education	
6,328	8,935	15,263	551	15,814	88,340	87,789		Community education	
682	11,720	12,402	.	12,402	81,582	81,582		Administration	
33,657	247	33,904	.	33,904	60,052	60,052		School meals	
72	5,485	5,557	.	5,557	155,322	155,322		Other education services	
68,411	14,932	83,343	147	83,490	456,879	456,732		Cultural and related services	
4,185	1,555	5,740	-	5,740	34,202	34,202		Museums and galleries	
13,188	1,999	15,187	-	15,187	37,520	37,520		Other cultural and heritage services	
4,893	2,439	7,332	5	7,337	91,044	91,039		Library service	
1,271	287	1,558	-	1,558	14,619	14,619		Tourism	
2,641	2,090	4,731	55	4,786	14,260	14,205		Countryside recreation and management	
27,362	2,370	29,732	22	29,754	121,978	121,956		Sport facilities (incl swimming pools and golf courses)	
10,452	2,909	13,361	-	13,361	116,793	116,793		Community parks and open spaces	
4,419	1,283	5,702	65	5,767	26,463	26,398		Other recreation and sport	
147,488	294,463	441,952	22,908	464,860	1,351,780	1,328,872		Social work⁶	
1,095	1,195	2,290	-	2,290	20,950	20,950		Service Strategy and Regulation	
-	28	28	-	28	1,373	1,373		Children's Panel	
2,427	14,016	16,443	1,232	17,675	323,592	322,360		Children	
41,821	39,703	81,524	3,910	85,435	293,699	289,788		Services for all Community Care Client Groups	
77,332	52,511	129,844	262	130,106	316,513	316,251		Older people	
2,165	33,140	35,305	11,151	46,456	32,508	21,357		Adults with mental health problems	
521	4,419	4,940	-	4,940	11,449	11,449		Substance abuse	
17,186	75,850	93,036	184	93,220	164,685	164,501		Adults with learning difficulties	
3,412	5,393	8,805	576	9,381	55,439	54,863		Physically disabled adults	
3	345	348	-	348	1,683	1,683		Services for HIV/Aids	
925	45,424	46,349	1,755	48,104	3,610	1,855		Adult offenders	
601	22,439	23,040	3,838	26,878	126,279	122,441		Social Services Management and Support Services	
27,132	53,850	80,982	417,736	498,718	1,007,809	590,073		Police, fire and emergency planning	
21,075	16,463	37,538	417,131	454,669	684,149	267,018		Local operational policing	
3,576	26,578	30,154	-	30,154	106,986	106,986		Police pensions	
-	-	-	553	553	13,291	12,738		Common police services	
2,481	483	2,964	-	2,964	174,712	174,712		Fire fighting, rescue and community fire safety	
-	10,326	10,326	-	10,326	28,219	28,219		Fire fighters' pensions	
-	-	-	52	52	452	400		Fire service emergency planning and civil protection	
75,352	58,405	133,757	-	133,757	372,569	372,569		Roads and transport	
-	-	-	-	-	2,409	2,409		Road construction	
16,367	7,897	24,264	-	24,264	204,349	204,349		Road maintenance	
1,381	3	1,384	-	1,384	45,677	45,677		Road lighting	
78	4	82	-	82	13,461	13,461		School crossing patrols	
4,474	705	5,179	-	5,179	29,120	29,120		Other network and traffic management	
49,151	856	50,007	-	50,007	-23,156	-23,156		Parking	
285	92	377	-	377	35,886	35,886		Non-LA public transport: Concessionary fares	
1,938	48,635	50,573	-	50,573	-50,845	-50,845		Non-LA public transport: Support to operators and voluntary groups	
1,678	213	1,891	-	1,891	6,199	6,199		Non-LA public transport: Co-ordination	
.	.	.	-	.	109,469	109,469		General fund contributions to trading services	
374,599	647,901	1,022,501	630,176	1,652,677	6,190,397	5,560,221		Carried forward	

TABLE 4A Detailed analysis of revenue account 2001-02 (Continued)

	Expenditure						Total expenditure
	Employee costs	Operating costs	Transfer payments	Revenue ¹ contributions to capital	Support ¹ service costs	Adjustment ² for inter account and inter authority transfers	
Brought forward	4,089,737	2,859,232	285,557	33,441	166,660	-221,730	7,212,898
Environmental services	91,936	344,805	1,260	2,266	20,154	-21,853	438,568
Cemetery, cremation and mortuary services	6,088	20,995	-	5	1,036	-612	27,512
Coast protection, flood defence and land drainage	428	2,970	-	8	97	-63	3,440
Environmental Health	43,002	29,693	21	172	6,650	-5,698	73,840
Trading Standards	15,324	6,560	248	6	1,984	-529	23,593
Waste Collection	5,833	114,769	235	583	3,684	-8,079	117,025
Waste Disposal	15,562	99,368	756	1,055	3,363	-2,653	117,451
Other waste management	5,699	70,450	-	437	3,340	-4,219	75,707
Planning and economic development	101,587	119,912	6,375	8,901	30,337	-15,161	251,951
Planning: Building control	21,491	6,045	-	7	3,812	-2,818	28,537
Planning: Development control	21,024	5,640	-	166	5,235	-592	31,473
Planning: Policy	19,551	9,187	1	3,825	5,480	-1,788	36,256
Planning: Environmental initiatives	5,624	12,374	208	893	1,564	-365	20,298
Economic development	33,897	86,666	6,166	4,010	14,246	-9,598	135,387
Central services	182,061	228,173	10,437	12,209	157,390	-116,491	473,779
Council tax collection	13,148	15,539	785	-	21,043	-1,948	48,567
Council tax benefit administration	8,459	4,870	-	-	7,088	-483	19,935
Non-domestic rates collection	2,539	2,832	724	-	4,043	-296	9,842
Housing benefit administration	15,593	6,527	-	-	13,173	-1,201	34,091
Registration of births, deaths and marriages	6,471	1,997	-	-	2,658	-315	10,811
Emergency Planning (non Police or Fire)	1,978	928	-	-	708	-335	3,279
District Courts	3,939	4,249	550	-	4,641	-133	13,246
Licensing	2,921	2,498	-	-	3,500	-86	8,833
Conducting Elections	344	1,698	-	-	451	-182	2,311
Registration of electors	4,284	1,873	-	-	478	-1,859	4,776
Council tax valuation	7,579	1,658	-	-	504	-2,657	7,084
Non-domestic lands valuation	11,413	2,968	-	-	920	-6,846	8,455
Local land charges	37	6	-	-	-	-	43
Non-road lighting	250	9,265	-	-	55	-70	9,500
General grants, bequests and donations	610	2,749	4,398	-	268	-	8,025
Corporate and democratic core costs	12,050	40,232	2	239	86,137	-13,647	125,013
Unapportionable central overheads	47,917	10,128	2	-	3,502	-5,239	56,310
Other ⁷	42,529	118,156	3,976	11,970	8,221	-81,194	103,658
General fund contributions to housing	.	582	.	.	.	.	582
General fund contribution to trading services	.	4,212	.	.	.	.	4,212
Interest on revenue balances	.	.	.	.	.	.	-
Loan Charges⁸	.	.	.	.	.	.	739,351
All services	4,465,321	3,556,916	303,629	56,817	374,541	-375,235	9,121,341

1 Revenue contributions to capital and support service costs for education and social work have been apportioned across each service area relative to expenditure on operating costs (including transfer payments). This has been done individually for each authority, with the Scotland total representing the sum of all 32 authorities.

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

3 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.

4 As defined in Appendix B of the Report to the Local Government Finance (Scotland) Order 2001 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	Net expenditure to be financed from revenue support grant, non-domestic rates, council taxes and balances	
Sales, Fees and charges	Other ⁵ income	Total	Specific ⁴ government grants	Total all specific income	Net expenditure to be financed from grants, non-domestic rates, council taxes and balances	Net expenditure to be financed from revenue support grant, non-domestic rates, council taxes and balances	
374,599	647,901	1,022,501	630,176	1,652,677	6,190,397	5,560,221	Brought forward
64,392	5,175	69,567	1	69,568	369,001	369,000	Environmental services
16,227	106	16,333	-	16,333	11,179	11,179	Cemetery, cremation and mortuary services
119	19	138	-	138	3,302	3,302	Coast protection, flood defence and land drainage
5,438	765	6,203	1	6,204	67,637	67,636	Environmental Health
924	363	1,287	-	1,287	22,306	22,306	Trading Standards
24,225	587	24,812	-	24,812	92,213	92,213	Waste Collection
16,825	2,849	19,674	-	19,674	97,777	97,777	Waste Disposal
634	486	1,120	-	1,120	74,587	74,587	Other waste management
94,815	31,606	126,421	-	126,421	125,530	125,530	Planning and economic development
24,810	1,166	25,976	-	25,976	2,561	2,561	Planning: Building control
18,430	823	19,253	-	19,253	12,220	12,220	Planning: Development control
1,480	823	2,303	-	2,303	33,953	33,953	Planning: Policy
1,652	1,200	2,852	-	2,852	17,446	17,446	Planning: Environmental initiatives
48,443	27,594	76,037	-	76,037	59,350	59,350	Economic development
86,794	85,076	171,870	17,625	189,495	301,908	284,283	Central services
12,021	6,377	18,398	638	19,036	30,169	29,531	Council tax collection
736	1,310	2,046	7,667	9,713	17,889	10,222	Council tax benefit administration
1,499	964	2,463	-	2,463	7,379	7,379	Non-domestic rates collection
428	1,991	2,419	9,321	11,740	31,672	22,351	Housing benefit administration
4,661	-	4,661	-	4,661	6,150	6,150	Registration of births, deaths and marriages
106	16	122	-11	111	3,157	3,168	Emergency Planning (non Police or Fire)
3,022	3,528	6,550	-	6,550	6,696	6,696	District Courts
8,316	687	9,003	-	9,003	-170	-170	Licensing
208	1,452	1,660	10	1,670	651	641	Conducting Elections
108	51	159	-	159	4,617	4,617	Registration of electors
54	25	79	-	79	7,005	7,005	Council tax valuation
103	50	153	-	153	8,302	8,302	Non-domestic lands valuation
163	-	163	-	163	-120	-120	Local land charges
930	-	930	-	930	8,570	8,570	Non-road lighting
342	662	1,004	-	1,004	7,021	7,021	General grants, bequests and donations
402	286	688	-	688	124,325	124,325	Corporate and democratic core costs
606	1,010	1,616	-	1,616	54,694	54,694	Unapportionable central overheads
53,089	66,667	119,756	-	119,756	-16,098	-16,098	Other ⁷
.	.	.	.	.	582	582	General fund contributions to housing
.	.	.	.	.	4,212	4,212	General fund contribution to trading services
.	29,544	29,544	.	29,544	-29,544	-29,544	Interest on revenue balances
.	.	.	.	.	739,351	739,351	Loan Charges⁸
620,601	799,302	1,419,903	647,802	2,067,706	7,701,437	7,053,635	All services

⁵ Includes other government grants of £374,537,000.

⁶ The "other income" figures for Social Work include £209,998,000 of income from Health Boards, Trusts and other public bodies. Figures are not necessarily consistent with previous years due to changes in recording practises.

⁷ Includes Unallocated contributions.

⁸ Includes leasing charges.

General fund services

TABLE 4B Detailed analysis of capital account 2001-02¹

	Expenditure ²					Total expenditure
	Acquisition of land, leases, existing buildings or works	New construction including improvements to existing buildings and dwellings and the purchase and sale of vehicles, plant, machinery and equipment	Capital grants to private sector	Capital grants to public corporations (including nationalised industries) and trading funds	Gross lending to the private sector	
Education	227	143,041	.	.	.	143,268
Schools	227	139,446	.	.	.	139,673
Community Education	-	3,595	.	.	.	3,595
Libraries, museums and galleries	-	8,683	.	.	.	8,683
Libraries	-	6,162	.	.	.	6,162
Museums and art galleries	-	2,521	.	.	.	2,521
Social work	83	31,276	.	.	.	31,359
Children	-	5,090	.	.	.	5,090
Elderly	-	14,438	.	.	.	14,438
Adults ³	83	11,589	.	.	.	11,672
Sheltered employment	-	159	.	.	.	159
Law, order and protective services	2,119	37,782	.	.	.	39,901
Police	2,020	18,430	.	.	.	20,450
Fire	99	19,352	.	.	.	19,451
Civil Defence	-	-	.	.	.	-
Roads and Transport	3,956	138,511	5,508	.	.	147,975
Roads	3,887	122,191	.	.	.	126,078
Transport	69	16,320	5,508	.	.	21,897
Environmental services	70	31,692	.	.	.	31,762
Cleansing	-	12,215	.	.	.	12,215
Flood prevention	-	12,770	.	.	.	12,770
Coast protection	-	4,866	.	.	.	4,866
Crematoria & Burial grounds	70	1,841	.	.	.	1,911
Planning and economic development	1,726	29,346	65	.	2,175	33,312
Factory building and industrial estates	36	11,647	.	.	.	11,683
Gross lending to business and repayments	-	-	.	.	2,175	2,175
Historic buildings	-	2,737	65	.	.	2,802
Physical planning	1,690	14,962	.	.	.	16,652
Leisure and recreation	160	40,833	926	.	.	41,919
Countryside amenities	4	2,266	.	.	.	2,270
Tourism & caravan sites	-	409	.	.	.	409
Recreation, sports and parks	156	32,796	926	.	.	33,878
Theatres and entertainment	-	5,362	.	.	.	5,362
Administrative buildings and equipment	140	53,049	.	.	.	53,189
Housing loans and grants	-	1,066	42,803	.	368	44,237
Other services⁴	526	33,084	714	.	594	34,918
All services	9,007	548,363	50,016	.	3,137	610,523

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

2 Capital is recorded on a cash basis (not accruals) so this information relates to capital payments and receipts in the financial year 2001-02.

General fund services

£ Thousands

Income ²					Net expenditure to be financed from grants, loans and balances	
Sales of assets	Repayment of loans by the private sector	Private sector contributions	Public sector contributions	Total income		
11,206	.	3,368	2,377	16,951	126,317	Education
10,709	.	2,371	2,196	15,276	124,397	Schools
497	.	997	181	1,675	1,920	Community Education
367	.	322	606	1,295	7,388	Libraries, museums and galleries
367	.	5	100	472	5,690	Libraries
-	.	317	506	823	1,698	Museums and art galleries
10,363	.	601	3,069	14,033	17,326	Social work
2,328	.	250	570	3,148	1,942	Children
6,050	.	133	867	7,050	7,388	Elderly
1,985	.	218	1,632	3,835	7,837	Adults ³
-	.	-	-	-	159	Sheltered employment
4,259	.	126	152	4,537	35,364	Law, order and protective services
3,975	.	72	108	4,155	16,295	Police
284	.	54	44	382	19,069	Fire
-	.	-	-	-	-	Civil Defence
4,231	2,244	3,447	5,652	15,574	132,401	Roads and Transport
3,979	.	3,137	5,465	12,581	113,497	Roads
252	2,244	310	187	2,993	18,904	Transport
616	.	82	122	820	30,942	Environmental services
280	.	34	-	314	11,901	Cleansing
49	.	24	2	75	12,695	Flood prevention
-	.	24	118	142	4,724	Coast protection
287	.	-	2	289	1,622	Crematoria & Burial grounds
21,784	5,822	2,196	3,274	33,076	236	Planning and economic development
7,001	.	915	217	8,133	3,550	Factory building and industrial estates
28	5,822	100	95	6,045	-3,870	Gross lending to business and repayments
832	.	101	1,163	2,096	706	Historic buildings
13,923	.	1,080	1,799	16,802	-150	Physical planning
2,563	337	5,411	2,777	11,088	30,831	Leisure and recreation
58	.	273	289	620	1,650	Countryside amenities
48	.	26	8	82	327	Tourism & caravan sites
2,382	337	2,375	2,480	7,574	26,304	Recreation, sports and parks
75	.	2,737	-	2,812	2,550	Theatres and entertainment
9,365	.	678	192	10,235	42,954	Administrative buildings and equipment
-	781	402	6,120	7,303	36,934	Housing loans and grants
25,801	5,317	7,001	991	39,110	-4,192	Other services⁴
90,555	14,501	23,634	25,332	154,022	456,501	All services

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

4 Includes District courts and Other local services.

Housing

TABLE 5A Revenue accounts 2001-02

	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	161,632	565,268	1,512	367,197	77,331	51,758	-23,951	5,941	1,206,688
Private sector housing renewal	2,713	.	627	.	40	960	-819	.	3,521
Housing benefits: Rent allowances	.	.	480,840	.	.	.	.	.	480,840
Housing benefits: Rent rebate	.	.	610,032	.	.	.	.	.	610,032
Other non-HRA housing ³	17,213	46,142	4,610	.	746	4,110	-5,921	.	66,900
All housing	181,558	611,409	1,097,621	367,197	78,117	56,828	-30,690	5,941	2,367,982

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

2 Figures not consistent with previous years due to changes in recording practises.

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

TABLE 5B Capital accounts 2001-02¹

	Expenditure ²					Total expenditure
	Acquisition of land, leases, existing buildings or works	Expenditure on new construction (including improvements to existing buildings and dwellings) and the purchase and sale of vehicles, plant machinery and equipment	Capital grants to private sector	Capital grants to public corporations (including nationalised industries) and trading funds	Gross lending to private sector	
Housing revenue account	474	267,641	3,378	250	2,321	274,064
Non-HRA Services						
Slum clearance	4	193	.	.	.	197
Other housing ⁴	883	16,140	8,586	98	48	25,755
All housing	1,361	283,974	11,964	348	2,369	300,016

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

2 Capital is recorded on a cash basis (not accruals) so this information relates to capital payments and receipts in the financial year 2001-02.

3 The table shows only the proportion of asset sales available to finance new borrowing.

4 Other housing includes homelessness, environmental improvements, land acquisition, ground consolidation works, provision of serviced sites, sites for travelling people, other non-HRA investment and receipts.

Housing

£ Thousands

Specific income							Net expenditure to be financed from grants, non domestic rates, council taxes and balances	Net expenditure to be financed from non domestic rates, council taxes and balances	
Sales, rents, fees and charges	Contributions from general fund ²	Other income	Increase on revenue balances	Total income	Central government grants	Total all specific income			
1,085,111	582	33,385	3,918	1,122,996	84,373	1,207,369	83,692	-681	Housing revenue account
685	.	-	.	685	83	768	2,836	2,753	Private sector housing renewal
.	.	22,433	.	22,433	440,530	462,963	458,407	17,877	Housing benefits: Rent allowances
.	.	63,301	.	63,301	501,279	564,579	546,731	45,453	Housing benefits: Rent rebate
30,551	.	1,484	.	32,035	12,516	44,551	34,865	22,349	Other non-HRA housing ³
1,116,348	582	120,603	3,918	1,241,451	1,038,780	2,280,231	1,126,531	87,751	All housing

£ Thousands

Income ²							
Sale of assets ³	Repayment of loans by private sector	Private sector contributions	Public sector contributions	Total income	Net expenditure to be financed from grants, loans and balances		
65,185	2,501	8,099	3,308	79,093	194,971	Housing revenue account	
.	.	.	.	-	197	Non-HRA Services	
4,300	27	172	12,440	16,939	8,816	Slum clearance	
						Other housing ⁴	
69,485	2,528	8,271	15,748	96,032	203,984	All housing	

Trading services

TABLE 6A Revenue accounts 2001-02

	Passenger Transport			
	Buses	Ferries	Other LA ¹ transport undertakings	Road bridges
Expenditure				
Employee costs	457	5,344	3,092	3,554
Operating expenses	446	3,297	5,674	1,428
Capital charges	23	1,398	843	6,378
Provision for repayment of external loans	-	-	-104	-2,332
Transfers to/from asset management revenue account	-23	-1,283	-56	-2,618
Revenue contributions to capital	-	-	1,397	1,879
Contribution to general fund	-	-	-	-
Contribution to reserve funds	-	-	590	-
Support service costs	21	1,009	159	87
Other	-	-	-	-
Adjustment for inter account and inter authority transfers ²	-581	-	-	-34
Total expenditure	343	9,765	11,595	8,342
Income				
Government grants	-	-	-	-
Sales, rents, fees and charges	213	2,155	9,336	12,923
Contributions towards deficiencies from general fund	71	7,560	1,788	-
Contributions towards deficiencies from other accounts	-	-	-	-
Other income	59	50	471	419
Total income	343	9,765	11,595	13,342

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 2001-02¹

	Shipping	Other LA ³ transport undertakings	Toll bridges
Expenditure²			
Acquisition of land and existing buildings	-	1,138	-
New Construction: (including improvements to existing buildings and dwellings) and the purchase and sale of vehicles, plant, machinery and equipment	467	15,423	882
Capital grants to private sector	-	-	-
Capital grants to public corporations (including nationalised industries) and trading funds	-	-	-
Gross lending to private sector	-	-	-
Total expenditure	467	16,561	882
Income²			
Sale of assets	4,971	5	-
Repayments of loans by private sector	-	-	-
Private sector contributions	-	10	-
Public sector contributions	-	150	-
Total income	4,971	165	-
Net expenditure to be financed from grants, loans and balances	-4,504	16,396	882

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

2 Capital is recorded on a cash basis (not accruals) so this information relates to capital payments and capital receipts in 2001-02.

Trading services

£ Thousands

Fishery harbours and markets	Other trading services	Total	
1,382	5,069	18,898	Expenditure
13,936	9,206	33,987	Employee costs
3,049	2,633	14,324	Operating expenses
-	27	-2,409	Capital charges
-832	-2,236	-7,048	Provision for repayment of external loans
543	565	4,384	Transfers to/from asset management revenue account
-	359	359	Revenue contributions to capital
3	4,459	5,052	Contribution to general fund
830	463	2,569	Contribution to reserve funds
-	-	-	Support service costs
-37	-2,698	-3,350	Other
			Adjustment for inter account and inter authority transfers ²
18,874	17,847	66,766	Total expenditure
			Income
-	177	177	Government grants
14,362	13,491	52,480	Sales, rents, fees and charges
3,617	595	13,631	Contributions towards deficiencies from general fund
541	1,611	2,152	Contributions towards deficiencies from other accounts
2	1,580	2,581	Other income
18,522	17,454	71,021	Total income

£ Thousands

Slaughter-houses	Other ⁴ trading services	Total	
-	-	1,138	Expenditure²
40	1,142	17,954	Acquisition of land and existing buildings
.	-	-	Construction: (including improvements to existing buildings and dwellings) and the purchase and sale of vehicles, plant, machinery and equipment
.	-	-	Capital grants to private sector
.	-	-	Capital grants to public corporations (including nationalised industries) and trading funds
40	1,142	19,092	Gross lending to private sector
			Total expenditure
			Income²
-	-	4,976	Sale of assets
-	-	-	Repayments of loans by private sector
-	178	188	Private sector contributions
-	8	158	Public sector contributions
-	186	5,322	Total income
40	956	13,770	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 2001-02

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									
304,851	55,146	9,394	79,158	2,327	48,708	1,446	417	615,576	35,171	-2,786	1,149,408

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

TABLE 8 Special funds¹ 2001-02

Expenditure							Adjustment ² for inter account and inter authority transfers	Total
Expenditure other than transfers	Transfers to			Other special funds	General fund revenue accounts	Trading revenue accounts		
	Capital accounts	Capital accounts	Capital accounts					
Reserve funds:								
Direct labour organisations		5,485	24,315	86	390	-	-	30,276
Renewal and repairs funds		23,434	16,698	-	2,918	542	-245	43,347
Other reserve funds		58,996	16,747	318	793	5,537	66	82,457
Capital funds		2,779	7,039	-	32,941	466	-	43,225
Other special funds ³		41,734	26,917	-	45	827	-900	68,623
All special funds		132,428	91,716	404	37,087	7,372	-1,079	267,928

1 Excludes trust and charity funds.

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

3 Includes insurance funds.

TABLE 9 Common good: Revenue account 2001-02

Expenditure								Adjustment ¹ for inter account and inter authority transfers	Total
Employee costs	Operating expenses	Transfer payments	Loan charges	Revenue contributions to capital	Support service costs	Other expenditure			
630	5,416	367	21	240	418	1,569	-321	8,340	

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					
161,008	338,885	322,134	70,986	627,458	10,141	1,530,612

£ Thousands

Income						Net balance in hand		
Transfers from						At beginning of year	At end of year	
General fund revenue accounts	Trading revenue accounts	Capital accounts	Other special funds	Other income	Total			
6,567	6,538	-	-	8,805	21,910	52,510	56,460	Reserve funds:
42,114	639	1,000	320	-4,994	39,079	-1,834	-334	Direct labour organisations
17,515	-7,641	-	5,537	24,182	39,593	124,759	129,076	Renewal and repairs funds
26,519	-	31,301	10,713	6,510	75,043	220,499	260,684	Other reserve funds
42,274	707	-	-	9,448	52,429	46,775	61,955	Capital funds
134,989	243	32,301	16,570	43,951	228,054	442,709	507,841	All special funds

£ Thousands

Income					
Sales, Rents, Fees and charges			Investment income	Other income	Total
6,260			1,973	570	8,803

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 Executive monitors local authority borrowing.

Table 10 shows local authority debt totals for the general fund, trading services and the housing revenue account. These figures are supplied on a **cash** (and not an accruals) basis i.e. transactions are recorded in the period *in which payment is made or received*

General Fund

Debt on general fund services is divided into relevant and non-relevant debt, this is to allow the proper functioning of mechanisms designed to support debt costs associated with non-revenue generating, non-grant supported undertakings. The costs of servicing debt on **relevant general fund services** are supported directly through loan charges support within Aggregate External Finance (AEF). **Revenue-generating, non-relevant debt** is 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) supported through specific grants.

Trading services & Housing Revenue Account

The costs of servicing debt on local authority trading services (e.g. piers, harbours, slaughterhouses) 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.

Outstanding debt

TABLE 10 Outstanding debt on local authority services in Scotland, 31 March 2002, by Councils and Boards.

	General Fund Services				Trading Services ³
	Relevant ¹		Non-Relevant ²		
	£ Thousand	per head (£)	£ Thousand	per head (£)	£ Thousand
Scotland	6,391,571	1,262	49,035	10	106,392
Aberdeen City	267,481	1,262	2,271	11	189
Aberdeenshire	218,352	962	-	-	3,204
Angus	76,567	707	1,464	14	-
Argyll & Bute	177,003	1,939	-	-	683
Clackmannanshire	52,780	1,098	-	-	87
Dumfries & Galloway	180,641	1,222	79	1	492
Dundee City	169,075	1,162	669	5	5,360
East Ayrshire	110,448	918	1,765	15	338
East Dunbartonshire	87,186	805	104	1	55
East Lothian	114,560	1,270	-	-	-
East Renfrewshire	65,852	737	638	7	-
Edinburgh, City of	577,080	1,285	3,748	8	786
Eilean Siar	135,689	5,130	-	-	2,333
Falkirk	121,407	836	-	-	4
Fife	311,621	891	344	1	1,266
Glasgow City	1,205,150	2,082	19,955	34	16,408
Highland	338,560	1,621	331	2	13,532
Inverclyde	124,832	1,483	2,189	26	1,587
Midlothian	76,401	944	-	-	-
Moray	102,727	1,181	1,437	17	158
North Ayrshire	118,318	871	1,777	13	403
North Lanarkshire	259,702	809	4,508	14	29
Orkney Islands	20,805	1,082	-	-	2,133
Perth & Kinross	110,826	821	695	5	1,702
Renfrewshire	141,391	818	1,954	11	777
Scottish Borders	144,841	1,354	-	-	242
Shetland Islands	-	-	-	-	-
South Ayrshire	104,399	931	1,562	14	941
South Lanarkshire	261,474	865	1,428	5	603
Stirling	117,745	1,366	233	3	80
West Dunbartonshire	97,447	1,044	1,673	18	599
West Lothian	128,791	810	899	6	453
Central Fire	8,239	29	-	-	-
Dumfries & Galloway Fire	5,850	40	-	-	-
Fife Fire	8,656	25	-	-	-
Grampian Fire	14,485	28	-	-	-
Highland & Islands Fire	16,808	61	-	-	-
Lothian & Borders Fire	20,622	23	-	-	-
Strathclyde Fire	50,260	23	-	-	-
Tayside Fire	8,938	23	-	-	-
Central Police	6,875	25	-	-	-
Dumfries & Galloway Police	9,450	64	-	-	-
Fife Police	16,092	46	-	-	-
Grampian Police	9,977	19	-	-	-
Lothian & Borders Police	21,890	25	-	-	-
Northern Police	19,715	71	-	-	-
Strathclyde Police	55,840	25	-	-	-
Tayside Police	13,550	35	-	-	-
Forth Bridge	-	-	-	-	-
Tay Bridge	-	-	-	-	13,589
Strathclyde Passenger Transport Authority ⁵	85,173	39	-	-	38,359

1 The costs of servicing debt on relevant general fund services are supported directly through loan charges support within Aggregate External Finance (AEF).

2 Debt on general fund services not relevant for loan charges support within AEF is generally on programmes (e.g. Social Inclusion Partnership) supported through specific grants.

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

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

5 Includes a reaggregation of debt from Strathclyde Councils to the Strathclyde Passenger Transport Authority.

Trading Services ³ per head (£)	Housing Revenue Account ⁴		Total All Services Debt £ Thousand	Total All Services Debt per head (£)	
	£ Thousand	per head (£)			
21	3,430,156	677	9,977,154	1,970	Scotland
1	103,423	488	373,364	1,762	Aberdeen City
14	146,590	646	368,146	1,622	Aberdeenshire
-	27,446	253	105,477	973	Angus
7	47,967	525	225,653	2,472	Argyll & Bute
2	24,004	499	76,871	1,599	Clackmannanshire
3	95,845	649	277,057	1,875	Dumfries & Galloway
37	113,665	781	288,769	1,985	Dundee City
3	77,104	641	189,655	1,576	East Ayrshire
1	34,794	321	122,139	1,128	East Dunbartonshire
-	25,359	281	139,919	1,552	East Lothian
-	23,193	259	89,683	1,003	East Renfrewshire
2	260,401	580	842,015	1,875	Edinburgh, City of
88	41,076	1,553	179,098	6,771	Eilean Siar
0	77,815	536	199,226	1,371	Falkirk
4	178,357	510	490,900	1,403	Fife
28	845,316	1,461	2,086,829	3,606	Glasgow City
65	195,167	934	547,590	2,621	Highland
19	89,640	1,065	218,248	2,594	Inverclyde
-	17,434	215	93,835	1,159	Midlothian
2	47,639	548	151,961	1,747	Moray
3	75,884	559	196,382	1,446	North Ayrshire
0	162,367	506	426,606	1,328	North Lanarkshire
111	1,767	92	24,705	1,285	Orkney Islands
13	39,175	290	152,398	1,129	Perth & Kinross
4	142,010	822	286,132	1,655	Renfrewshire
2	64,604	604	209,687	1,961	Scottish Borders
-	56,276	2,563	56,276	2,563	Shetland Islands
8	58,519	522	165,421	1,475	South Ayrshire
2	179,692	594	443,197	1,466	South Lanarkshire
1	35,019	406	153,077	1,776	Stirling
6	88,954	953	188,673	2,022	West Dunbartonshire
3	53,654	337	183,797	1,156	West Lothian
-	-	-	8,239	29	Central Fire
-	-	-	5,850	40	Dumfries & Galloway Fire
-	-	-	8,656	25	Fife Fire
-	-	-	14,485	28	Grampian Fire
-	-	-	16,808	61	Highland & Islands Fire
-	-	-	20,622	23	Lothian & Borders Fire
-	-	-	50,260	23	Strathclyde Fire
-	-	-	8,938	23	Tayside Fire
-	-	-	6,875	25	Central Police
-	-	-	9,450	64	Dumfries & Galloway Police
-	-	-	16,092	46	Fife Police
-	-	-	9,977	19	Grampian Police
-	-	-	21,890	25	Lothian & Borders Police
-	-	-	19,715	71	Northern Police
-	-	-	55,840	25	Strathclyde Police
-	-	-	13,550	35	Tayside Police
-	-	-	-	-	Forth Bridge
..	-	-	13,589	..	Tay Bridge
17	-	-	123,532	56	Strathclyde Passenger Transport Authority ⁵

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 about 12 per cent of 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, is for those valued at over £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 incomes 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 Taxes

Non-Domestic Rates (NDR) have survived in much the same form for many years alongside a number of revisions to the domestic tax system. Each non-domestic property's **Rate Bill** is calculated on the basis of its **Rateable Value** and the prevailing **Rate Poundage**. These are explained below:

Most non-domestic properties are valued by local assessors, the last valuation was at April 2000 (based on the value in 1998). An appeal system is in place for rate payers who believe that their property has been incorrectly valued. For certain industries (principally the former nationalised industries) the normal statutory basis of rating valuation has been suspended by law and a precisely defined statutory formula has been substituted. Properties that have been valued in this way are known as formula valued subjects.

The rate poundage is the rate of property tax expressed in terms of pence in the pound; it is applied to the rateable value of a property to give the rate bill. Until 1989 local authorities set the rate poundage, but in 1989 the Secretary of State for Scotland took responsibility for the rate poundage. Between 1990 and 1994 the Secretary of State set rate poundages for each local authority area with the aim that rate poundages would converge on a single all-Scotland poundage. Following the 1995 revaluation of non-domestic rates in Scotland a single all-Scotland poundage was set. Subsequently the poundage has been updated annually on the basis of the retail prices index in September of the preceding year. The poundage for 2000/01 was set with the aim of ensuring that non-domestic rate income remained unchanged, in real terms, as a result of the 2000 revaluation.

The figures in Table 13 are shown net of reliefs. Relief arrangements apply to empty property, charities and premises used for religious worship. In addition, Transitional Relief assists businesses which have a large increase in their bill following a revaluation.

Each council, having collected its taxes, pays its 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, and is set by the Scottish Executive 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.

Table 11

Council tax 2001-02 and 2002-03

Authority	Council tax base		Band D council tax		Council tax income ³
	September 2001 ¹	September 2002 ²	2001-02	2002-03	2001-02 ⁴
	(Band D equivalents)		(£)	(£)	(£000s)
Scotland	1,867,639	1,884,258	929	971	1,648,530
Aberdeen City	84,391	84,501	934	981	73,958
Aberdeenshire	87,854	89,441	855	919	75,051
Angus	39,217	39,547	821	881	31,086
Argyll & Bute	36,397	36,729	984	1,009	34,236
Clackmannanshire	16,605	16,805	951	978	15,139
Dumfries & Galloway	55,241	55,565	857	899	45,451
Dundee City	47,298	47,562	1,046	1,079	47,870
East Ayrshire	39,229	39,444	922	967	32,778
East Dunbartonshire	46,014	45,967	872	915	38,714
East Lothian	36,290	36,758	909	955	31,535
East Renfrewshire	39,123	39,158	859	910	32,355
Edinburgh, City of	189,897	190,933	960	1,001	171,441
Eilean Siar	9,007	9,030	765	815	6,658
Falkirk	49,765	50,799	813	863	39,239
Fife	123,377	125,054	891	935	106,955
Glasgow City	205,453	205,465	1,120	1,141	206,149
Highland	80,797	81,884	889	939	69,521
Inverclyde	28,258	28,144	1,012	1,062	26,364
Midlothian	28,772	28,883	1,001	1,036	27,727
Moray	28,244	28,664	825	865	22,917
North Ayrshire	47,288	47,518	877	927	38,535
North Lanarkshire	102,865	104,948	907	939	90,124
Orkney Islands	6,849	6,929	754	824	5,097
Perth & Kinross	55,088	55,868	875	936	47,416
Renfrewshire	65,173	65,407	896	941	54,942
Scottish Borders	41,093	41,712	785	864	31,288
Shetland Islands	7,328	7,372	747	810	5,396
South Ayrshire	45,011	45,477	874	918	37,647
South Lanarkshire	105,855	107,424	924	947	93,964
Stirling	33,736	34,317	954	1,011	31,359
West Dunbartonshire	33,058	33,084	1,024	1,050	31,244
West Lothian	53,061	53,867	919	951	46,374

1 Number of Band D equivalents on the valuation list on 3 September 2001.

2 Number of Band D equivalents on the valuation list on 2 September 2002.

3 Council Tax income for 2002-03 is not yet available on an accruals basis.

4 Includes Council Tax Benefit.

Table 12**Council tax collection rates 1996-97 to 2002-03**

Billing Year	Collected in Billing Year		Collected by 31 March 2003	
	Total (£000s)	As a percentage of amount billed (%)	Total (£000s)	As a percentage of amount billed (%)
1996-97	884,993	86.7	955,871	95.0
1997-98	987,780	87.3	1,060,462	94.8
1998-99	1,053,355	87.2	1,134,703	94.7
1999-00	1,109,853	88.3	1,179,489	94.4
2000-01	1,195,133	89.2	1,249,113	93.7
2001-02	1,293,985	90.6	1,324,843	93.2
2002-03	1,381,737	91.3	1,381,737	91.3

1 Source: Accounts Commission and Council Tax Revenues Received (CTRR) statistical returns to the Scottish Executive.

2 Both council tax liability and the income received can change after the end of the billing year, so the denominator for the two percentage calculations may not be identical.

Table 13

Non domestic rates 2001-02 and 2002-03

Authority	Non domestic subjects ^{1,2}		Non domestic rateable values ¹		Non domestic rate income	
	April 2001	April 2002	April 2001 (£000s)	April 2002 (£000s)	2001-02 (£000s)	2002-03 ³ (£000s)
Scotland	220,545	221,624	4,473,335	4,517,966	1,671,722	1,710,478
Aberdeen City	8,990	9,281	298,171	301,305	117,138	118,136
Aberdeenshire	11,511	11,949	136,796	138,012	51,690	57,392
Angus	5,077	5,098	63,281	64,157	22,850	24,811
Argyll & Bute	7,381	7,372	75,740	75,711	29,103	29,514
Clackmannanshire	1,521	1,573	32,297	30,980	11,231	11,498
Dumfries & Galloway	9,160	9,125	87,020	89,092	33,790	36,207
Dundee City	6,016	5,998	148,209	150,040	52,414	53,959
East Ayrshire	4,338	4,315	66,684	68,283	24,719	25,052
East Dunbartonshire	2,334	2,322	49,613	49,806	18,367	19,095
East Lothian	3,320	3,363	60,232	60,288	26,472	26,708
East Renfrewshire	1,697	1,718	29,839	30,536	10,535	11,710
Edinburgh, City of	19,945	19,873	625,173	634,935	232,671	241,778
Eilean Siar	2,203	2,174	15,389	15,396	5,360	5,562
Falkirk	5,083	5,113	131,229	134,395	53,436	51,240
Fife	12,975	12,997	278,238	278,977	109,936	104,757
Glasgow City	26,789	26,559	733,445	739,974	266,242	254,909
Highland	16,041	16,158	174,137	175,719	64,434	67,164
Inverclyde	2,449	2,462	55,427	55,292	20,278	19,640
Midlothian	2,662	2,698	46,678	48,090	16,397	16,882
Moray	5,575	5,668	58,001	58,559	23,230	24,195
North Ayrshire	5,081	5,050	99,899	100,708	38,962	38,613
North Lanarkshire	9,068	9,148	231,741	234,806	80,037	86,058
Orkney Islands	1,792	1,795	16,662	16,783	6,788	6,816
Perth & Kinross	7,840	7,843	114,458	114,552	41,100	43,097
Renfrewshire	5,644	5,806	147,239	147,848	57,515	66,732
Scottish Borders	7,008	6,897	60,362	59,630	20,647	22,451
Shetland Islands	1,981	1,996	33,107	33,132	13,120	13,213
South Ayrshire	4,830	4,834	84,419	84,270	30,839	32,872
South Lanarkshire	9,409	9,638	227,364	229,350	80,652	84,779
Stirling	4,817	4,727	85,828	86,004	31,851	34,034
West Dunbartonshire	2,840	2,826	67,553	68,391	25,164	27,031
West Lothian	5,168	5,248	139,105	142,944	54,756	54,574

1 Includes formula valued subjects.

2 Includes those with a zero rateable value.

3 Mid-year estimate.

Table 14**Valuation Roll summary, April 2001 and April 2002**

Subject Class	Number of subjects		Rateable value	
	April 2001	April 2002	April 2001 (£000s)	April 2002 (£000s)
Commercial subjects	146,289	146,928	2,488,487	2,513,956
Shops (including restaurants)	54,607	54,270	999,315	994,286
Offices ¹	30,453	31,118	699,078	712,850
Hotels, boarding houses etc	7,615	7,656	124,217	126,922
Other Commercial Subjects	53,614	53,884	665,877	679,898
Industrial and freight transport subjects	15,717	15,562	680,054	676,845
Mineral subjects	384	390	22,017	24,664
Oil related and petrochemical plants	15	15	61,750	61,450
Other industrial and freight transport subjects	15,318	15,157	596,288	590,731
Other locally valued subjects	58,311	58,901	1,016,657	1,038,678
Docks and Harbours	407	422	11,637	11,607
Independent generators	45	49	3,794	4,617
Telecommunications	845	1,017	119,816	120,507
Waterways	8	8	44	44
Miscellaneous subjects	57,006	57,405	881,366	901,903
Formula valued subjects	228	233	288,136	288,488
Total	220,545	221,624	4,473,335	4,517,966

¹ Including bank offices, sorting offices and information centres.

SCOTTISH EXECUTIVE STATISTICAL SERVICES

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The aim of the Statistical Service is to provide relevant and reliable statistical information, analysis and advice that meet the needs of government, business and the people of Scotland.

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 - Working with the rest of the Government Statistical Service to develop joint approaches/solutions where appropriate.
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