

# Corporate management

## Performance Indicators 2002/03

Comparing the performance of Scottish councils

Prepared for the Accounts Commission

January 2004



C O U N C I L . G O V . U K /

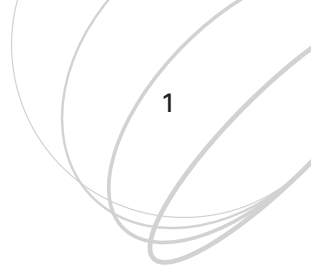
### The Accounts Commission

The Accounts Commission is a statutory, independent body, which through, the audit process, assists local authorities in Scotland to achieve the highest standards of financial stewardship and the economic, efficient and effective use of their resources. The Commission has five main responsibilities:

- securing the external audit
- following up issues of concern identified through the audit, to ensure satisfactory resolutions
- reviewing the management arrangements which audited bodies have in place to achieve value for money
- carrying out national value for money studies to improve economy, efficiency and effectiveness in local government
- issuing an annual direction to local authorities which sets out the range of performance information which they are required to publish.

The Commission secures the audit of 32 councils and 35 joint boards (including police and fire services). Local authorities spend over £9 billion of public funds a year.

**Audit Scotland** is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Accounts Commission and the Auditor General for Scotland. Together they ensure that the Scottish Executive and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.



# Main findings

## Housing and council tax benefits

### Indicator 1 Page 4

For each of the three categories of benefits claims, councils have reported quicker overall processing times compared with the previous year. More councils also met the targets for processing benefit claims set by the Department for Works and Pensions (DWP). For processing of:

- new claims – 11 councils met the DWP target, one more council than the previous year
- notifications of changes of circumstances – nine councils met the DWP target, three more councils than the previous year
- renewal claims – 11 councils met the DWP target, two more councils than the previous year.

South Lanarkshire, North Lanarkshire and Shetland Islands met all the DWP targets in 2002/03.

### Indicator 2 Page 10

There were almost 746,000 council tax and housing benefit cases. The average gross cost per case was just over £47. The cost per case varied from £28 (South Lanarkshire) to almost £110 (Shetland Islands).

## Finance

### Indicator 3 Page 13

Across Scotland, councils collected 91.5% of council tax due in the year, the highest amount collected since the indicator was introduced in 1996. However, there continues to be wide variation in collection levels, ranging from 83.7% in Glasgow to 97.7% in Orkney Islands.

Since local government reorganisation in 1996 councils have collected 93.7% of council tax due (at 31 March 2003). However, there remains over £550 million of council tax outstanding. Glasgow City (£128 million outstanding) and West Dunbartonshire (almost £20 million outstanding) collected the lowest percentages of council tax due since 1996.

### Indicator 4 Page 16

In 2002/03, the total cost of collecting council tax was £31.3 million. The average cost of collecting council tax per dwelling was £13.53.

## Finance continued

### Indicator 5 Page 18

In 2002/03, the net amount of non-domestic rates billed was almost £1.79 billion. Of this amount councils collected 95.6% (£1.71 billion) that was due in the year.

### Indicator 6 Page 20

Across Scotland, on average, councils paid 82% of invoices on time. The percentage paid on time represents an improvement year-on-year since 1998/99 when the indicator was first introduced. Five councils (Aberdeen City, Dumfries & Galloway, Dundee City, Perth & Kinross and West Lothian) paid at least nine in every ten invoices on time. However, Fife and Inverclyde paid fewer than seven in every ten invoices on time.

## Corporate issues

### Indicator 7 Page 22

Across all groups of employees, 5.4% of working time was lost due to sickness absence – the same as previous years. This equates on average to 12 days sick leave per employee. There is however, wide variation among councils in sickness absence levels, ranging from 3.9% in Moray (eight days per employee) to 6.8% in Fife (15 days per employee).

### Indicator 8 Page 28

Overall, councils reported that women filled 24% of the 3,300 chief official and senior management posts – a slight increase compared with previous years (23%). Women filled 66% of the 4,800 head and deputy head teachers' posts – a slight reduction compared with the previous year (68%).



# Introduction

>>> If you want to know more  
access our website at:  
[www.audit-scotland.gov.uk/performance](http://www.audit-scotland.gov.uk/performance)

Each year councils publish a range of information to show people how well they are providing their services and how they compare with other councils.

This pamphlet contains information on eight indicators relating to the councils' management of benefits, finance and corporate issues. The indicators are:

- processing benefit applications
- housing and council tax benefit costs
- council tax collection costs
- council tax collection income
- non-domestic rates income
- payment of invoices
- employee sickness levels
- equal opportunities.

## Other pamphlets published by the Commission cover:

Cultural and community services  
Children's services  
Environmental and regulatory services  
Housing and social work services  
Police and fire services

The Commission will also be providing on its website:

- a comprehensive compendium of the information for all the services for which there are performance indicators
- council profiles analysing indicators on a council-by-council basis.

## Using the information

For each activity we have set out why some of the differences in performance may have arisen. We also highlight particular features of the information – for example, the range in performance achieved by different councils' performance over time.

Several factors affect the way a council performs its activities. You need to be aware of these in order to understand why results may vary. Some of these factors are outwith the control of a council - for example, population size and density, geographical area, and the mix between urban and rural settlements. Others may be specific to the service or the groups of people it serves. These local factors may mean that a council with a performance which, at first sight, appears to be worse than that of another has, in fact, done better given the circumstances it faces.

In this pamphlet we have shown information for councils for 2002/03 and where appropriate made comparison with previous years. However, for some indicators, councils have submitted data that their auditors have identified as unreliable because of doubts about the reliability of the arrangements for producing the information (see below).

In such cases we have shown the information separately and have not included it in the calculation of any overall Scottish averages, although such information was included prior to 2001/02.

## Key

Auditors appointed by the Accounts Commission have reviewed authorities' arrangements for producing the performance information. In the tables shown in this pamphlet, an asterisk (\*) against the data for a council indicates that the auditor expressed doubts about the reliability of its arrangements for producing the information.

# Housing and council tax benefits

## Indicator 1: Processing benefits applications

The time to process benefit applications in calendar days.

This indicator shows the average time taken to process new claims and notifications of changes of circumstances, and the percentage of renewal claims that are processed on time.

The time to process a claim is the period from the council receiving an application for benefit at any of its offices, to the date of notifying the applicant of the outcome. This may include a period of time when an application for benefit is outwith a council's control, for example, when the application is returned to the applicant for additional information.

### Points to bear in mind

Councils that have significant backlogs of applications will report longer processing times. A consequence of longer processing times for benefits claims is that a council may have higher rent arrears.

Nineteen councils comply fully with the Department for Work and Pensions (DWP) verification framework. To encourage compliance the framework was divided into three separate modules for new claims, renewal claims and in-claim activity, which allows councils to phase-in modules and choose how many to adopt at any one time. The framework sets out the information that councils should collect, the verification requirements that need to take place before benefit is paid, and the checks that should be made during the life of a claim.

The councils that comply fully with the framework are Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Dunbartonshire, East Lothian, Falkirk, Inverclyde, Midlothian, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire and Stirling. A further six councils are part compliant. Seven councils (Aberdeen City, Dundee City, East Ayrshire, City of Edinburgh, Glasgow City, North Ayrshire and Renfrewshire) are not yet compliant. Councils that are less well prepared to meet the minimum standards of the framework may experience longer processing times and higher benefits administration costs when they implement the framework.

The DWP has set targets for processing times as a guide to performance levels that councils should aspire to achieve or exceed. These targets are based on the top quarter of all performance figures reported to the Department by councils across the UK:

- Processing times for new claims – 36 days
- Processing times for notifications of changes of circumstances – nine days
- Percentage of renewal claims processed on time – 83%.

## Commentary

### Processing benefit claims

For each of the three categories of benefits claims councils have reported quicker overall processing times compared with the previous year. More councils also met the targets for processing benefit claims set by DWP. For processing of:

- new claims – 11 councils met the DWP target, one more council than the previous year
- notifications of changes of circumstances – nine councils met the DWP target, three more councils than the previous year
- renewal claims – 11 councils met the DWP target, two more councils than the previous year.

South Lanarkshire, North Lanarkshire and Shetland Islands met all the DWP targets in 2002/03. The performance within each of the benefit categories follows.

### Processing new claims

The average time to process new claims for the 29 councils that reported reliable information for this indicator was 49 days, a slight improvement compared with the previous year (51 days). Fife and Glasgow City, for the second consecutive year did not report reliable information, Orkney Islands also reported unreliable information in 2002/03.

The time to process new claims ranged from 19 days in South Lanarkshire to 111 days in North Ayrshire. Where reliable information was available 15 councils reduced the time to process new claims compared with the previous year. Four councils (Angus, Moray, North Ayrshire, and West Dunbartonshire) took, on average, more than 70 days (ten weeks) to process new claims (Table 1a).

Eleven councils, one more than the previous year achieved the DWP target for processing claims within 36 days.

### Processing notifications of changes of circumstances

The average time to process notifications of changes of circumstances for the 30 councils that reported reliable information was 15 days, a slight improvement on the previous year (16 days).

The time to process notifications of changes of circumstances ranged from five days in Shetland Islands, Argyll & Bute and Highland to 42 days in Moray. Where reliable information was available, 15 councils took fewer days, on average, to process notifications of changes of circumstances compared with the previous year (Table 1b).

Nine councils achieved the DWP target for processing notification of changes of circumstances within nine days, three more councils compared with the previous year.

### Processing renewal claims

Overall, the percentage of renewal claims processed on time for the 31 councils that reported reliable information was 77%, an improvement compared with the previous year (73%).

The percentage of renewal claims processed on time ranged from 4% in Moray to almost 100% in Perth & Kinross and Shetland Islands. Where reliable information was available, 15 councils processed a higher percentage of renewal claims on time compared with the previous year. Angus, Midlothian, and Moray, processed less than 50% on time ([Table 1c](#)).

Eleven councils, two more than the previous year, achieved the DWP target of 83% of renewal claims being processed on time. Six of these councils Clackmannanshire, Fife, Perth & Kinross, Shetland Islands, South Lanarkshire and West Lothian, also met the target in 2001/02.



**Table 1a****Processing time for new benefit claims**

	Average time to process new claims (days)	
	2002/03	2001/02
	Meeting DWP target	
South Lanarkshire	19	25
Stirling	23	26
Perth & Kinross	25	18
North Lanarkshire	26	44
Clackmannanshire	29	33
Scottish Borders	31	28
Shetland Islands	32	23
Falkirk	32	42
East Renfrewshire	32	26
Argyll & Bute	33	42
West Lothian	35	31
	Not meeting DWP target	
Renfrewshire	39	29
Dumfries & Galloway	40	48
Aberdeenshire	44	*64
Highland	44	37
East Dunbartonshire	47	49
Aberdeen City	51	48
East Lothian	53	80
South Ayrshire	57	61
East Ayrshire	59	71
Eilean Siar	59	80
Edinburgh, City of	59	68
Dundee City	60	55
Midlothian	64	71
Inverclyde	65	*69
Angus	79	46
West Dunbartonshire	84	106
Moray	102	76
North Ayrshire	111	93
<b>Scotland</b>	<b>49</b>	<b>51</b>
UNRELIABLE DATA		
Fife	*58	*52
Glasgow City	*42	*36
Orkney Islands	*19	17

The Scotland figures exclude councils that reported unreliable information.

**Table 1b**  
Processing times for notifications of changes of circumstances

	Average time to process notifications of changes of circumstances (days)	
	2002/03	2001/02
	Meeting DWP target	
Shetland Islands	5	3
Argyll & Bute	5	9
Highland	5	6
Aberdeenshire	6	*11
Stirling	7	10
Inverclyde	7	*10
North Lanarkshire	7	11
South Lanarkshire	8	9
East Renfrewshire	9	9
	Not meeting DWP target	
West Dunbartonshire	10	14
East Dunbartonshire	10	12
Dumfries & Galloway	11	14
West Lothian	11	11
East Lothian	11	13
East Ayrshire	12	49
Falkirk	13	15
Eilean Siar	15	33
Perth & Kinross	15	19
Clackmannanshire	15	20
South Ayrshire	16	11
Angus	18	15
Edinburgh, City of	19	22
Renfrewshire	21	19
Scottish Borders	21	10
Dundee City	22	*16
Fife	24	18
Aberdeen City	26	19
North Ayrshire	30	20
Midlothian	33	33
Moray	42	21
<b>Scotland</b>	<b>15</b>	<b>16</b>
UNRELIABLE DATA		
Glasgow City	*18	*21
Orkney Islands	*3	3

The Scotland figures exclude councils that provided unreliable information.

Table 1c

## Processing time for renewal benefit claims

	Percentage of renewal claims processed on time	
	2002/03	2001/02
	<b>Meeting DWP target</b>	
Perth & Kinross	99.5	99.5
Shetland Islands	99.5	98.0
Clackmannanshire	92.6	99.3
South Lanarkshire	92.5	99.3
Dumfries & Galloway	90.9	72.0
West Lothian	90.5	84.7
Aberdeenshire	88.1	*81.2
Fife	88.0	99.1
Scottish Borders	86.8	80.8
North Lanarkshire	86.1	67.2
Glasgow City	84.9	*80.3
	<b>Not meeting DWP target</b>	
South Ayrshire	80.3	79.6
East Ayrshire	80.2	93.6
Falkirk	78.9	75.2
Stirling	78.5	67.2
Inverclyde	77.4	69.6
Dundee City	76.0	71.9
East Renfrewshire	75.2	99.4
Aberdeen City	73.9	75.5
East Dunbartonshire	72.3	76.9
North Ayrshire	70.9	60.5
East Lothian	68.5	36.1
Renfrewshire	68.2	77.1
West Dunbartonshire	67.7	71.6
Highland	64.3	68.7
Argyll & Bute	59.9	48.1
Edinburgh, City of	58.7	52.8
Eilean Siar	56.3	25.9
Angus	48.6	69.5
Midlothian	44.4	45.2
Moray	3.6	40.4
<b>Scotland</b>	<b>76.9</b>	<b>73.1</b>
UNRELIABLE DATA		
Orkney Islands	*91.4	91.5

Orkney Island's unreliable information is excluded from the Scotland figure.

## Indicator 2: Housing and council tax benefits costs

The gross administration cost per case for housing and council tax benefit.

This indicator shows the average administration cost in each council for dealing with housing and council tax benefits.

A council may choose to provide a high level of advice and counselling to claimants. The costs of such services will add to the cost to be reported in this indicator.

### Points to bear in mind

Benefit claims may be more numerous or more complicated in areas where:

- there is a high proportion of applications from people who live at two or more addresses during the year
- there is a high proportion of applications from people in privately rented accommodation, where the application process is more complex
- there are more people in shared accommodation.

The cost per case may be affected by:

- the time taken to collect all the information needed to process a claim
- the allocation of overhead costs to this function, which should follow CIPFA guidance, may, nevertheless, vary among councils.

Nineteen councils comply fully with the Department for Work and Pensions (DWP) verification framework. To encourage compliance the framework was divided into three separate modules for new claims, renewal claims and in-claim activity, which allows councils to phase-in modules and choose how many to adopt at any one time. The framework sets out the information that councils should collect, the verification requirements that need to take place before benefit is paid, and the checks that should be made during the life of a claim.

The councils that comply fully with the framework are Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Dunbartonshire, East Lothian, Falkirk, Inverclyde, Midlothian, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire and Stirling. A further six councils are part compliant. Seven councils (Aberdeen City, Dundee City, East Ayrshire, City of Edinburgh, Glasgow City, North Ayrshire and Renfrewshire) are not yet compliant. Councils that are less well prepared to meet the minimum standards of the framework may experience longer processing times and higher benefits administration costs when they implement the framework.

### Commentary

Thirty-one councils reported this information. Glasgow City reported unreliable information. There were almost 746,000 council tax and housing benefit cases ranging from slightly over 2,000 in Shetland Islands to almost 74,000 in North Lanarkshire.

Overall, the average cost per case was just over £47, an increase compared with the previous year (£42) (Table 2). The cost per case varied from £28 (South Lanarkshire) to almost £110 (Shetland Islands). Notably both these councils are within the best performing councils for processing claims (see indicator 1). Where comparison could be made with councils that reported reliable information, 23 councils increased their gross cost per case compared with the previous year. Four councils (Falkirk, North Lanarkshire, Renfrewshire, and South Lanarkshire) reported costs below £35 per case while a further four councils (Angus, Eilean Siar, Highland and Shetland Islands) reported costs in excess of £70 per case.

Table 2

## Gross administration cost per case

	Number of council tax and housing benefit cases (average)	Gross administration cost per case for housing and council tax benefit	
		2002/03 £	2001/02 £
Aberdeen City	31,842	52.60	48.82
Aberdeenshire	21,045	46.41	29.11
Angus	15,038	70.61	53.02
Argyll & Bute	13,991	45.12	37.68
Clackmannanshire	10,000	35.40	35.15
Dumfries & Galloway	22,893	40.65	37.71
Dundee City	40,295	64.30	57.63
East Ayrshire	25,675	49.91	47.11
East Dunbartonshire	9,827	51.95	39.33
East Lothian	12,977	58.02	57.56
East Renfrewshire	8,418	47.01	48.10
Edinburgh, City of	71,086	62.31	61.47
Eilean Siar	4,342	83.33	*53.68
Falkirk	27,229	31.94	19.13
Fife	60,450	46.08	43.05
Highland	30,609	70.54	57.44
Inverclyde	20,705	37.40	37.90
Midlothian	11,562	56.84	61.37
Moray	9,937	68.94	62.00
North Ayrshire	28,619	47.96	32.56
North Lanarkshire	73,911	29.02	31.14
Orkney Islands	2,125	50.70	37.79
Perth & Kinross	15,744	50.40	46.46
Renfrewshire	37,391	30.18	37.47
Scottish Borders	15,357	49.99	52.83
Shetland Islands	2,098	109.86	101.55
South Ayrshire	19,322	46.75	41.94
South Lanarkshire	37,648	27.99	27.43
Stirling	12,052	55.52	57.85
West Dunbartonshire	26,165	35.20	34.55
West Lothian	27,348	39.41	35.84
<b>Scotland</b>	<b>745,701</b>	<b>47.27</b>	<b>41.89</b>
UNRELIABLE DATA			
Glasgow City	*166,303	*39.14	36.60

Glasgow City's unreliable information is excluded from the Scotland figures.



# Finance

## Indicator 3: Council tax collection

The percentage of council tax due in the year (excluding reliefs and rebates) collected by the end of the year.

This indicator shows the proportion of council tax due in the financial year that was collected by 31 March 2003. This is a measure of councils' effectiveness at collecting the council tax due to them.

Collection levels exclude the amount a council awards to people who receive council tax benefits.

### Points to bear in mind

The variation in collection levels of council tax between councils can be explained in part by factors such as social deprivation and population density, which are outwith their control. However, other factors – such as the accuracy of records and the speed with which recovery procedures are initiated – are directly within councils' control.

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow more of a like-for-like comparison. These groupings were used in the Commission's report 'Council tax collection' (February 1998) where more information on them can be obtained.

### Commentary

In 2002/03, the net amount of council tax billed was £1.51 billion compared with £1.42 billion in the previous year. [Across Scotland, councils collected 91.5% \(£1.38 billion\) of council tax due in the year. Overall, the in-year council tax collection level has increased, for the fourth consecutive year.](#) Collection levels increased in 29 of the 32 councils. Only Dumfries & Galloway, Moray and Scottish Borders, who all collected above the Scottish average in 2002/03, failed to improve on their previous year collection level ([Table 3a](#)). [However, there continues to be wide variation in collection levels, ranging from 83.7% in Glasgow to 97.7% in Orkney Islands.](#)

Much of the uncollected council tax will be recovered in later financial years, however, it is important that councils maximise the in-year collection level. Information from the Scottish Executive on collection levels demonstrates that many councils that collect low levels of council tax in the year it falls due, fail to increase significantly their overall collection levels for previous years. [Since local government reorganisation in 1996 councils have collected 93.7% of council tax due \(at 31 March 2003\). However, there remains over £550 million of council tax outstanding \(Table 3b\).](#)

Five councils (East Ayrshire (90.5%), Glasgow City (86.4%), Inverclyde (91.3%), North Ayrshire (91.9%), and West Dunbartonshire (87.8%)), that reported the lowest collection levels for the period 1996 to 2003 are also the councils that regularly report the lowest in-year collection levels. [Glasgow City \(£128 million outstanding\) and West Dunbartonshire \(almost £20 million outstanding\) collected the lowest percentages of council tax due since 1996.](#)

**Table 3a**

Percentage of income due from council tax for the year that was received by the end of the year.

	2002/03	2001/02	2000/01	1999/2000	1998/99
FAMILY A					
Eilean Siar	<b>91.1</b>	88.9	87.8	89.7	90.1
Highland	<b>92.6</b>	92.2	91.4	91.1	90.1
Moray	<b>92.7</b>	92.7	92.3	92.9	91.0
Argyll & Bute	<b>93.0</b>	92.5	91.8	90.1	88.3
Midlothian	<b>93.1</b>	92.9	91.5	90.7	88.6
Aberdeenshire	<b>94.0</b>	93.8	93.2	91.8	94.2
Dumfries & Galloway	<b>94.0</b>	94.2	93.5	92.0	88.1
East Lothian	<b>94.5</b>	94.2	92.4	90.8	87.2
Angus	<b>94.7</b>	94.5	93.9	93.6	93.5
Perth & Kinross	<b>95.0</b>	94.1	93.5	92.1	93.1
Scottish Borders	<b>96.0</b>	96.3	95.7	95.7	95.2
Shetland Islands	<b>96.1</b>	95.8	95.2	94.5	94.3
Orkney Islands	<b>97.7</b>	97.3	96.4	96.3	96.1
FAMILY B					
East Ayrshire	<b>88.3</b>	86.4	85.3	83.2	81.8
North Ayrshire	<b>89.9</b>	89.5	87.2	85.2	83.8
Clackmannanshire	<b>90.2</b>	89.7	88.5	86.7	86.6
Fife	<b>91.9</b>	90.9	89.2	90.4	91.8
West Lothian	<b>92.3</b>	91.4	90.3	88.5	84.3
East Dunbartonshire	<b>93.6</b>	92.9	91.0	91.0	90.0
Falkirk	<b>94.0</b>	93.8	93.1	92.3	91.6
South Ayrshire	<b>94.0</b>	93.9	93.3	91.5	88.2
East Renfrewshire	<b>95.2</b>	94.5	93.5	93.3	91.2
Stirling	<b>95.8</b>	95.0	93.9	93.7	92.1
FAMILY C					
Glasgow City	<b>83.7</b>	81.5	80.1	78.9	77.3
Dundee City	<b>85.7</b>	85.0	85.0	86.6	87.3
West Dunbartonshire	<b>87.0</b>	84.5	79.6	80.4	76.6
Inverclyde	<b>88.0</b>	87.0	80.3	81.3	77.2
Aberdeen City	<b>90.1</b>	89.8	89.9	89.7	89.6
Edinburgh, City of	<b>90.7</b>	90.3	88.1	88.1	87.7
North Lanarkshire	<b>92.2</b>	90.8	87.9	86.2	83.8
Renfrewshire	<b>93.5</b>	93.0	91.0	89.4	87.4
South Lanarkshire	<b>93.5</b>	93.2	93.2	87.9	87.1
<b>Scotland</b>	<b>91.5</b>	<b>90.6</b>	<b>89.2</b>	<b>88.3</b>	<b>87.2</b>

**Table 3b**

Percentage of income due from council tax for the years 1996/97 to 2002/03 that was collected by 31 March 2003.

	1996 to 2003	Ousting council tax 1996 to 2003, at 31 March 2003
FAMILY A		£ ,000
Eilean Siar	94.6	1,800
Midlothian	95.0	7,754
Highland	95.1	18,964
Argyll & Bute	95.1	9,203
Moray	95.9	5,377
Dumfries & Galloway	96.0	9,997
East Lothian	96.0	6,956
Aberdeenshire	96.5	14,454
Perth & Kinross	96.8	8,437
Angus	97.1	4,998
Scottish Borders	97.3	4,654
Shetland Islands	98.5	415
Orkney Islands	98.6	384
FAMILY B		
East Ayrshire	90.5	16,517
North Ayrshire	91.9	16,863
Clackmannanshire	93.0	5,518
West Lothian	93.8	15,833
East Dunbartonshire	94.9	11,984
Fife	95.1	28,448
South Ayrshire	95.7	9,193
Falkirk	96.4	7,553
East Renfrewshire	97.2	5,308
Stirling	97.2	4,792
FAMILY C		
Glasgow City	86.4	127,544
West Dunbartonshire	87.8	19,764
Inverclyde	91.3	11,603
Dundee City	92.3	18,554
Edinburgh, City of	93.5	64,848
North Lanarkshire	93.7	28,280
Aberdeen City	94.3	24,261
South Lanarkshire	94.3	28,162
Renfrewshire	94.4	16,270
<b>Scotland</b>	<b>93.7</b>	<b>554,688</b>

Source: Scottish Executive

## Indicator 4: Council tax collection costs

The cost of collecting council tax per dwelling.

This indicator shows the average cost per dwelling of collecting council tax. It excludes costs associated with the collection of non-domestic rates and residual community charge.

### Points to bear in mind

The cost of collection may be affected by:

- the willingness of taxpayers to pay
- the level of enforcement action taken by the council to recover tax due to it
- how efficient the council is at collecting the tax
- the allocation of overhead costs to this function, which should follow CIPFA guidance, may, nevertheless, vary among councils.

The cost includes the net cost of collecting water and sewerage charges on behalf of the water authorities and, therefore, any profit or loss on collecting water and sewerage charges will affect this indicator.

The Commission's report, 'Council tax collection' (February 1998), recommended that the priority for most councils should be to increase collection levels, before considering reducing costs.

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow more of a like-for-like comparison. These groupings were used in 'Council tax collection', where more information on them can be obtained.

The data is not directly comparable with previous years as the indicator changed in 2002/03 to report the cost per dwelling. Previously the indicator had reported on chargeable dwellings only.

### Commentary

In 2002/03, for those councils that reported reliable data the total cost of collecting council tax was £31.3 million. Midlothian reported unreliable data. The average cost of collecting council tax per dwelling was £13.53 (Table 4). However, costs varied amongst councils and within the following groupings of councils.

- Group A – £9.19 (Scottish Borders) to £22.62 (Eilean Siar)
- Group B – £7.32 (West Lothian) to £16.04 (North Ayrshire)
- Group C – £11.26 (Aberdeen City) to £27.91 (West Dunbartonshire)

Five councils (Dumfries & Galloway, East Dunbartonshire, Falkirk, Scottish Borders, and West Lothian) reported collection costs per dwelling of less than £10. While three councils (Eilean Siar, Dundee City and West Dunbartonshire) reported costs in excess of £20 per dwelling.

**Table 4**

The cost of collecting council tax per dwelling

	2002/03 £
FAMILY A	
Scottish Borders	9.19
Dumfries & Galloway	9.35
Moray	12.20
East Lothian	12.28
Angus	13.48
Perth & Kinross	13.84
Aberdeenshire	14.41
Highland	15.84
Argyll & Bute	16.10
Orkney Islands	16.87
Shetland Islands	19.79
Eilean Siar	22.62
FAMILY B	
West Lothian	7.32
Falkirk	7.36
East Dunbartonshire	7.81
East Renfrewshire	10.07
South Ayrshire	11.16
Fife	11.41
Stirling	11.85
East Ayrshire	14.55
Clackmannanshire	15.61
North Ayrshire	16.04
FAMILY C	
Aberdeen City	11.26
Edinburgh, City of	12.08
North Lanarkshire	12.59
Renfrewshire	12.82
South Lanarkshire	14.79
Glasgow City	15.47
Inverclyde	16.16
Dundee City	22.89
West Dunbartonshire	27.91
<b>Scotland</b>	<b>13.53</b>
UNRELIABLE DATA	
Midlothian	*13.23

Midlothian's unreliable information is excluded from the Scotland figure.

## Indicator 5: Non-domestic rates

The percentage of non-domestic rates due in the year (excluding reliefs) collected by the end of the year.

This indicator shows the proportion of non-domestic rates due in the financial year that was collected by 31 March 2003. This is a measure of councils' effectiveness at collecting non-domestic rates due to them.

### Points to bear in mind

Local authorities are responsible for the collection of non-domestic rates. The rate income is remitted to the Scottish Executive and then paid out to each authority on a per capita basis – the system is known as the 'Pooling of Non-domestic Rate Income'. The Scottish Executive sets the rate.

Collection levels of non-domestic rates vary among authorities for a range of reasons, including:

- accuracy of records
- recovery and enforcement procedures
- the nature of the business base and the propensity of local companies to pay promptly.

The Commission has grouped councils into 'families', consistent with other finance indicators, which will allow more of a like-for-like comparison. These groupings were used in the Commission's report 'Council tax collection' (February 1998) where more information on them can be obtained.

In the Commission's 1998 report, a benchmark based on the best quarter of authorities collection levels in 1996/97 was set at 95.6%.

This is the first year that we have reported non-domestic rate collection levels.

### Commentary

In 2002/03, the net amount of non-domestic rates billed was almost £1.79 billion. Of this amount councils collected 95.6% (£1.71 billion) that was due in the year.

Thirty councils collected over 90% of the amount due. Twenty of these councils met the benchmark figure (95.6%) set in the Commission's 1998 report – 12 more councils compared with 1996/97. Clackmannanshire and East Ayrshire were the only councils that reported slightly less than 90% (Table 5). The percentage collection levels within each of the three groupings varied as follows:

- Group A – 96.3% (Midlothian) to 99.4% (Orkney Islands)
- Group B – 89.4% (Clackmannanshire) to 98.2% (West Lothian)
- Group C – 91.2% (West Dunbartonshire) to 97.3% (City of Edinburgh)



**Table 5**

Percentage of income due from non-domestic rates for the year that was received by the end of the year

	<b>2002/03</b>
	FAMILY A
Midlothian	<b>96.3</b>
Eilean Siar	<b>96.4</b>
Highland	<b>96.4</b>
Angus	<b>96.6</b>
Argyll & Bute	<b>96.9</b>
Scottish Borders	<b>97.3</b>
Dumfries & Galloway	<b>97.5</b>
Perth & Kinross	<b>97.5</b>
Aberdeenshire	<b>97.6</b>
Moray	<b>97.6</b>
Shetland Islands	<b>98.4</b>
East Lothian	<b>98.5</b>
Orkney Islands	<b>99.4</b>
	FAMILY B
Clackmannanshire	<b>89.4</b>
East Ayrshire	<b>89.5</b>
East Dunbartonshire	<b>92.6</b>
East Renfrewshire	<b>92.9</b>
South Ayrshire	<b>94.8</b>
Stirling	<b>95.5</b>
North Ayrshire	<b>95.6</b>
Fife	<b>96.2</b>
Falkirk	<b>97.4</b>
West Lothian	<b>98.2</b>
	FAMILY C
West Dunbartonshire	<b>91.2</b>
Inverclyde	<b>91.9</b>
Glasgow City	<b>93.6</b>
South Lanarkshire	<b>93.7</b>
North Lanarkshire	<b>94.5</b>
Renfrewshire	<b>94.7</b>
Aberdeen City	<b>96.0</b>
Dundee City	<b>96.2</b>
Edinburgh, City of	<b>97.3</b>
<b>Scotland</b>	<b>95.6</b>

## Indicator 6: Payment of invoices

The number of invoices paid within 30 days of receipt, or agreed time limit if otherwise specified, as a percentage of all invoices paid.

This indicator shows the percentage of invoices paid by councils within 30 calendar days (or otherwise agreed time period). Thirty calendar days reflects the normal credit period.

### Points to bear in mind

Some invoices will not be paid within the agreed term because they are disputed.

All councils calculated this indicator on a statistically valid sample of invoices.

A number of councils make some payments through credit card companies, and it is each council's responsibility to ensure the credit card companies make payment within 30 calendar days.

### Commentary

Across Scotland, on average, councils paid 82% of invoices on time. The percentage paid on time represents improvement year-on-year since 1998/99 when the indicator was first introduced.

Twenty-three councils paid at least 80% of their invoices on time compared with 18 councils the previous year. Aberdeen City, City of Edinburgh, Perth & Kinross and Stirling have reported year-on-year increases since 1998/99, while four councils (Clackmannanshire, East Lothian, North Ayrshire, and Orkney Islands) paid, on average, fewer invoices on time in 2002/03 than they did in 1998/99 (Table 6).

Five councils (Aberdeen City, Dumfries & Galloway, Dundee City, Perth & Kinross and West Lothian) paid at least nine in every ten invoices on time, the highest number of councils achieving this percentage since the indicator was first introduced. However, Fife (69%) and Inverclyde (63%) paid fewer than seven in every ten invoices on time.

**Table 6**

Percentage of invoices paid within 30 days or other agreed time period

	Percentage of invoices paid within 30 days or other agreed time period				
	2002/03	2001/02	2000/01	1999/2000	1998/99
Aberdeen City	<b>91</b>	85	83	79	74
Aberdeenshire	<b>85</b>	77	79	75	71
Angus	<b>81</b>	80	77	76	80
Argyll & Bute	<b>84</b>	76	79	77	70
Clackmannanshire	<b>77</b>	79	72	79	80
Dumfries & Galloway	<b>90</b>	88	88	86	81
Dundee City	<b>95</b>	90	88	*94	82
East Ayrshire	<b>82</b>	80	76	77	73
East Dunbartonshire	<b>70</b>	72	70	62	63
East Lothian	<b>78</b>	79	76	69	82
East Renfrewshire	<b>82</b>	72	75	77	82
Edinburgh, City of	<b>79</b>	76	72	70	65
Eilean Siar	<b>82</b>	79	77	79	81
Falkirk	<b>84</b>	84	87	76	75
Fife	<b>69</b>	67	50	58	44
Glasgow City	<b>85</b>	83	83	76	72
Highland	<b>88</b>	87	89	88	71
Inverclyde	<b>63</b>	74	73	48	50
Midlothian	<b>74</b>	77	75	70	62
Moray	<b>87</b>	87	83	80	72
North Ayrshire	<b>85</b>	82	85	84	86
North Lanarkshire	<b>80</b>	72	66	64	69
Orkney Islands	<b>82</b>	83	83	83	83
Perth & Kinross	<b>91</b>	89	86	75	70
Renfrewshire	<b>81</b>	81	77	75	70
Scottish Borders	<b>74</b>	78	75	77	68
Shetland Islands	<b>83</b>	83	83	78	74
South Ayrshire	<b>76</b>	83	79	76	72
South Lanarkshire	<b>83</b>	75	63	44	52
Stirling	<b>84</b>	81	77	74	60
West Dunbartonshire	<b>81</b>	81	76	76	59
West Lothian	<b>90</b>	90	83	77	62
<b>Scotland</b>	<b>82</b>	<b>80</b>	<b>75</b>	<b>72</b>	<b>68</b>

# Corporate issues

## Indicator 7: Sickness absence levels

Proportion of working time lost due to sickness absence for:

- chief officers, administrative, professional, technical and clerical employees
- craft and manual employees
- teachers.

This indicator reports the amount of working time lost through sickness absence for council staff. The employee groupings reflect broad differences in the type of work undertaken.

Sickness absence includes self-certification, absence supported by a doctor's certificate, long-term sickness absence and industrial injury. It does not include compassionate leave, career leave and special leave/unpaid leave nor maternity or paternity leave.

### Points to bear in mind

The information covers all staff directly employed by the council, which includes full-time, part-time and temporary staff and the council's direct service organisation(s). Employees who work for less than a complete month during the year are excluded.

The indicator excludes police and fire employees who are included in the pamphlet covering police and fire services.

Working patterns vary both between and within councils. For the purposes of this indicator each period of work, for example, day shift, night shift or hours worked by part-time employees, counts as a working day.

### Commentary

Thirty councils reported this information. Eilean Siar reported unreliable data for all groups of staff, Highland reported reliable information for teachers, but unreliable information for all other staff.

Across all groups of employees, 5.4% of working time was lost due to sickness absence, the same as previous years (Table 7a). This equates, on average, to 12 days sick leave per employee. There is however, wide variation among councils in sickness absence levels, ranging from 3.9% in Moray (eight days per employee) to 6.8% in Fife (15 days per employee). Four councils, (Clackmannanshire, Fife, Renfrewshire and West Dunbartonshire) have reported sickness absence levels of 6% or more for each of the last three years. North Lanarkshire also reported sickness absence levels above 6% in 2002/03. North Ayrshire and Perth & Kinross have reduced their sickness absence levels year-on-year since 1999/2000.

The performance of each council is reported below within the employee groups.

### Chief officers, administrative, professional, technical and clerical employees

Overall, 5.3% (11 days per employee) of working time was lost due to sickness absence for this group of employees – similar to the two previous years. Levels of sickness absence varied from 3.2% in Moray (seven days per employee) to 6.7% in Fife (15 days per employee) (Table 7b). Three councils, (Aberdeenshire, Moray and Perth & Kinross) reported levels of sickness absence below 4%, while East Dunbartonshire, Fife, North Lanarkshire, Renfrewshire and West Dunbartonshire reported sickness absence levels above 6%. Moray and North Ayrshire have reported year-on-year reductions in sickness absence since the indicator was introduced in 1999/2000, while East Dunbartonshire and the City of Edinburgh have reported year-on-year increases in sickness absence over the same period. Orkney Islands has also reported increases for each of the years that the council has reported its sickness absence levels.

### Craft and manual employees

Across Scotland, 6.4% (14 days per employee) of working time was lost to sickness absence for this group of employees, a slight reduction compared with previous years. Levels of sickness absence varied widely across councils, ranging from 4.9% in Argyll & Bute (ten days per employee) to 8% in Fife (18 days per employee) (Table 7c).

In 2002/03, nine councils, Dumfries & Galloway, Dundee City, East Ayrshire, East Renfrewshire, City of Edinburgh, Fife, Orkney Islands, Scottish Borders and Shetland Islands reported their highest level of sickness absence for this category of staff since the indicator was introduced. Three councils (Aberdeenshire, East Dunbartonshire and South Lanarkshire) have reported year-on-year reductions in sickness absence levels since the indicator was introduced in 1999/2000.

### Teachers

Overall, 3.9% (equivalent to seven days per employee) of teachers' time was lost due to sickness absence, a similar figure to previous years. Sickness absence levels varied from 2.6% (five days per teacher) in City of Edinburgh to 7% (14 days per teacher) in Clackmannanshire (Table 7d). Sixteen councils reported lower levels of sickness absence compared with the previous year while ten councils reported increased levels. Aberdeen City, East Lothian, and West Dunbartonshire have reported year-on-year reductions in levels of sickness absence since 1999/2000 when the indicator was first introduced. Midlothian has reported year-on-year increases in sickness levels over the same period. Orkney Islands has also reported increases for each of the years that the council has reported its sickness absence levels.

Table 7a

Percentage of working time lost due to sickness absence for all council employees

	All employees			
	2002/03	2001/02	2000/01	1999/2000
Aberdeen City	5.5	5.6	6.2	6.2
Aberdeenshire	4.3	4.9	5.2	*5.2
Angus	4.8	4.3	4.1	4.7
Argyll & Bute	4.7	4.6	4.4	4.7
Clackmannanshire	6.1	6.2	6.0	*5.2
Dumfries & Galloway	5.0	4.9	4.4	4.4
Dundee City	5.8	5.2	4.9	5.1
East Ayrshire	5.4	5.5	5.8	5.3
East Dunbartonshire	5.7	5.7	5.7	6.2
East Lothian	5.7	5.4	5.9	5.4
East Renfrewshire	5.0	4.9	4.3	4.6
Edinburgh, City of	5.4	5.4	5.1	5.2
Falkirk	5.5	5.8	5.0	5.6
Fife	6.8	6.7	6.4	5.9
Glasgow City	5.0	5.3	5.5	4.9
Inverclyde	5.8	6.1	6.3	6.2
Midlothian	5.3	5.2	5.0	5.4
Moray	3.9	4.4	3.4	*4.2
North Ayrshire	5.3	6.1	6.3	6.5
North Lanarkshire	6.3	5.9	*6.3	*7.1
Orkney Islands	5.3		4.0	*3.3
Perth & Kinross	4.2	4.3	4.9	5.0
Renfrewshire	6.1	6.5	6.3	6.0
Scottish Borders	4.5	4.5	3.7	*3.4
Shetland Islands	5.3	3.8	3.8	3.8
South Ayrshire	5.1	5.7	5.8	5.4
South Lanarkshire	4.9	5.0	5.0	5.5
Stirling	5.6	5.5	4.9	5.3
West Dunbartonshire	6.4	6.7	6.7	6.9
West Lothian	4.9	5.0	5.4	5.2
<b>Scotland</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>
UNRELIABLE DATA				
Eilean Siar	*4.1	4.0	3.6	2.7
Highland	*4.4	4.1	*4.4	*4.1

Eilean Siar and Highland's unreliable information is excluded from the Scotland figure for 2002/03.

Orkney Islands did not report the information in 2001/02.



**Table 7b**

Percentage of time lost due to sickness absence for chief officers, administrative, professional and clerical employees

	Chief officers, administrative, professional, technical and clerical employees			
	2002/03	2001/02	2000/01	1999/2000
Aberdeen City	5.4	5.2	5.4	5.5
Aberdeenshire	3.9	5.1	5.5	*5.2
Angus	4.5	4.2	4.0	4.3
Argyll & Bute	4.5	4.8	4.5	4.2
Clackmannanshire	5.5	6.3	5.5	*4.9
Dumfries & Galloway	4.4	4.5	4.1	4.1
Dundee City	5.7	4.9	4.7	4.7
East Ayrshire	5.3	5.7	5.7	5.0
East Dunbartonshire	6.2	5.7	5.4	5.2
East Lothian	5.6	5.2	5.6	4.7
East Renfrewshire	4.6	4.6	4.2	4.4
Edinburgh, City of	5.4	5.3	5.1	4.7
Falkirk	5.5	5.2	5.0	5.7
Fife	6.7	6.8	6.1	5.2
Glasgow City	5.2	5.2	5.5	4.7
Inverclyde	5.0	4.9	4.6	5.1
Midlothian	5.0	4.8	4.4	4.7
Moray	3.2	3.3	3.5	*5.5
North Ayrshire	4.6	5.2	5.4	5.6
North Lanarkshire	6.3	6.1	*6.2	*5.8
Orkney Islands	5.5		4.5	*3.3
Perth & Kinross	3.9	4.1	4.9	4.3
Renfrewshire	6.1	6.6	5.9	6.1
Scottish Borders	4.0	4.1	4.0	*3.5
Shetland Islands	5.1	3.9	3.4	3.6
South Ayrshire	4.9	4.6	5.0	4.8
South Lanarkshire	5.0	4.9	4.8	5.4
Stirling	5.4	4.8	4.9	5.0
West Dunbartonshire	6.1	6.7	6.7	6.1
West Lothian	4.7	4.6	4.9	5.1
<b>Scotland</b>	<b>5.3</b>	<b>5.2</b>	<b>5.2</b>	<b>4.9</b>
UNRELIABLE DATA				
Eilean Siar	*3.1	3.9	3.0	3.1
Highland	*4.2	4.0	*4.9	*3.8

Eilean Siar and Highland's unreliable information is excluded from the Scotland figure for 2002/03.

Orkney Islands did not report the information in 2001/02.

**Table 7c**

Percentage of working time lost due to sickness absence for craft and manual employees

	Craft and manual employees			
	2002/03	2001/02	2000/01	1999/2000
Aberdeen City	6.5	6.9	7.8	7.6
Aberdeenshire	5.4	5.6	6.2	*6.6
Angus	6.3	5.4	5.1	6.7
Argyll & Bute	4.9	5.1	5.1	5.9
Clackmannanshire	6.4	7.0	7.2	*6.8
Dumfries & Galloway	6.6	5.6	5.1	4.6
Dundee City	6.8	6.0	5.4	6.3
East Ayrshire	7.1	6.8	6.6	6.2
East Dunbartonshire	6.4	7.1	8.1	9.9
East Lothian	6.4	6.0	6.8	5.9
East Renfrewshire	7.2	6.8	5.4	5.2
Edinburgh, City of	7.4	6.8	6.3	7.0
Falkirk	6.5	7.7	5.7	6.3
Fife	8.0	7.7	7.5	7.5
Glasgow City	5.2	5.8	6.2	6.0
Inverclyde	7.1	7.6	8.8	8.1
Midlothian	6.4	6.2	6.1	7.3
Moray	5.1	5.6	2.9	*4.0
North Ayrshire	7.1	8.5	8.4	8.7
North Lanarkshire	7.1	6.7	*8.0	*9.4
Orkney Islands	5.9		4.3	*4.9
Perth & Kinross	5.1	4.9	7.8	7.4
Renfrewshire	7.7	7.8	7.6	7.3
Scottish Borders	5.7	5.3	3.4	*3.5
Shetland Islands	7.3	4.3	4.6	4.6
South Ayrshire	6.0	7.8	6.9	6.8
South Lanarkshire	5.2	5.5	5.9	6.2
Stirling	6.6	6.8	5.6	6.0
West Dunbartonshire	7.8	7.9	7.4	7.9
West Lothian	6.1	6.9	7.0	6.4
<b>Scotland</b>	<b>6.4</b>	<b>6.5</b>	<b>6.5</b>	<b>6.7</b>
UNRELIABLE DATA				
Eilean Siar	*5.6	4.9	4.6	2.3
Highland	*6.0	5.4	*5.2	*5.3

Eilean Siar and Highland's unreliable information is excluded from the Scotland figure for 2002/03.

Orkney Islands did not report the information in 2001/02.

Table 7d

Percentage of working time lost due to sickness absence for teachers

	Teachers			
	2002/03	2001/02	2000/01	1999/2000
Aberdeen City	3.8	4.0	4.1	4.5
Aberdeenshire	3.0	3.3	3.2	*3.3
Angus	4.4	3.6	3.7	3.7
Argyll & Bute	4.6	3.5	3.2	3.3
Clackmannanshire	7.0	4.9	5.5	*3.8
Dumfries & Galloway	4.0	4.4	3.9	4.5
Dundee City	5.0	4.8	5.0	4.6
East Ayrshire	3.3	3.3	4.6	4.3
East Dunbartonshire	4.2	4.2	4.1	3.7
East Lothian	4.8	4.9	5.0	5.8
East Renfrewshire	3.1	3.3	3.3	4.1
Edinburgh, City of	2.6	3.1	3.2	3.2
Falkirk	3.7	3.8	3.8	3.8
Fife	4.8	4.5	4.7	3.5
Glasgow City	3.7	3.9	4.0	3.1
Highland	2.7	2.6	*2.5	*3.4
Inverclyde	5.0	5.5	4.9	4.7
Midlothian	4.0	3.8	3.6	3.1
Moray	3.3	4.3	4.0	3.1
North Ayrshire	3.8	4.1	4.6	4.1
North Lanarkshire	5.0	4.7	*4.4	*4.8
Orkney Islands	3.4		2.6	*1.8
Perth & Kinross	4.3	4.3	3.4	4.7
Renfrewshire	3.9	4.6	5.0	3.8
Scottish Borders	3.8	3.7	3.2	*3.2
Shetland Islands	3.0	1.9	2.8	2.7
South Ayrshire	4.3	4.4	5.3	4.1
South Lanarkshire	4.0	4.5	3.6	4.2
Stirling	4.7	4.9	4.0	4.5
West Dunbartonshire	4.2	4.3	5.5	6.8
West Lothian	4.1	3.7	4.0	3.4
<b>Scotland</b>	<b>3.9</b>	<b>4.0</b>	<b>4.0</b>	<b>3.9</b>
UNRELIABLE DATA				
Eilean Siar	*4.2	3.2	3.5	2.8

Eilean Siar's unreliable information is excluded from the Scotland figure for 2002/03.

Orkney Islands did not report the information in 2001/02.

## Indicator 8: Equal opportunities

The proportion of employees within the council who are women.

Councils' employment policies should reflect their commitment to equal opportunities. This indicator shows the current gender balance in employment and provides an indication of where there is under-representation at senior levels of management.

The indicator covers the proportion of women employees at the following levels:

- Chief officials paid under the chief officials' scheme of salaries and conditions of service.
- Senior local government employees paid in excess of £35,000.
- Head and deputy head teachers paid under the scheme of salaries and conditions of service for teaching staff in school education.

### Points to bear in mind

The indicator reports the actual number of employees by council at September each year; it is not the full-time equivalents.

The generic headings given to the groupings of employees mentioned above provide a broad indication of the employees included in each group.

The information shown for head and deputy head teachers relates to the number of teachers in primary and secondary schools, and the proportion of staff in promoted posts.

### Commentary

Overall, councils reported that women filled 24% of the 3,300 chief official and senior management posts, a slight increase compared with the previous year (23%). Women filled 66% of the 4,800 head and deputy head teachers' posts, a slight reduction compared with the previous year (68%).

The following sets out the percentage of women in the different groups of management.

#### Chief officials

Across Scotland, there were 913 chief officials of which 153 (17%) were women, a similar percentage and number as previous years. Eight councils (East Dunbartonshire, East Renfrewshire, Falkirk, Moray, North Ayrshire, South Ayrshire, South Lanarkshire and Stirling) reported that at least one in every four chief officials were women. A further eight councils (Aberdeenshire, Angus, Dumfries & Galloway, East Ayrshire, Eilean Siar, Fife, Midlothian and Perth & Kinross) reported that fewer than one in every ten chief officials were women ([Table 8a](#)).

### Senior local government employees

Overall, councils reported there were slightly over 2,400 senior posts of which women filled 27% (660), a slight increase compared with the previous year (slightly under 26%). Four councils (East Renfrewshire, Falkirk, Stirling and West Dunbartonshire) reported that at least one in every three senior staff were women. However, six councils, Dumfries & Galloway, Eilean Siar, Highland, Orkney Islands, Scottish Borders and Shetland Islands reported that fewer than one in every six of their senior staff were women (Table 8b).

### Head and deputy head teachers

Thirty councils reported reliable information for this indicator. Across these councils there were almost 29,000 primary teachers and 28,000 secondary teachers. Of these posts, women teachers accounted for 91% of posts in primary schools and almost 60% in secondary schools, the same percentages as the previous year. Within primary schools the percentage of teachers who were women varied from almost 86% in Glasgow City to almost 95% in East Renfrewshire (Table 8c). Within secondary schools the percentage of women teachers varied from almost 50% in Eilean Siar to 69% in Aberdeen City (Table 8d).

Women filled 83% of head and deputy head teachers posts in primary schools (the same as the previous year) which is slightly fewer than the overall percentage of women teachers (91%). In secondary schools, women accounted for 31% of promoted posts, an increase compared with the previous year (29%) and around half the overall percentage of secondary school women teachers.

**Table 8a**

Percentage of chief officials who were women

	Chief Officials			
	Percentage who were women			Number who were women
	2002/03	2001/02	2000/01	2002/03
Aberdeen City	12.2	14.0	13.7	6
Aberdeenshire	4.9	6.8	5.4	2
Angus	6.4	8.3	10.2	3
Argyll & Bute	13.3	13.3	12.9	4
Clackmannanshire	22.2	18.8	21.1	4
Dumfries & Galloway	6.7	*10.0	10.0	2
Dundee City	20.0	20.0	25.0	4
East Ayrshire	8.0	8.0	14.8	2
East Dunbartonshire	35.0	*40.0	*26.7	7
East Lothian	15.8	15.0	15.0	3
East Renfrewshire	30.0	27.6	28.1	9
Edinburgh, City of	21.9	22.2	20.0	7
Eilean Siar	4.2	4.0	4.2	1
Falkirk	45.5	45.7	41.7	15
Fife	8.3	9.2	10.6	7
Glasgow City	13.2	11.1	11.4	5
Highland	11.8	5.0	4.8	2
Inverclyde	14.3	18.8	17.1	4
Midlothian	0.0	0.0	0.0	0
Moray	25.0	20.0	25.0	4
North Ayrshire	26.1	26.1	19.0	6
North Lanarkshire	17.2	20.0	20.0	5
Orkney Islands	15.4	14.8	14.3	4
Perth & Kinross	9.4	11.4	13.5	3
Renfrewshire	22.9	24.2	24.3	8
Scottish Borders	13.9	11.4	11.4	5
Shetland Islands	17.4	13.6	14.3	4
South Ayrshire	25.0	18.5	15.6	6
South Lanarkshire	25.0	22.2	20.0	2
Stirling	34.4	34.4	34.4	11
West Dunbartonshire	22.2	19.0	33.3	4
West Lothian	20.0	16.7	17.4	4
<b>Scotland</b>	<b>16.8</b>	<b>16.3</b>	<b>16.8</b>	<b>153</b>

**Table 8b**

Number of senior managers who were women

	Senior professionals			
	Percentage who were women			Number who were women
	2002/03	2001/02	2000/01	2002/03
Aberdeen City	<b>27.4</b>	24.2	20.6	<b>32</b>
Aberdeenshire	<b>21.1</b>	18.4	16.7	<b>23</b>
Angus	<b>29.8</b>	29.2	31.1	<b>14</b>
Argyll & Bute	<b>23.7</b>	28.1	28.6	<b>9</b>
Clackmannanshire	<b>25.5</b>	25.0	25.5	<b>13</b>
Dumfries & Galloway	<b>15.6</b>	*11.7	11.5	<b>7</b>
Dundee City	<b>29.1</b>	25.3	24.4	<b>25</b>
East Ayrshire	<b>18.6</b>	13.9	10.8	<b>8</b>
East Dunbartonshire	<b>32.0</b>	*37.0	*31.4	<b>16</b>
East Lothian	<b>29.6</b>	25.9	24.1	<b>8</b>
East Renfrewshire	<b>43.2</b>	34.2	26.9	<b>16</b>
Edinburgh, City of	<b>28.6</b>	28.8	20.8	<b>69</b>
Eilean Siar				
Falkirk	<b>40.7</b>	34.8	33.3	<b>11</b>
Fife	<b>28.5</b>	29.9	29.1	<b>51</b>
Glasgow City	<b>27.1</b>	26.2	17.6	<b>99</b>
Highland	<b>12.8</b>	10.3	9.9	<b>14</b>
Inverclyde	<b>27.3</b>	33.3	25.0	<b>9</b>
Midlothian	<b>18.9</b>	19.6	14.0	<b>10</b>
Moray	<b>20.0</b>	17.1	14.3	<b>8</b>
North Ayrshire	<b>32.4</b>	26.6	11.4	<b>23</b>
North Lanarkshire	<b>31.7</b>	25.0	28.4	<b>32</b>
Orkney Islands	<b>0.0</b>	0.0	0.0	<b>0</b>
Perth & Kinross	<b>29.2</b>	22.0	23.1	<b>14</b>
Renfrewshire	<b>16.9</b>	23.4	21.0	<b>10</b>
Scottish Borders	<b>15.0</b>	17.6	7.1	<b>3</b>
Shetland Islands	<b>14.3</b>	16.7	16.7	<b>3</b>
South Ayrshire	<b>29.0</b>	31.0	31.4	<b>18</b>
South Lanarkshire	<b>32.9</b>	28.3	27.5	<b>55</b>
Stirling	<b>36.8</b>	36.2	31.3	<b>21</b>
West Dunbartonshire	<b>46.7</b>	48.3	60.7	<b>14</b>
West Lothian	<b>27.8</b>	23.0	20.7	<b>25</b>
<b>Scotland</b>	<b>27.1</b>	<b>25.6</b>	<b>22.7</b>	<b>660</b>

Eilean Siar reported no employees at senior management level.

Table 8c

Number and proportion of primary school teachers and those in promoted posts

	Primary school				
	Total number of teachers	Percentage of teachers who were women		Percentage of head and deputy headteachers who were women	
		2002/03	2002/03	2001/02	2002/03
Aberdeen City	1,444	89.3	*92.5	83.4	*79.2
Aberdeenshire	1,615	94.3	95.0	82.9	84.8
Angus	629	90.5	89.2	74.1	70.7
Argyll & Bute	564	94.7	94.1	83.3	81.8
Clackmannanshire	271	93.4	92.2	80.9	81.8
Dumfries & Galloway	726	89.8	*88.6	69.7	*73.0
Dundee City	783	91.1	91.4	78.0	77.9
East Ayrshire	797	94.6	94.3	86.4	81.3
East Lothian	548	92.0	89.7	75.9	77.2
East Renfrewshire	587	94.9	94.8	92.0	92.2
Edinburgh, City of	2,372	88.8	89.1	80.4	81.6
Eilean Siar	239	86.2	93.9	80.9	86.5
Falkirk	1,086	89.4		87.9	
Fife	1,956	92.8		85.2	
Glasgow City	3,204	85.8	90.7	83.8	88.6
Highland	1,601	90.6	92.9	80.8	79.6
Inverclyde	492	91.7	93.0	89.4	80.9
Midlothian	514	87.0	92.9	74.1	74.5
Moray	482	94.4	94.5	79.7	78.9
North Ayrshire	909	91.3	91.8	82.9	76.5
North Lanarkshire	2,224	91.3	91.6	89.3	89.6
Orkney Islands	205	87.8		77.8	68.2
Perth & Kinross	887	89.9	91.8	54.9	76.2
Renfrewshire	948	94.4	72.3	89.5	90.3
Scottish Borders	651	91.6	90.6	81.3	80.0
Shetland Islands	222	92.8	89.8	77.8	64.7
South Ayrshire	701	93.2	92.9	77.3	78.3
South Lanarkshire	1,830	94.5	94.9	90.0	88.8
Stirling	479	92.9	92.5	90.1	90.8
West Dunbartonshire	547	93.6	91.0	91.2	93.5
West Lothian	1,070	94.5		85.7	
Scotland	30,583	91.2	91.2	82.9	83.2
NOT REPORTED					
East Dunbartonshire			*94.8		*93.8

Blank cells indicate that the council did not report this information.



Table 8d

Number and proportion of secondary school teachers and those in promoted posts

	Secondary school				
	Total number of teachers	Percentage of teachers who were women		Percentage of head and deputy headteachers who were women	
		2002/03	2002/03	2001/02	2002/03
Aberdeen City	1,155	69.1	*66.1	35.2	*36.4
Aberdeenshire	1,524	65.4	70.7	29.6	19.8
Angus	677	60.7	58.1	18.8	18.8
Argyll & Bute	544	53.1	54.7	15.6	15.0
Clackmannanshire	277	63.5	60.4	27.8	20.8
Dumfries & Galloway	1,087	59.8	*52.9	17.6	*8.3
Dundee City	1,099	63.1	62.1	21.4	26.5
East Ayrshire	748	56.1	58.5	27.8	35.0
East Lothian	465	58.5	57.8	28.6	27.3
East Renfrewshire	659	63.0	62.3	14.3	14.3
Edinburgh, City of	1,750	58.5	57.7	30.2	32.5
Eilean Siar	217	49.8	50.2	23.3	7.4
Falkirk	708	56.6		6.3	
Fife	2,097	60.9		35.5	
Glasgow City	2,829	60.9	64.5	32.2	33.9
Inverclyde	477	56.2	53.4	27.0	29.7
Midlothian	589	64.2	60.9	23.1	35.7
Moray	647	62.1	57.6	28.6	26.5
North Ayrshire	716	57.0	55.7	21.6	9.5
North Lanarkshire	2,014	55.7	53.2	25.0	27.5
Orkney Islands	149	53.7		11.1	
Perth & Kinross	704	58.7	55.0	52.3	54.5
Renfrewshire	1,194	62.1	78.6	42.4	24.1
Scottish Borders	633	59.4	57.2	31.3	10.0
Shetland Islands	243	53.1	53.3	27.8	23.5
South Ayrshire	783	56.1	57.4	26.1	11.1
South Lanarkshire	2,028	59.1	58.9	46.1	46.1
Stirling	425	56.0	56.7	28.6	28.6
West Dunbartonshire	546	56.8	54.8	33.3	14.3
West Lothian	924	59.6		29.2	
<b>Scotland</b>	<b>27,908</b>	<b>59.9</b>	<b>59.9</b>	<b>31.2</b>	<b>29.6</b>
UNRELIABLE					
Highland	*1,422	*58.4	55.6	30.3	21.7
NOT REPORTED					
East Dunbartonshire			*58.5		*25.0

Highland's unreliable information is excluded from the Scotland figures.

Blank cells indicate that the council did not report this information.

## Contacts

If you have any specific queries about the performance information, you may wish to contact your council. A contact person for each council is given below. If you have general queries about this pamphlet, you may wish to contact Alec Taylor or Jim Lakie at Audit Scotland (see back cover)

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# Corporate management

## Performance Indicators 2002/03

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