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Press release

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Council tax collection improves

Performance information published today by the Accounts Commission shows that in 2002/03 Scotland's councils improved in a number of key areas. Councils collected more of the council tax that was due, they processed benefits claims quicker and paid more invoices on time.

Accounts Commission Chairman, Alastair MacNish says:

"Councils have performed better this year than ever before by collecting a higher proportion of the council tax due. This year on year improvement by most councils is very encouraging. However the outstanding debt from previous years is still very significant. We urge councils to do as much as they can to collect council tax in the year it is due because the longer that debts are outstanding the harder they are to collect."

Council tax

Across Scotland, councils collected 91.5% of council tax due in the year (£1.38 billion out of £1.51 billion). The in-year tax collection levels increased for the fourth consecutive year. 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 all council tax due. But over £550m of council tax remains outstanding (Table 1).

Benefits

Councils reported quicker overall times for processing all benefits claims. The time to process new claims was down from 51 to 49 days and 11 councils met the target for processing these claims within 36 days but four councils took, on average, more than 70 days (ten weeks) to process new claims. (Angus, Moray, North Ayrshire and West Dunbartonshire.)

Invoices

Councils paid 82% of their invoices on time – the highest level since this information has been collected. However Fife and Inverclyde paid less than 70% on time.

Staffing

Council staff took an average of 12 days sick leave each during the year – the same as previous years. There is wide variation among councils with sickness absence levels ranging from 8 days per employee in Moray to 15 days per employee in Fife.

Women filled just 24% of the chief and senior officer posts in councils, a slight increase compared with the previous year (23%).

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Notes to Editors

1. The Accounts Commission is responsible for securing the audit of 32 Scottish councils and 34 joint boards, including police and fire services. The Commission investigates whether spending bodies achieve the best possible value for money and adhere to the highest standards of financial management. The Accounts Commission is independent and is not subject to the control of the Scottish Executive or the Scottish Parliament.
2. 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.
3. Since 1993/94 councils have been required by law to provide information on how well they are carrying out their activities. Under the Local Government Act 1992 the Accounts Commission has to decide what information councils provide. The information for 2002/2003 is the tenth annual comparison of council performance. It provides important benchmarks against which performance will continue to be measured in future years.
4. The pamphlet published today relates to council benefits, corporate and financial management. It is the second in a series of six pamphlets comparing the performance, over a range of services, achieved by all 32 Scottish councils, eight fire brigades and eight police forces.
5. Information considered by an authority's appointed auditor to be unreliable has been excluded from the Scotland figures.
6. Information relating to Police and Fire services was published on 19 December 2003. Two further pamphlets covering children's services, housing and social work will follow on 22 January. Finally, information relating to cultural & community services, and environmental & regulatory services will be published on 5 February. This information can also be found on the Commission's web site on www.audit-scotland.gov.uk

Table 1: Percentage Council Tax collected and amount left outstanding

	% Council Tax collected		Outstanding council tax 1996 - 2003 (£,000)
	2002/03	Overall 1996 to 2003	
Aberdeen City	90.1	94.3	24,261
Aberdeenshire	94.0	96.5	14,454
Angus	94.7	97.1	4,998
Argyll & Bute	93.0	95.1	9,203
Clackmannanshire	90.2	93.0	5,518
Dumfries & Galloway	94.0	96.0	9,997
Dundee City	85.7	92.3	18,554
East Ayrshire	88.3	90.5	16,517
East Dunbartonshire	93.6	94.9	11,984
East Lothian	94.5	96.0	6,956
East Renfrewshire	95.2	97.2	5,308
Edinburgh, City of	90.7	93.5	64,848
Eilean Siar	91.1	94.6	1,800
Falkirk	94.0	96.4	7,553
Fife	91.9	95.1	28,448
Glasgow City	83.7	86.4	127,544
Highland	92.6	95.1	18,964
Inverclyde	88.0	91.3	11,603
Midlothian	93.1	95.0	7,754
Moray	92.7	95.9	5,377
North Ayrshire	89.9	91.9	16,863
North Lanarkshire	92.2	93.7	28,280
Orkney Islands	97.7	98.6	384
Perth & Kinross	95.0	96.8	8,437
Renfrewshire	93.5	94.4	16,270
Scottish Borders	96.0	97.3	4,654
Shetland Islands	96.1	98.5	415
South Ayrshire	94.0	95.7	9,193
South Lanarkshire	93.5	94.3	28,162
Stirling	95.8	97.2	4,792
West Dunbartonshire	87.0	87.8	19,764
West Lothian	92.3	93.8	15,833
Scotland	91.5	93.7	554,688