

DLOs/DSOs 1998/99

In response to a request from the Accounts Commission for Scotland, a review of the management arrangements of DLOs/DSOs in 1998/99 was organised by the controller of audit. The review resulted in a report by the controller in terms of section 102(1) of the local government (Scotland) act 1973, copies of which are available separately.

As part of the exercise information about financial performance in 1998/99 was collected. The information is brought together in the following table.

NOTE

- **These figures have been collated from information contained in councils' unaudited accounts for 1998/99.**
- **Adjustments that may arise from the audit process may materially affect the final position.**

DLO/DSO RESULTS - YEAR ENDED 31 MARCH 1999 - UNAUDITED

ALL FIGURES £' 000 - DEFICITS IN BOLD AND BRACKETS

	DLOs					DSOs								Total
	Building Maintenance (Note 1)	New Construction >£50k	New Construction <£50k	General Highways (Note 2)	Trunk Roads (Note 2)	Refuse Collection (Note 3)	Building Cleaning	Street Cleaning (Note 3)	School Catering (Note 4)	Other Catering (Note 4)	Leisure Management	Ground Maintenance	Vehicle Maintenance	
Aberdeen City	878			320		411	8		19	61	755	146	151	2749
Aberdeenshire	20			548		341	24		26			149	33	1141
Angus						113	60	65			111	22	26	397
Argyll & Bute	(114)			2	49	3	30	1	2		14	5	57	49
Clackmannanshire	117			109		16	7	7	10		7	70	36	379
Dumfries & Galloway	419			75		43	160		46			169	48	960
Dundee City	111					127	28				126	19		411
East Ayrshire	(517)			94		96	9	61	249		31	33	(12)	44
East Dunbartonshire	61			24		150	9		16	17	8	4	13	302
East Lothian	65			56		21	156	13	4	(60)	137	85	47	524
East Renfrewshire	78			40		25	39	44	44		112	40	33	455
Edinburgh City	261			151		36	308	252	(194)	(7)		86	(646)	247
Falkirk	138			39	10	20	37	30	33	21	380	131	49	888
Fife	865	41	8	405	2	189	51	372	75	(19)	241	335	190	2755
Glasgow City	645			1793	231	786	232	598	536	456	436	376	270	6359
Highland	281			4571		59	152	119	124		0	20	172	5498
Inverclyde (Note 5)	204				0	(16)	49	85	17		91	17	10	457
Midlothian	30			7	44	18	10	7	60	(16)	118	209	12	499
Moray	23			221		12	14	46	50		42	94	28	530
North Ayrshire	322			(79)	82	21	19	17	148	6	310	44	70	960
North Lanarkshire	(1697)	(235)	9	923	266	213	95	259	208	(50)	109	348	216	664

DLO/DSO RESULTS - YEAR ENDED 31 MARCH 1999 - UNAUDITED

ALL FIGURES £' 000 - DEFICITS IN BOLD AND BRACKETS

	DLOs					DSOs								Total
	Building Maintenance (Note 1)	New Construction >£50k	New Construction <£50k	General Highways (Note 2)	Trunk Roads (Note 2)	Refuse Collection (Note 3)	Building Cleaning	Street Cleaning (Note 3)	School Catering (Note 4)	Other Catering (Note 4)	Leisure Management	Ground Maintenance	Vehicle Maintenance	
Orkney Islands	188			337		53	80	124	19			8	24	833
Perth & Kinross	(445)					29	2	27				(14)	6	(395)
Renfrewshire	1743			105	3	44	67	114	260	19	7	490	120	2972
Scottish Borders	134			290		1	54	223	7	(16)	148	314	40	1195
Shetland Islands	154			(46)		63	26	32	40			63	40	372
South Ayrshire	435	34	35	116	17	41	21	151	33	0	25	44	8	960
South Lanarkshire	401			102		164	54	85	56	48	437	493	80	1920
Stirling	49			196	162	19	49	46	15	(14)	109	(67)	16	580
West Dunbartonshire	118			108	15	34	90	107	88		11	416	23	1010
West Lothian	91			336		5	19	13	161			338	99	1062
Western Isles	41			43		10	53	12		1		1	1	162
Joint Arrangements														
Tayside Contracts	1			119	608		106		52				36	922

Net total 37861

Notes

- (1) may include new construction work
- (2) may include general/trunk road work
- (3) may include refuse collection/street cleaning
- (4) may include school/other catering
- (5) accounts for 1998/99 not available (info. supplied by auditors)

Total Deficits	(4264)
Total Surpluses	42125
Net Total	<u>37861</u>