

# Finance

## Council tax collection

### *Context*

In February 1998 the Accounts Commission published a report, 'Council Tax Collection', identifying scope for improvements in council tax collection levels and collection procedures in some councils. The report also set out a number of factors that should be borne in mind when interpreting indicators of performance of collecting council tax.

### **1. The cost of collecting council tax per chargeable dwelling.**

#### *What the indicator reports*

This indicator shows the average cost per dwelling of collecting council tax.

The indicator excludes the cost of collecting non-domestic rates and residual community charge, but it includes the cost of collecting water and sewerage charges, net of the income received from the water authorities.

#### *Points to bear in mind*

The efficiency of a council's collection system may be affected by factors such as:

- the ability and willingness of taxpayers to pay
- the take-up of direct debit as a method of payment
- the level of enforcement action taken by the council to recover tax due to it.

Councils recover a fee from the water authorities to offset the cost of collecting water and sewerage charges. The fee varies throughout the country and this affects the indicator because in some councils the fee may also help to offset the cost of collecting council tax.

The cost information collected for the study referred to above included the gross cost of collection of water and sewerage charges, and should not be compared with the figures for the indicator in this report.

### **2. The income due from council tax for the year, excluding reliefs and rebates, and the percentage of council tax due that was received during the year.**

#### *What the indicator reports*

This indicator shows the proportion of the council tax due in the year collected by the end of the year. Councils will continue to pursue council tax debts, but the proportion of the council tax collected by the end of the year is a measure of how effective councils are at collecting the council tax due to them.

#### *Points to bear in mind*

The effectiveness of a council's collection system may be affected by factors such as:

- the ability and willingness of taxpayers to pay
- the take-up of council tax benefit
- the level of enforcement action taken by the council to recover tax due to it.

### Payment of invoices

3. **The percentage of invoices paid within 30 calendar days of receipt, or the agreed time limit if otherwise specified.**

#### *What the indicator reports*

This indicator shows the proportion of invoices paid within 30 calendar days or the agreed time limit if otherwise specified. Thirty calendar days reflects the normal credit term period. Councils' policies or approaches towards the payment of invoices, which include immediate payment to local suppliers or payment in accordance with agreed credit terms may affect this indicator.

#### *Points to bear in mind*

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

### Accounts

4. **Whether the statutory abstract of accounts for the previous financial year:**
- **was submitted for audit by 30 June 2001**
  - **received an unqualified audit certificate.**

#### *What the indicator reports*

This indicator shows whether the council submitted for audit by 30 June 2001 an abstract of accounts for 2000/2001. It also shows whether its accounts were unqualified by its appointed auditor.

An unqualified audit certificate means that the council's auditor has found nothing which prevents him/her from concluding that the accounts 'present fairly' the financial position of the council for the year.

#### *Points to bear in mind*

Local authorities have a statutory responsibility to ensure that their accounts for each financial year are submitted for audit by 30 June in the next financial year, unless an extension to this has been sought from and granted by the Secretary of State.



# Finance

Finance	Indicator 1					
	Cost of collecting council tax per chargeable dwelling			Income received from council tax summary warrants		
	1999/2000	2000/2001	2001/2002	1999/2000	2000/2001	2001/2002
Aberdeen City	£13.83	£14.67	<b>£14.55</b>	£53,724	£76,769	<b>£78,916</b>
Aberdeenshire	£11.77	£12.26	<b>£11.69</b>	£208,177	£342,846	<b>£279,962</b>
Angus	£15.64	£14.44	<b>£14.35</b>	£21,780	£45,723	<b>£70,298</b>
Argyll & Bute	£12.98	£16.89	<b>£17.47</b>	£316,211	£149,139	<b>£239,327</b>
Clackmannanshire	£10.75	£12.90	<b>£13.05</b>	--Not Reported--	£404,439	<b>£108,160</b>
Dumfries & Galloway	£9.09	£8.99	<b>£10.60</b>	£257,773	£353,578	<b>£208,963</b>
Dundee City	£15.52	£13.39	<b>£17.90</b>	£488,984	£275,885	<b>£346,216</b>
East Ayrshire	£12.95	£13.44	<b>£14.12</b>	£0	£0	<b>£0</b>
East Dunbartonshire	£5.16	£4.38	<b>£5.82</b>	£0	£0	<b>£3,842</b>
East Lothian	£8.96	£14.08	<b>£11.73</b>	--Not Reported--	£2,075,292	<b>£301,997</b>
East Renfrewshire	£9.66	£10.79	<b>£10.45</b>	£280,139	£239,913	<b>£145,737</b>
Edinburgh, City of	£8.57	£8.56	<b>£11.67</b>	£862,503	£921,075	<b>£1,145,510</b>
Eilean Siar	£21.29	£21.99	<b>£21.91</b>	£26,862	£38,414	<b>£48,808</b>
Falkirk	£7.97	£7.23	<b>£5.74</b>	£334,921	£315,957	<b>£371,993</b>
Fife	£9.73	£10.58	<b>£11.05</b>	£163,426	£159,769	<b>£292,744</b>
Glasgow City	£13.12	£13.62	<b>£13.61</b>	£824,664	£843,767	<b>£1,991,552</b>
Highland	£13.88	£14.87	<b>£16.17</b>	£0	£16,376	<b>£182,627</b>
Inverclyde	£12.67	£10.01	<b>£17.86</b>	£23,000	£0	<b>£226,830</b>
Midlothian	<b>£3.27</b>	£14.11	<b>£12.05</b>	£319,664	£329,343	<b>£126,355</b>
Moray	£13.72	£13.60	<b>£10.14</b>	£0	£19,974	<b>£151,508</b>
North Ayrshire	£16.24	£11.19	<b>£15.36</b>	£206,899	£325,785	<b>£409,344</b>
North Lanarkshire	£13.77	£13.33	<b>£13.38</b>	£240,296	£1,259,855	<b>£1,284,359</b>
Orkney Islands	£17.16	£17.22	<b>£18.02</b>	£17,752	£0	<b>£0</b>
Perth & Kinross	£14.60	£13.53	<b>£12.02</b>	£101,615	£125,108	<b>£109,029</b>
Renfrewshire	£11.68	£11.87	<b>£11.75</b>	£467,174	£525,851	<b>£458,125</b>
Scottish Borders	£9.84	£10.75	<b>£10.45</b>	£228,251	£178,337	<b>£178,951</b>
Shetland Islands	£15.48	£16.52	<b>£17.21</b>	£13,419	£14,345	<b>£16,632</b>
South Ayrshire	£13.19	£14.70	<b>£10.57</b>	£247,349	£321,551	<b>£243,703</b>
South Lanarkshire	£11.09	£11.65	<b>£14.52</b>	£725,046	£796,589	<b>£400,677</b>
Stirling	£13.70	£12.36	<b>£12.09</b>	£90,709	£115,525	<b>£219,318</b>
West Dunbartonshire	£20.41	£19.41	<b>£23.01</b>	£169,990	£340,000	<b>£562,542</b>
West Lothian	£7.55	£7.69	<b>£7.89</b>	£133,293	£1,234,959	<b>£97,099</b>
<b>Scotland</b>	<b>£11.88</b>	<b>£12.16</b>	<b>£12.91</b>	<b>£6,823,621</b>	<b>£11,846,164</b>	<b>£10,174,769</b>

## Finance

Finance	Indicator 2					
	Income due from council tax for the year excluding reliefs and rebates			Percentage of income due from council tax for the year that was received by the end of the year		
	1999/2000	2000/2001	2001/2002	1999/2000	2000/2001	2001/2002
Aberdeen City	£61,216,000	£64,997,822	<b>£69,859,659</b>	89.7%	89.9%	<b>89.8%</b>
Aberdeenshire	£57,121,019	£62,349,164	<b>£69,551,481</b>	91.8%	93.2%	<b>93.8%</b>
Angus	£24,656,092	£26,089,017	<b>£28,020,182</b>	93.6%	93.9%	<b>94.5%</b>
Argyll & Bute	£27,328,038	£28,959,651	<b>£30,751,715</b>	90.1%	91.8%	<b>92.5%</b>
Clackmannanshire	£11,394,535	£12,096,085	<b>£12,713,035</b>	86.7%	88.5%	<b>89.7%</b>
Dumfries & Galloway	£35,354,454	£38,087,306	<b>£40,202,453</b>	92.0%	93.5%	<b>94.2%</b>
Dundee City	£35,882,376	£37,237,613	<b>£37,667,540</b>	86.6%	85.0%	<b>85.0%</b>
East Ayrshire	£25,346,107	£26,632,035	<b>£28,469,246</b>	83.2%	85.3%	<b>86.4%</b>
East Dunbartonshire	£34,417,197	£34,604,044	<b>£36,349,452</b>	91.0%	91.0%	<b>92.9%</b>
East Lothian	£24,263,758	£26,792,387	<b>£28,756,329</b>	90.8%	92.4%	<b>94.2%</b>
East Renfrewshire	£26,642,906	£28,709,581	<b>£30,623,347</b>	93.3%	93.5%	<b>94.5%</b>
Edinburgh, City of	£142,154,502	£149,322,167	<b>£158,580,848</b>	88.1%	88.1%	<b>90.3%</b>
Eilean Siar	£4,830,369	£5,140,418	<b>£5,504,543</b>	89.7%	87.8%	<b>88.9%</b>
Falkirk	£28,937,700	£31,114,504	<b>£34,052,903</b>	92.3%	93.1%	<b>93.8%</b>
Fife	£81,559,562	£87,533,703	<b>£93,152,669</b>	90.4%	89.2%	<b>90.9%</b>
Glasgow City	£136,174,363	£144,628,590	<b>£152,001,610</b>	78.9%	80.1%	<b>81.5%</b>
Highland	£54,713,844	£58,157,435	<b>£62,270,088</b>	91.1%	91.4%	<b>92.2%</b>
Inverclyde	£18,714,165	£20,394,784	<b>£22,004,608</b>	81.3%	80.3%	<b>87.0%</b>
Midlothian	£22,467,492	£23,565,000	<b>£24,800,000</b>	90.7%	91.5%	<b>92.9%</b>
Moray	£18,294,736	£20,282,965	<b>£21,724,078</b>	92.9%	92.3%	<b>92.7%</b>
North Ayrshire	£29,372,430	£31,012,527	<b>£33,222,384</b>	85.2%	87.2%	<b>89.5%</b>
North Lanarkshire	£63,158,785	£67,943,084	<b>£71,934,711</b>	86.2%	87.9%	<b>90.8%</b>
Orkney Islands	£3,780,224	£4,209,098	<b>£4,627,145</b>	96.3%	96.4%	<b>97.3%</b>
Perth & Kinross	£36,776,228	£39,112,009	<b>£43,519,549</b>	92.1%	93.5%	<b>94.1%</b>
Renfrewshire	£39,987,416	£44,073,256	<b>£46,865,871</b>	89.4%	91.0%	<b>93.0%</b>
Scottish Borders	£23,909,831	£26,289,287	<b>£28,716,107</b>	95.7%	95.7%	<b>96.3%</b>
Shetland Islands	£4,087,082	£4,515,221	<b>£4,986,456</b>	94.5%	95.2%	<b>95.8%</b>
South Ayrshire	£29,818,614	£31,523,521	<b>£33,384,899</b>	91.5%	93.3%	<b>93.9%</b>
South Lanarkshire	£71,925,182	£75,530,160	<b>£78,608,004</b>	87.9%	93.2%	<b>93.2%</b>
Stirling	£23,528,147	£26,402,639	<b>£28,556,564</b>	93.7%	93.9%	<b>95.0%</b>
West Dunbartonshire	£22,489,046	£23,098,408	<b>£24,387,623</b>	80.4%	79.6%	<b>84.5%</b>
West Lothian	£36,234,834	£39,124,329	<b>£41,056,441</b>	88.5%	90.3%	<b>91.4%</b>
<b>Scotland</b>	<b>£1,256,537,034</b>	<b>£1,339,527,810</b>	<b>£1,426,921,540</b>	<b>88.3%</b>	<b>89.2%</b>	<b>90.6%</b>

# Finance

Finance	Indicator 3					
	Percentage of invoices sampled paid within 30 days or other agreed time period			Number of invoices sampled		
	1999/2000	2000/2001	2001/2002	1999/2000	2000/2001	2001/2002
Aberdeen City	78.7%	82.9%	<b>85.0%</b>	259,103	122,460	<b>104,700</b>
Aberdeenshire	75.0%	78.7%	<b>77.0%</b>	257,203	242,849	<b>267,027</b>
Angus	76.1%	77.2%	<b>80.3%</b>	173,830	129,985	<b>135,713</b>
Argyll & Bute	77.1%	78.8%	<b>75.5%</b>	147,973	138,275	<b>143,656</b>
Clackmannanshire	79.1%	72.2%	<b>79.3%</b>	56,186	60,236	<b>57,748</b>
Dumfries & Galloway	86.4%	88.4%	<b>88.1%</b>	152,746	159,722	<b>161,780</b>
Dundee City	<b>94.1%</b>	87.9%	<b>89.7%</b>	<b>163,543</b>	82,439	<b>165,390</b>
East Ayrshire	76.7%	75.6%	<b>80.2%</b>	148,792	157,004	<b>148,398</b>
East Dunbartonshire	62.0%	70.1%	<b>71.8%</b>	109,402	74,146	<b>86,313</b>
East Lothian	68.7%	75.9%	<b>79.3%</b>	62,762	64,217	<b>70,425</b>
East Renfrewshire	77.4%	74.7%	<b>71.8%</b>	105,409	118,516	<b>109,978</b>
Edinburgh, City of	69.6%	72.0%	<b>75.7%</b>	4,000	345,454	<b>427,727</b>
Eilean Siar	78.5%	77.3%	<b>78.9%</b>	3,841	4,573	<b>4,270</b>
Falkirk	75.6%	87.3%	<b>84.3%</b>	500	32,197	<b>121,370</b>
Fife	58.3%	49.8%	<b>66.8%</b>	294,180	307,031	<b>322,954</b>
Glasgow City	75.5%	82.9%	<b>83.3%</b>	703,727	713,730	<b>719,850</b>
Highland	87.7%	88.9%	<b>87.4%</b>	16,820	16,383	<b>240,403</b>
Inverclyde	48.1%	73.2%	<b>74.3%</b>	103,906	89,964	<b>98,386</b>
Midlothian	70.1%	75.1%	<b>76.6%</b>	1,003	48,591	<b>55,776</b>
Moray	80.0%	82.8%	<b>87.3%</b>	58,294	89,036	<b>90,560</b>
North Ayrshire	84.4%	84.5%	<b>81.6%</b>	189,693	101,289	<b>185,672</b>
North Lanarkshire	63.9%	65.8%	<b>71.9%</b>	365,016	341,639	<b>167,266</b>
Orkney Islands	82.5%	82.7%	<b>83.0%</b>	60,319	57,608	<b>59,211</b>
Perth & Kinross	74.7%	85.9%	<b>89.4%</b>	93,243	93,733	<b>98,896</b>
Renfrewshire	74.9%	77.1%	<b>80.8%</b>	223,905	238,114	<b>236,979</b>
Scottish Borders	77.4%	75.1%	<b>78.4%</b>	2,192	7,400	<b>6,955</b>
Shetland Islands	77.5%	83.1%	<b>82.5%</b>	65,341	67,203	<b>70,045</b>
South Ayrshire	76.4%	79.2%	<b>82.5%</b>	25,681	124,807	<b>148,423</b>
South Lanarkshire	43.7%	62.8%	<b>75.2%</b>	384,150	369,824	<b>312,712</b>
Stirling	74.0%	76.8%	<b>80.5%</b>	100,512	100,400	<b>116,096</b>
West Dunbartonshire	76.2%	75.7%	<b>80.9%</b>	154,073	146,097	<b>159,144</b>
West Lothian	76.9%	82.7%	<b>90.1%</b>	88,692	92,692	<b>99,816</b>
<b>Scotland</b>	<b>71.7%</b>	<b>75.2%</b>	<b>79.9%</b>	<b>4,576,037</b>	<b>4,737,614</b>	<b>5,193,639</b>

## Finance

<b>Finance</b>	<b>Indicator 4</b>				
	Was the statutory abstract of accounts for the previous financial year submitted for audit by 30 June 2001/2002?	Date abstract of accounts was submitted			Did the statutory abstract of accounts receive an unqualified audit certificate?
		2001/2002	1999/2000	2000/2001	
Aberdeen City	<b>Yes</b>	28-Jun-99	28-Jun-00	<b>27-Jun-01</b>	<b>Yes</b>
Aberdeenshire	<b>Yes</b>	28-Jun-99	28-Jun-00	<b>27-Jun-01</b>	<b>Yes</b>
Angus	<b>Yes</b>	30-Jun-99	29-Jun-00	<b>18-Jun-01</b>	<b>Yes</b>
Argyll & Bute	<b>Yes</b>	28-Jul-99	29-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Clackmannanshire	<b>Yes</b>	01-Jul-99	29-Jun-00	<b>29-Jun-01</b>	<b>Yes</b>
Dumfries & Galloway	<b>Yes</b>	28-Jun-99	26-Jun-00	<b>25-Jun-01</b>	<b>Yes</b>
Dundee City	<b>Yes</b>	29-Jun-99	21-Jun-00	<b>20-Jun-01</b>	<b>Yes</b>
East Ayrshire	<b>Yes</b>	25-Jun-99	29-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
East Dunbartonshire	<b>Yes</b>	30-Jun-99	29-Jun-00	<b>26-Jun-01</b>	<b>Yes</b>
East Lothian	<b>Yes</b>	30-Jun-99	28-Jun-00	<b>27-Jun-01</b>	<b>Yes</b>
East Renfrewshire	<b>Yes</b>	30-Jun-99	30-Jun-00	<b>30-Jun-01</b>	<b>Yes</b>
Edinburgh, City of	<b>Yes</b>	30-Jun-99	29-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Eilean Siar	<b>Yes</b>	04-Jun-99	08-Jun-00	<b>12-Jun-01</b>	<b>Yes</b>
Falkirk	<b>Yes</b>	28-Jun-99	28-Jun-00	<b>29-Jun-01</b>	<b>Yes</b>
Fife	<b>Yes</b>	25-Jun-99	30-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Glasgow City	<b>Yes</b>	30-Jun-99	29-Jun-00	<b>29-Jun-01</b>	<b>Yes</b>
Highland	<b>Yes</b>	30-Jun-99	30-Jun-00	<b>30-Jun-01</b>	<b>Yes</b>
Inverclyde	<b>Yes</b>	31-Aug-99	28-Jun-00	<b>26-Jun-01</b>	<b>No</b>
Midlothian	<b>Yes</b>	23-Jun-99	19-Jun-00	<b>12-Jun-01</b>	<b>Yes</b>
Moray	<b>Yes</b>	25-Jun-99	21-Jun-00	<b>21-Jun-01</b>	<b>Yes</b>
North Ayrshire	<b>Yes</b>	30-Jun-99	30-Jun-00	<b>29-Jun-01</b>	<b>Yes</b>
North Lanarkshire	<b>Yes</b>	30-Jun-99	28-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Orkney Islands	<b>Yes</b>	30-Jun-99	28-Jun-00	<b>29-Jun-01</b>	<b>Yes</b>
Perth & Kinross	<b>Yes</b>	30-Jun-99	28-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Renfrewshire	<b>Yes</b>	30-Jun-99	31-May-00	<b>29-May-01</b>	<b>Yes</b>
Scottish Borders	<b>Yes</b>	30-Jun-99	28-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
Shetland Islands	<b>Yes</b>	29-Jun-99	28-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
South Ayrshire	<b>Yes</b>	30-Jun-99	29-Jun-00	<b>30-Jun-01</b>	<b>Yes</b>
South Lanarkshire	<b>Yes</b>	29-Jun-99	30-Jun-00	<b>30-Jun-01</b>	<b>Yes</b>
Stirling	<b>Yes</b>	25-Jun-99	28-Jun-00	<b>19-Jun-01</b>	<b>Yes</b>
West Dunbartonshire	<b>Yes</b>	29-Jun-99	30-Jun-00	<b>28-Jun-01</b>	<b>Yes</b>
West Lothian	<b>Yes</b>	25-Jun-99	19-Jun-00	<b>15-Jun-01</b>	<b>Yes</b>
<b>Scotland</b>					