

### **Council tax collection – the gross cost of collecting council tax per chargeable 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 ability and 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 may 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*', published in February 1998, recommended that the priority for most councils should be to increase collection levels, before considering reducing costs.

# Finance

## Group A

Council tax - the gross cost of collecting council tax per chargeable dwelling (£)

Group A		PI measurement			Better ✓ or worse ✗ since 99/00		
		99/00	00/01	01/02	5-9%	10-14%	>15%
Aberdeenshire		11.77	12.26	11.69			
Angus		15.64	14.44	14.35	✓		
Argyll & Bute		12.98	16.89	17.47			✗
Dumfries & Galloway		9.09	8.99	10.60			✗
East Lothian		8.96	14.08	11.73			✗
Eilean Siar		21.29	21.99	21.91			
Highland		13.88	14.87	16.17			✗
Moray		13.72	13.60	10.14			✓
Orkney Islands		17.16	17.22	18.02	✗		
Perth & Kinross		14.60	13.53	12.02			✓
Scottish Borders		9.84	10.75	10.45	✗		
Shetland Islands		15.48	16.52	17.21		✗	
		<b>Scotland</b>					
		11.88	12.16	12.91			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	1
10-14%	-
>15%	2
<b>Decline</b>	
5-9%	2
10-14%	1
>15%	4

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

### Unreliable/Unreported Data in 2001/02

Council		99/00	00/01	01/02
Midlothian		<u>3.27</u>	14.11	<u>12.05</u>

### Notes

An underlined PI measurement indicates unreliable data.  
 Family groups were defined in consultation with councils and professional bodies.  
 All Scotland figures above cover all councils rather than those in the group.

### The following councils were ranked 25th or below in 1999/2000:

Angus  
 Eilean Siar  
 Orkney Islands  
 Perth & Kinross  
 Shetland Islands

### The following councils did not make any material improvement in their performance by 2001/2002:

Eilean Siar  
 Orkney Islands  
 Shetland Islands

## Finance

### Group B

Council tax - the gross cost of collecting council tax per chargeable dwelling (£)

Group B		PI measurement			Better ✓ or worse ✗ since 99/00		
		99/00	00/01	01/02	5-9%	10-14%	>15%
Clackmannanshire		10.75	12.90	13.05			✗
East Ayrshire		12.95	13.44	14.12	✗		
East Dunbartonshire		5.16	4.38	5.82		✗	
East Renfrewshire		9.66	10.79	10.45	✗		
Falkirk		7.97	7.23	5.74			✓
Fife		9.73	10.58	11.05		✗	
North Ayrshire		16.24	11.19	15.36	✓		
South Ayrshire		13.19	14.70	10.57			✓
Stirling		13.70	12.36	12.09		✓	
West Lothian		7.55	7.69	7.89			
		<b>Scotland</b>					
		11.88	12.16	12.91			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	1
10-14%	1
>15%	2
<b>Decline</b>	
5-9%	2
10-14%	2
>15%	1

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

#### Notes

An underlined PI measurement indicates unreliable data.

Family groups were defined in consultation with councils and professional bodies.

All Scotland figures above cover all councils rather than those in the group.

**The following councils were ranked 25th or below in 1999/2000:**

North Ayrshire

**The following councils did not make any material improvement in their performance by 2001/2002:**

None

# Finance

## Group C

Council tax - the gross cost of collecting council tax per chargeable dwelling (£)

Group C		PI measurement			Better ✓ or worse ✗ since 99/00		
		99/00	00/01	01/02	5-9%	10-14%	>15%
Aberdeen City		13.83	14.67	14.55	✗		
Dundee City		15.52	13.39	17.90	✗		
City of Edinburgh		8.57	8.56	11.67	✗		
Glasgow City		13.12	13.62	13.61			
Inverclyde		12.67	10.01	17.86	✗		
North Lanarkshire		13.77	13.33	13.38			
Renfrewshire		11.68	11.87	11.75			
South Lanarkshire		11.09	11.65	14.52	✗		
West Dunbartonshire		20.41	19.41	23.01	✗		
		<b>Scotland</b>					
		11.88	12.16	12.91			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	1
10-14%	1
>15%	4

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

### Notes

An underlined PI measurement indicates unreliable data.  
 Family groups were defined in consultation with councils and professional bodies.  
 All Scotland figures above cover all councils rather than those in the group.

**The following councils were ranked 25th or below in 1999/2000:**

Dundee City  
 West Dunbartonshire

**The following councils did not make any material improvement in their performance by 2001/2002:**

Dundee City  
 West Dunbartonshire

### **Council tax collection – the percentage of council tax income for the year that was collected in the year**

This indicator shows the proportion of the council tax (net of council tax benefit) due in the financial year that was collected by 31 March 2001. This is a measure of how effective councils are at collecting the council tax due to them.

### **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 that are mainly outwith their control. However, other factors such as the accuracy of the records and the speed with which recovery procedures are initiated are directly within councils' control.

Much of the tax uncollected by the end of the financial year will be collected in later years because councils continue to pursue debts. However, early collection reduces a council's borrowing and increases the amount ultimately collected.

## Finance

### Group A

Council tax - the percentage of council tax income for the year that was collected in the year

Group A	PI measurement			Better ✓ or worse ✗ since 99/00		
	99/00	00/01	01/02	5-9%	10-14%	>15%
Aberdeenshire	91.8	93.2	93.8			
Angus	93.6	93.9	94.5			
Argyll & Bute	90.1	91.8	92.5			
Dumfries & Galloway	92.0	93.5	94.2			
East Lothian	90.8	92.4	94.2			
Eilean Siar	89.7	87.8	88.9			
Highland	91.1	91.4	92.2			
Midlothian	90.7	91.5	92.9			
Moray	92.9	92.3	92.7			
Orkney Islands	96.3	96.4	97.3			
Perth & Kinross	92.1	93.5	94.1			
Scottish Borders	95.7	95.7	96.3			
Shetland Islands	94.5	95.2	95.8			
<b>Scotland</b>						
	88.3	89.2	90.6			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

#### Notes

An underlined PI measurement indicates unreliable data.

Family groups were defined in consultation with councils and professional bodies.

All Scotland figures above cover all councils rather than those in the group.

# Finance

## Group B

Council tax - the percentage of council tax income for the year that was collected in the year

Group B		PI measurement			Better ✓ or worse ✗ since 99/00		
		99/00	00/01	01/02	5-9%	10-14%	>15%
Clackmannanshire		86.7	88.5	89.7			
East Ayrshire		83.2	85.3	86.4			
East Dunbartonshire		91.0	91.0	92.9			
East Renfrewshire		93.3	93.5	94.5			
Falkirk		92.3	93.1	93.8			
Fife		90.4	89.2	90.9			
North Ayrshire		85.2	87.2	89.5	✓		
South Ayrshire		91.5	93.3	93.9			
Stirling		93.7	93.9	95.0			
West Lothian		88.5	90.3	91.4			
		<b>Scotland</b>					
		88.3	89.2	90.6			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	1
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

### Notes

An underlined PI measurement indicates unreliable data.

Family groups were defined in consultation with councils and professional bodies.

All Scotland figures above cover all councils rather than those in the group.

**The following councils were ranked 25th or below in 1999/2000:**

Clackmannanshire

East Ayrshire

North Ayrshire

**The following councils did not make any material improvement in their performance by 2001/2002:**

Clackmannanshire

East Ayrshire

## Finance

### Group C

Council tax - the percentage of council tax income for the year that was collected in the year

Group C		PI measurement			Better ✓ or worse ✗ since 99/00		
		99/00	00/01	01/02	5-9%	10-14%	>15%
Aberdeen City		89.7	89.9	89.8			
Dundee City		86.6	85.0	85.0			
City of Edinburgh		88.1	88.1	90.3			
Glasgow City		78.9	80.1	81.5			
Inverclyde		81.3	80.3	87.0	✓		
North Lanarkshire		86.2	87.9	90.8	✓		
Renfrewshire		89.4	91.0	93.0			
South Lanarkshire		87.9	93.2	93.2	✓		
West Dunbartonshire		80.4	79.6	84.5	✓		
		<b>Scotland</b>					
		88.3	89.2	90.6			

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	4
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

#### Notes

An underlined PI measurement indicates unreliable data.

Family groups were defined in consultation with councils and professional bodies.

All Scotland figures above cover all councils rather than those in the group.

#### The following councils were ranked 25th or below in 1999/2000:

Dundee City  
 Glasgow City  
 Inverclyde  
 North Lanarkshire  
 West Dunbartonshire

#### The following councils did not make any material improvement in their performance by 2001/2002:

Dundee City  
 Glasgow City



### **Invoice payment – the percentage of invoices paid within 30 days or other agreed time period**

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

#### **Points to bear in mind**

Thirty calendar days reflects the normal credit period.

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

Councils' policies or approaches towards the payment of invoices, which include immediate payment to local suppliers or payment in accordance with agreed credit terms, will affect this indicator.

Councils may have calculated this indicator based on a sample of invoices.

## Finance

### Invoice payment - the percentage of invoices paid within 30 days or other agreed time period

Council	Rank in 01/02		PI measurement			Better ✓ or worse ✗ since 99/00		
	1-32	✓1-8 ✗ 25-32	99/00	00/01	01/02	5-9%	10-14%	>15%
Aberdeen City	7	✓	78.7	82.9	85.0	✓		
Aberdeenshire	23		75.0	78.7	77.0			
Angus	17		76.1	77.2	80.3	✓		
Argyll & Bute	26	✗	77.1	78.8	75.5			
Clackmannanshire	19		79.1	72.2	79.3			
Dumfries & Galloway	4	✓	86.4	88.4	88.1			
Dundee City	2	✓	<u>94.1</u>	87.9	89.7			
East Ayrshire	18		76.7	75.6	80.2			
East Dunbartonshire	30	✗	62.0	70.1	71.8			✓
East Lothian	19		68.7	75.9	79.3			✓
East Renfrewshire	30	✗	77.4	74.7	71.8	✗		
City of Edinburgh	25	✗	69.6	72.0	75.7	✓		
Eilean Siar	21		78.5	77.3	78.9			
Falkirk	8	✓	75.6	87.3	84.3		✓	
Fife	32	✗	58.3	49.8	66.8		✓	
Glasgow City	9		75.5	82.9	83.3		✓	
Highland	5	✓	87.7	88.9	87.4			
Inverclyde	28	✗	48.1	73.2	74.3			✓
Midlothian	24		70.1	75.1	76.6	✓		
Moray	6	✓	80.0	82.8	87.3	✓		
North Ayrshire	13		84.4	84.5	81.6			
North Lanarkshire	29	✗	63.9	65.8	71.9		✓	
Orkney Islands	10		82.5	82.7	83.0			
Perth & Kinross	3	✓	74.7	85.9	89.4			✓
Renfrewshire	15		74.9	77.1	80.8	✓		
Scottish Borders	22		77.4	75.1	78.4			
Shetland Islands	11		77.5	83.1	82.5	✓		
South Ayrshire	11		76.4	79.2	82.5	✓		
South Lanarkshire	27	✗	43.7	62.8	75.2			✓
Stirling	16		74.0	76.8	80.5	✓		
West Dunbartonshire	14		76.2	75.7	80.9	✓		
West Lothian	1	✓	76.9	82.7	90.1			✓
			<b>Scotland</b>					
			71.7	75.2	79.9			

Ranked performance	99/00	00/01	01/02
Highest ranked performance	94.1	88.9	90.1
Upper quartile	78.6	82.9	83.6
Median	76.3	77.3	80.4
Lower quartile	73.0	75.0	76.4
Lowest ranked performance	43.7	49.8	66.8

Data features	Symbol	99/00	00/01	01/02
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

Count of councils showing material change since 1999/00	
<b>Improvement</b>	
5-9%	10
10-14%	4
>15%	6
<b>Decline</b>	
5-9%	1
10-14%	-
>15%	-

#### Notes

An underlined PI measurement indicates unreliable data.

## Finance

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### Invoice payment - the percentage of invoices paid within 30 days or other agreed time period

**The following councils were ranked 25th or below in 1999/2000:**

East Dunbartonshire

East Lothian

City of Edinburgh

Fife

Inverclyde

Midlothian

North Lanarkshire

South Lanarkshire

**The following councils did not make any material improvement in their performance by 2001/2002:**

None