

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 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.

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Non-Domestic Rates

3. **The income due from non-domestic rates for the year, excluding reliefs and the percentage of non-domestic rates due that were received during the year.**

What the indicator reports

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

Points to bear in mind

The indicator may be seen as a measure of the effectiveness of the council in collecting the non-domestic rates due to it.

Payment of invoices

4. **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

5. **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.

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Finance	Indicator 1	Indicator 2		
	Cost of collecting council tax per dwelling	Income due from council tax for the year excluding reliefs and rebates		
	2002/2003	2000/2001	2001/2002	2002/2003
Aberdeen City	£11.26	£64,997,822	£69,859,659	£73,574,479
Aberdeenshire	£14.41	£62,349,164	£69,551,481	£76,110,000
Angus	£13.48	£26,089,017	£28,020,182	£30,452,427
Argyll & Bute	£16.10	£28,959,651	£30,751,715	£32,036,955
Clackmannanshire	£15.61	£12,096,085	£12,713,035	£13,308,831
Dumfries & Galloway	£9.35	£38,087,306	£40,202,453	£42,952,045
Dundee City	£22.89	£37,237,613	£37,667,540	£39,118,326
East Ayrshire	£14.55	£26,632,035	£28,469,246	£30,004,199
East Dunbartonshire	£7.81	£34,604,044	£36,349,452	£38,262,895
East Lothian	£12.28	£26,792,387	£28,756,329	£30,647,419
East Renfrewshire	£10.07	£28,709,581	£30,623,347	£32,647,556
Edinburgh, City of	£12.08	£149,322,167	£158,580,848	£167,107,540
Eilean Siar	£22.62	£5,140,418	£5,504,543	£5,907,669
Falkirk	£7.36	£31,114,504	£34,052,903	£36,980,582
Fife	£11.41	£87,533,703	£93,152,669	£98,946,556
Glasgow City	£15.47	£144,628,590	£152,001,610	£155,431,821
Highland	£15.84	£58,157,435	£62,270,088	£67,422,315
Inverclyde	£16.16	£20,394,784	£22,004,608	£23,069,773
Midlothian	£13.23	£23,565,000	£24,800,000	£25,796,000
Moray	£12.20	£20,282,965	£21,724,078	£23,112,389
North Ayrshire	£16.04	£31,012,527	£33,222,384	£35,682,504
North Lanarkshire	£12.59	£67,943,084	£71,934,711	£76,155,914
Orkney Islands	£16.87	£4,209,098	£4,627,145	£5,113,952
Perth & Kinross	£13.84	£39,112,009	£43,519,549	£47,310,889
Renfrewshire	£12.82	£44,073,256	£46,865,871	£49,356,018
Scottish Borders	£9.19	£26,289,287	£28,716,107	£32,057,162
Shetland Islands	£19.79	£4,515,221	£4,986,456	£5,439,046
South Ayrshire	£11.16	£31,523,521	£33,384,899	£35,397,589
South Lanarkshire	£14.79	£75,530,160	£78,608,004	£82,060,257
Stirling	£11.85	£26,402,639	£28,556,564	£30,782,671
West Dunbartonshire	£27.91	£23,098,408	£24,387,623	£25,331,539
West Lothian	£7.32	£39,124,329	£41,056,441	£43,329,250
Scotland	£13.53	£1,339,527,810	£1,426,921,540	£1,510,906,568

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Finance	Indicator 2			Indicator 3	
	Percentage of income due from council tax for the year that was received by the end of the year			Income due from non-domestic rates excluding reliefs	Percentage of income due from non-domestic rates that was received by the end of the year
	2000/2001	2001/2002	2002/2003	2002/2003	2002/2003
Aberdeen City	89.9%	89.8%	90.1%	£121,406,742	96.0%
Aberdeenshire	93.2%	93.8%	94.0%	£57,613,000	97.6%
Angus	93.9%	94.5%	94.7%	£25,166,282	96.6%
Argyll & Bute	91.8%	92.5%	93.0%	£30,552,623	96.9%
Clackmannanshire	88.5%	89.7%	90.2%	£12,384,774	89.4%
Dumfries & Galloway	93.5%	94.2%	94.0%	£37,700,000	97.5%
Dundee City	85.0%	85.0%	85.7%	£57,042,451	96.2%
East Ayrshire	85.3%	86.4%	88.3%	£27,221,140	89.5%
East Dunbartonshire	91.0%	92.9%	93.6%	£19,379,264	92.6%
East Lothian	92.4%	94.2%	94.5%	£26,519,702	98.5%
East Renfrewshire	93.5%	94.5%	95.2%	£12,169,905	92.9%
Edinburgh, City of	88.1%	90.3%	90.7%	£250,799,145	97.3%
Eilean Siar	87.8%	88.9%	91.1%	£5,508,345	96.4%
Falkirk	93.1%	93.8%	94.0%	£56,693,088	97.4%
Fife	89.2%	90.9%	91.9%	£115,402,620	96.2%
Glasgow City	80.1%	81.5%	83.7%	£281,978,895	93.6%
Highland	91.4%	92.2%	92.6%	£67,101,098	96.4%
Inverclyde	80.3%	87.0%	88.0%	£21,367,405	91.9%
Midlothian	91.5%	92.9%	93.1%	£17,926,000	96.3%
Moray	92.3%	92.7%	92.7%	£24,319,375	97.6%
North Ayrshire	87.2%	89.5%	89.9%	£41,597,900	95.6%
North Lanarkshire	87.9%	90.8%	92.2%	£87,811,201	94.5%
Orkney Islands	96.4%	97.3%	97.7%	£6,775,788	99.4%
Perth & Kinross	93.5%	94.1%	95.0%	£44,416,499	97.5%
Renfrewshire	91.0%	93.0%	93.5%	£67,617,034	94.7%
Scottish Borders	95.7%	96.3%	96.0%	£22,986,386	97.3%
Shetland Islands	95.2%	95.8%	96.1%	£13,138,909	98.4%
South Ayrshire	93.3%	93.9%	94.0%	£33,381,670	94.8%
South Lanarkshire	93.2%	93.2%	93.5%	£88,139,511	93.7%
Stirling	93.9%	95.0%	95.8%	£34,430,894	95.5%
West Dunbartonshire	79.6%	84.5%	87.0%	£27,229,542	91.2%
West Lothian	90.3%	91.4%	92.3%	£55,417,993	98.2%
Scotland	89.2%	90.6%	91.5%	£1,791,195,181	95.6%

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Finance	Indicator 4					
	Percentage of invoices sampled paid within 30 days or other agreed time period			Number of invoices sampled		
	2000/2001	2001/2002	2002/2003	2000/2001	2001/2002	2002/2003
Aberdeen City	82.9%	85.0%	91.0%	122,460	104,700	117,803
Aberdeenshire	78.7%	77.0%	84.7%	242,849	267,027	276,298
Angus	77.2%	80.3%	81.2%	129,985	135,713	82,483
Argyll & Bute	78.8%	75.5%	84.2%	138,275	143,656	150,277
Clackmannanshire	72.2%	79.3%	76.8%	60,236	57,748	55,592
Dumfries & Galloway	88.4%	88.1%	90.3%	159,722	161,780	170,422
Dundee City	87.9%	89.7%	94.5%	82,439	165,390	2,624
East Ayrshire	75.6%	80.2%	82.0%	157,004	148,398	500
East Dunbartonshire	70.1%	71.8%	69.5%	74,146	86,313	99,451
East Lothian	75.9%	79.3%	78.4%	64,217	70,425	62,369
East Renfrewshire	74.7%	71.8%	82.3%	118,516	109,978	106,691
Edinburgh, City of	72.0%	75.7%	79.1%	345,454	427,727	442,118
Eilean Siar	77.3%	78.9%	81.8%	4,573	4,270	4,488
Falkirk	87.3%	84.3%	83.7%	32,197	121,370	123,840
Fife	49.8%	66.8%	68.7%	307,031	322,954	315,149
Glasgow City	82.9%	83.3%	84.8%	713,730	719,850	826,464
Highland	88.9%	87.4%	87.7%	16,383	240,403	302,228
Inverclyde	73.2%	74.3%	63.1%	89,964	98,386	83,371
Midlothian	75.1%	76.6%	73.9%	48,591	55,776	51,931
Moray	82.8%	87.3%	87.4%	89,036	90,560	106,447
North Ayrshire	84.5%	81.6%	84.6%	101,289	185,672	189,740
North Lanarkshire	65.8%	71.9%	80.0%	341,639	167,266	110,433
Orkney Islands	82.7%	83.0%	81.9%	57,608	59,211	57,205
Perth & Kinross	85.9%	89.4%	91.3%	93,733	98,896	105,141
Renfrewshire	77.1%	80.8%	81.3%	238,114	236,979	254,986
Scottish Borders	75.1%	78.4%	74.1%	7,400	6,955	82,350
Shetland Islands	83.1%	82.5%	83.1%	67,203	70,045	66,948
South Ayrshire	79.2%	82.5%	76.1%	124,807	148,423	151,937
South Lanarkshire	62.8%	75.2%	82.6%	369,824	312,712	249,674
Stirling	76.8%	80.5%	83.7%	100,400	116,096	113,941
West Dunbartonshire	75.7%	80.9%	80.9%	146,097	159,144	170,286
West Lothian	82.7%	90.1%	90.2%	92,692	99,816	112,509
Scotland	75.2%	79.9%	82.0%	4,737,614	5,193,639	5,045,696

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Finance	Indicator 5				
	Was the statutory abstract of accounts for the previous financial year submitted for audit by 30 June?		Date abstract of accounts was submitted		
	2001/2002	2002/2003	2000/2001	2001/2002	2002/2003
Aberdeen City	Yes	Yes	28-Jun-00	27-Jun-01	25-Jun-02
Aberdeenshire	Yes	Yes	28-Jun-00	27-Jun-01	26-Jun-02
Angus	Yes	Yes	29-Jun-00	18-Jun-01	21-Jun-03
Argyll & Bute	Yes	Yes	29-Jun-00	28-Jun-01	28-Jun-02
Clackmannanshire	Yes	Yes	29-Jun-00	29-Jun-01	26-Jun-02
Dumfries & Galloway	Yes	Yes	26-Jun-00	25-Jun-01	24-Jun-02
Dundee City	Yes	Yes	21-Jun-00	20-Jun-01	21-Jun-02
East Ayrshire	Yes	Yes	29-Jun-00	28-Jun-01	27-Jun-02
East Dunbartonshire	Yes	Yes	29-Jun-00	26-Jun-01	20-Jun-02
East Lothian	Yes	Yes	28-Jun-00	27-Jun-01	25-Jun-02
East Renfrewshire	Yes	Yes	30-Jun-00	30-Jun-01	07-Jun-02
Edinburgh, City of	Yes	Yes	29-Jun-00	28-Jun-01	21-Jun-02
Eilean Siar	Yes	Yes	08-Jun-00	12-Jun-01	21-Jun-02
Falkirk	Yes	Yes	28-Jun-00	29-Jun-01	27-Jun-02
Fife	Yes	Yes	30-Jun-00	28-Jun-01	28-Jun-02
Glasgow City	Yes	Yes	29-Jun-00	29-Jun-01	29-Jun-02
Highland	Yes	No	30-Jun-00	30-Jun-01	01-Jul-02
Inverclyde	Yes	Yes	28-Jun-00	26-Jun-01	27-Jun-02
Midlothian	Yes	Yes	19-Jun-00	12-Jun-01	07-Jun-02
Moray	Yes	Yes	21-Jun-00	21-Jun-01	27-Jun-02
North Ayrshire	Yes	Yes	30-Jun-00	29-Jun-01	28-Jun-02
North Lanarkshire	Yes	Yes	28-Jun-00	28-Jun-01	28-Jun-02
Orkney Islands	Yes	Yes	28-Jun-00	29-Jun-01	28-Jun-02
Perth & Kinross	Yes	Yes	28-Jun-00	28-Jun-01	26-Jun-02
Renfrewshire	Yes	Yes	31-May-00	29-May-01	30-May-02
Scottish Borders	Yes	Yes	28-Jun-00	28-Jun-01	27-Jun-02
Shetland Islands	Yes	Yes	28-Jun-00	28-Jun-01	30-Jun-02
South Ayrshire	Yes	Yes	29-Jun-00	30-Jun-01	27-Jun-02
South Lanarkshire	Yes	Yes	30-Jun-00	30-Jun-01	28-Jun-02
Stirling	Yes	Yes	28-Jun-00	19-Jun-01	26-Jun-02
West Dunbartonshire	Yes	Yes	30-Jun-00	28-Jun-01	28-Jun-02
West Lothian	Yes	Yes	19-Jun-00	15-Jun-01	18-Jun-02
Scotland					

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Finance	Indicator 5	
	Did the statutory abstract of accounts receive an unqualified audit certificate?	
	2001/2002	2002/2003
Aberdeen City	Yes	Yes
Aberdeenshire	Yes	Yes
Angus	Yes	Yes
Argyll & Bute	Yes	Yes
Clackmannanshire	Yes	Yes
Dumfries & Galloway	Yes	Yes
Dundee City	Yes	Yes
East Ayrshire	Yes	Yes
East Dunbartonshire	Yes	Yes
East Lothian	Yes	Yes
East Renfrewshire	Yes	Yes
Edinburgh, City of	Yes	Yes
Eilean Siar	Yes	Yes
Falkirk	Yes	Yes
Fife	Yes	Yes
Glasgow City	Yes	Yes
Highland	Yes	Yes
Inverclyde	No	No
Midlothian	Yes	Yes
Moray	Yes	Yes
North Ayrshire	Yes	Yes
North Lanarkshire	Yes	Yes
Orkney Islands	Yes	Yes
Perth & Kinross	Yes	Yes
Renfrewshire	Yes	Yes
Scottish Borders	Yes	Yes
Shetland Islands	Yes	Yes
South Ayrshire	Yes	Yes
South Lanarkshire	Yes	Yes
Stirling	Yes	Yes
West Dunbartonshire	Yes	Yes
West Lothian	Yes	Yes
Scotland		