

### **Council tax collection – the gross cost of collecting council tax per 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 dwelling (£)

Group A		PI measurement			Better ✓ or worse X since 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeenshire		-	-	14.41			
Angus		-	-	13.48			
Argyll & Bute		-	-	16.10			
Dumfries & Galloway		-	-	9.35			
East Lothian		-	-	12.28			
Eilean Siar		-	-	22.62			
Highland		-	-	15.84			
Moray		-	-	12.20			
Orkney Islands		-	-	16.87			
Perth & Kinross		-	-	13.84			
Scottish Borders		-	-	9.19			
Shetland Islands		-	-	19.79			
		<b>Scotland</b>					
		-	-	13.53			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
PI not applicable	(-)	12	12	0
No service	(NS)	0	0	0

#### Unreliable/Unreported Data in 2002/03

Council		00/01	01/02	02/03
Midlothian		-	-	<u>13.23</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.

## Finance

### Group B

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

Group B		PI measurement			Better ✓ or worse X since 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Clackmannanshire		-	-	15.61			
East Ayrshire		-	-	14.55			
East Dunbartonshire		-	-	7.81			
East Renfrewshire		-	-	10.07			
Falkirk		-	-	7.36			
Fife		-	-	11.41			
North Ayrshire		-	-	16.04			
South Ayrshire		-	-	11.16			
Stirling		-	-	11.85			
West Lothian		-	-	7.32			
		<b>Scotland</b>					
		-	-	13.53			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
PI not applicable	(-)	10	10	0
No service	(NS)	0	0	0

#### Notes

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## Finance

### Group C

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

Group C		PI measurement			Better ✓ or worse ✗ since 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeen City		-	-	11.26			
Dundee City		-	-	22.89			
City of Edinburgh		-	-	12.08			
Glasgow City		-	-	15.47			
Inverclyde		-	-	16.16			
North Lanarkshire		-	-	12.59			
Renfrewshire		-	-	12.82			
South Lanarkshire		-	-	14.79			
West Dunbartonshire		-	-	27.91			
		<b>Scotland</b>					
		-	-	13.53			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
PI not applicable	(-)	9	9	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.

### **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 at the end of the year. 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 X since 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeenshire		93.2	93.8	94.0			
Angus		93.9	94.5	94.7			
Argyll & Bute		91.8	92.5	93.0			
Dumfries & Galloway		93.5	94.2	94.0			
East Lothian		92.4	94.2	94.5			
Eilean Siar		87.8	88.9	91.1			
Highland		91.4	92.2	92.6			
Midlothian		91.5	92.9	93.1			
Moray		92.3	92.7	92.7			
Orkney Islands		96.4	97.3	97.7			
Perth & Kinross		93.5	94.1	95.0			
Scottish Borders		95.7	96.3	96.0			
Shetland Islands		95.2	95.8	96.1			
		<b>Scotland</b>					
		89.2	90.6	91.5			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
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 2000/01:

Eilean Siar

The following councils did not make any material improvement in their performance by 2002/03:

Eilean Siar

## 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 X since 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Clackmannanshire		88.5	89.7	90.2			
East Ayrshire		85.3	86.4	88.3			
East Dunbartonshire		91.0	92.9	93.6			
East Renfrewshire		93.5	94.5	95.2			
Falkirk		93.1	93.8	94.0			
Fife		89.2	90.9	91.9			
North Ayrshire		87.2	89.5	89.9			
South Ayrshire		93.3	93.9	94.0			
Stirling		93.9	95.0	95.8			
West Lothian		90.3	91.4	92.3			
		<b>Scotland</b>					
		89.2	90.6	91.5			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
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 2000/01:**

East Ayrshire

North Ayrshire

**The following councils did not make any material improvement in their performance by 2002/03:**

East Ayrshire

North 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 00/01		
		00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeen City		89.9	89.8	90.1			
Dundee City		85.0	85.0	85.7			
City of Edinburgh		88.1	90.3	90.7			
Glasgow City		80.1	81.5	83.7			
Inverclyde		80.3	87.0	88.0	✓		
North Lanarkshire		87.9	90.8	92.2			
Renfrewshire		91.0	93.0	93.5			
South Lanarkshire		93.2	93.2	93.5			
West Dunbartonshire		79.6	84.5	87.0	✓		
		<b>Scotland</b>					
		89.2	90.6	91.5			

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	2
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

Data features for this Group	Symbol	00/01	01/02	02/03
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 2000/01:**

Dundee City  
 Glasgow City  
 Inverclyde  
 North Lanarkshire  
 West Dunbartonshire

**The following councils did not make any material improvement in their performance by 2002/03:**

Dundee City  
 Glasgow City  
 North Lanarkshire



### **Percentage of income due from non-domestic rates that was received by the end of the year**

This indicator shows the proportion of the non-domestic rates due in the financial year that was collected by 31 March at the end of the year. This is a measure of how effective councils are at collecting the non-domestic rates due to them.

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

Much of the tax uncollected by the end of the financial year will be collected in later years because councils continue to pursue debts.

## Finance

Percentage of income due from non-domestic rates that was received by the end of the year

Council	Rank in 02/03		PI measurement			Better ✓ or worse ✗ since 00/01		
	1-32	✓1-8 ✗ 25-32	00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeen City	19		-	-	96.0			
Aberdeenshire	5	✓	-	-	97.6			
Angus	13		-	-	96.6			
Argyll & Bute	12		-	-	96.9			
Clackmannanshire	32	✗	-	-	89.4			
Dumfries & Galloway	7	✓	-	-	97.5			
Dundee City	17		-	-	96.2			
East Ayrshire	31	✗	-	-	89.5			
East Dunbartonshire	28	✗	-	-	92.6			
East Lothian	2	✓	-	-	98.5			
East Renfrewshire	27	✗	-	-	92.9			
City of Edinburgh	10		-	-	97.3			
Eilean Siar	14		-	-	96.4			
Falkirk	9		-	-	97.4			
Fife	17		-	-	96.2			
Glasgow City	26	✗	-	-	93.6			
Highland	14		-	-	96.4			
Inverclyde	29	✗	-	-	91.9			
Midlothian	16		-	-	96.3			
Moray	5	✓	-	-	97.6			
North Ayrshire	20		-	-	95.6			
North Lanarkshire	24		-	-	94.5			
Orkney Islands	1	✓	-	-	99.4			
Perth & Kinross	7	✓	-	-	97.5			
Renfrewshire	23		-	-	94.7			
Scottish Borders	10		-	-	97.3			
Shetland Islands	3	✓	-	-	98.4			
South Ayrshire	22		-	-	94.8			
South Lanarkshire	25	✗	-	-	93.7			
Stirling	21		-	-	95.5			
West Dunbartonshire	30	✗	-	-	91.2			
West Lothian	4	✓	-	-	98.2			
			<b>Scotland</b>					
			-	-	95.6			

Ranked performance	00/01	01/02	02/03
Highest ranked performance	-	-	99.4
Upper quartile	-	-	97.4
Median	-	-	96.3
Lower quartile	-	-	94.3
Lowest ranked performance	-	-	89.4

Data features	Symbol	00/01	01/02	02/03
PI not applicable	(-)	32	32	0
No service	(NS)	0	0	0

Count of councils showing significant change since 2000/01	
<b>Improvement</b>	
5-9%	-
10-14%	-
>15%	-
<b>Decline</b>	
5-9%	-
10-14%	-
>15%	-

### Notes

An underlined PI measurement indicates unreliable data.

### **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 02/03		PI measurement			Better ✓ or worse ✗ since 00/01		
	1-32	✓1-8 ✗ 25-32	00/01	01/02	02/03	5-9%	10-14%	>15%
Aberdeen City	3	✓	82.9	85.0	91.0	✓		
Aberdeenshire	9		78.7	77.0	84.7	✓		
Angus	21		77.2	80.3	81.2	✓		
Argyll & Bute	11		78.8	75.5	84.2	✓		
Clackmannanshire	26	✗	72.2	79.3	76.8	✓		
Dumfries & Galloway	4	✓	88.4	88.1	90.3			
Dundee City	1	✓	87.9	89.7	94.5	✓		
East Ayrshire	17		75.6	80.2	82.0	✓		
East Dunbartonshire	30	✗	70.1	71.8	69.5			
East Lothian	25	✗	75.9	79.3	78.4			
East Renfrewshire	16		74.7	71.8	82.3		✓	
City of Edinburgh	24		72.0	75.7	79.1	✓		
Eilean Siar	19		77.3	78.9	81.8	✓		
Falkirk	12		87.3	84.3	83.7			
Fife	31	✗	49.8	66.8	68.7			✓
Glasgow City	8	✓	82.9	83.3	84.8			
Highland	6	✓	88.9	87.4	87.7			
Inverclyde	32	✗	73.2	74.3	63.1		✗	
Midlothian	29	✗	75.1	76.6	73.9			
Moray	7	✓	82.8	87.3	87.4	✓		
North Ayrshire	10		84.5	81.6	84.6			
North Lanarkshire	23		65.8	71.9	80.0			✓
Orkney Islands	18		82.7	83.0	81.9			
Perth & Kinross	2	✓	85.9	89.4	91.3	✓		
Renfrewshire	20		77.1	80.8	81.3	✓		
Scottish Borders	28	✗	75.1	78.4	74.1			
Shetland Islands	14		83.1	82.5	83.1			
South Ayrshire	27	✗	79.2	82.5	76.1			
South Lanarkshire	15		62.8	75.2	82.6			✓
Stirling	12		76.8	80.5	83.7	✓		
West Dunbartonshire	22		75.7	80.9	80.9	✓		
West Lothian	5	✓	82.7	90.1	90.2	✓		
			<b>Scotland</b>					
			75.2	79.9	82.0			

Ranked performance	00/01	01/02	02/03
Highest ranked performance	88.9	90.1	94.5
Upper quartile	82.9	83.6	84.7
Median	77.3	80.4	82.2
Lower quartile	75.0	76.4	78.9
Lowest ranked performance	49.8	66.8	63.1

Data features	Symbol	00/01	01/02	02/03
PI not applicable	(-)	0	0	0
No service	(NS)	0	0	0

Count of councils showing significant change since 2000/01		
<b>Improvement</b>		
5-9%	15	
10-14%	1	
>15%	3	
<b>Decline</b>		
5-9%	-	
10-14%	1	
>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 2000/01:

Clackmannanshire  
East Dunbartonshire  
East Renfrewshire  
City of Edinburgh  
Fife  
Inverclyde  
North Lanarkshire  
South Lanarkshire

The following councils did not make any material improvement in their performance by 2002/03:

East Dunbartonshire  
Inverclyde