

Corporate management

Sickness absence

1. **The number of days lost through sickness absence expressed as a percentage of the total working days available, for**
 - **Chief officers, administrative, professional, technical and clerical employees**
 - **Craft and manual employees**
 - **Teachers**

What the indicator reports

The indicator measures the extent of sickness absence within councils.

The employee groupings used in this indicator reflect the broad differences in the type of work undertaken and facilitate comparison between councils on a like for like basis.

Points to bear in mind

The number of working days available may vary slightly between councils because of the number of public or local holidays, however, this will not unduly influence the overall percentage lost time.

'Sickness absence' is defined as an absence from the place of employment because of the employee's illness or injury for which sick leave entitlement is used. This may include self-certification, absence supported by a doctor's certificate, long-term sickness absence, and industrial injury. Absence that is not sickness absence, for example, compassionate leave, career leave and special leave/unpaid leave, maternity and paternity leave, and maternity support, is not included.

Claims

2. **The number and value of civil liability claims incurred by the council in the year:**
 - a) **Number of claims per 10,000 population**
 - b) **Claims value as a percentage of revenue budget.**

What the indicator reports

The indicator measures the number and value of claims incurred by the council in the year arising from:

- Employers Liability
- Public Liability
- Officials Indemnity
- Motor third party.

The claims value is the total paid and outstanding value of claims occurring under the four categories of cover in the year. This includes the value of out of court settlements.

Points to bear in mind

It is recognised that improvements in both the number of claims and the value of those claims indicate that the council is actively seeking to control and (where possible) eliminate avoidable losses. It is accepted that a single large loss may skew performance in any given year.

Corporate management

3. The number and percentage of the highest paid 2% and 5% of earners among council employees, that are women.

	Number of women	% of posts
In top 2% of all employees		
In top 5% of all employees		

What the indicator reports

The delivery of quality services is dependent on a trained and motivated workforce and it is, therefore essential that councils' employment policy reflect their commitment to equal opportunities. The indicator provides a picture of the current gender balance in more senior posts. This will help councils to identify areas of potentially unfair or discriminatory practices as well as providing a baseline for measuring improvement over time.

The indicator does not deal with equalities relating to ethnicity, disability or sexual orientation.

Points to bear in mind

The indicator excludes teachers (see Children's services).

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.

4. 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.

5. 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.

Non-Domestic Rates

- 6. 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

- 7. The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid.**

What the indicator reports

This indicator shows the percentage of invoices paid by councils within 30 calendar days. Thirty calendar days reflects the normal credit term period in accordance with the Late Payments of Commercial Debts (Interests) Act 1998 .

The Late Payments of Commercial Debts (Interests) Act 1998 recognises a general payment period of 30 days unless other terms are mutually agreed.

This indicator shows the proportion of invoices paid by councils to their suppliers within 30 calendar days

Points to bear in mind

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

Corporate management

Corporate management

Auditors appointed by the Accounts Commission have reviewed councils' arrangements for producing the performance information. In the table below, an 'x' is shown against an indicator where the auditor expressed doubts about the reliability of the authority's arrangements for producing the information.

Indicator Number	1			2			3			4			5			6			7			
	Sickness absence			Litigation claims			Equal opportunities policy			Council tax - collection costs			Council tax - income			Non-domestic rates			Payment of invoices			
Council	01/02	02/03	03/04	01/02	02/03	03/04	01/02	02/03	03/04	01/02	02/03	03/04	01/02	02/03	03/04	01/02	02/03	03/04	01/02	02/03	03/04	
Aberdeen City																						
Aberdeenshire						X																
Angus																						
Argyll & Bute																						
Clackmannanshire																						
Dumfries & Galloway																						
Dundee City																						
East Ayrshire																						
East Dunbartonshire																						
East Lothian																						
East Renfrewshire																						
Edinburgh, City of																						
Eilean Siar		X																				
Falkirk																						
Fife																						
Glasgow City																						
Highland		X (part)	X																			
Inverclyde																						
Midlothian										X	X	X										
Moray																						
North Ayrshire																						
North Lanarkshire																						
Orkney Islands			X																			
Perth & Kinross																						
Renfrewshire																						
Scottish Borders																						
Shetland Islands																						
South Ayrshire																						
South Lanarkshire																						
Stirling																						
West Dunbartonshire																						
West Lothian																						

Corporate Management	Indicator 1					
	Total available days for chief officers, administrative, professional, technical and clerical employees			Total sick days for chief officers, administrative, professional, technical and clerical employees		
	2001/2002	2002/2003	2003/2004	2001/2002	2002/2003	2003/2004
Aberdeen City	691,759	777,389	844,096	36,129	42,145	49,125
Aberdeenshire	724,453	798,210	831,769	37,162	31,041	38,606
Angus	493,434	537,017	594,318	20,921	24,053	23,082
Argyll & Bute	393,176	423,352	448,166	18,872	19,127	20,856
Clackmannanshire	241,777	247,466	270,800	15,142	13,595	13,196
Dumfries & Galloway	583,306	622,476	620,094	26,349	27,159	27,942
Dundee City	1,093,447	1,015,891	1,055,616	53,734	58,015	58,693
East Ayrshire	528,094	545,291	570,692	30,224	28,987	29,295
East Dunbartonshire	415,983	461,365	513,027	23,622	28,702	31,322
East Lothian	404,132	419,481	442,077	20,903	23,294	23,926
East Renfrewshire	341,716	383,961	405,043	15,874	17,851	17,779
Edinburgh, City of	2,067,007	2,139,118	2,361,185	110,073	116,095	116,885
Eilean Siar	158,544	196,216	217,394	6,148	6,010	6,955
Falkirk	630,924	654,456	693,281	32,703	35,870	37,998
Fife	1,645,529	1,866,249	1,895,495	111,244	124,266	113,019
Glasgow City	3,122,280	3,296,959	3,581,469	163,714	171,995	190,608
Highland	971,496	931,697	1,030,753	39,044	38,697	41,719
Inverclyde	403,317	455,352	461,919	19,834	22,981	22,905
Midlothian	342,033	351,727	356,413	16,333	17,434	19,060
Moray	328,607	371,035	388,205	10,886	11,909	15,565
North Ayrshire	532,240	577,575	645,625	27,670	26,567	34,089
North Lanarkshire	1,670,552	1,811,373	1,936,732	101,369	114,811	130,919
Orkney Islands	Not Reported	141,095	188,076	Not Reported	7,698	8,597
Perth & Kinross	540,481	542,464	685,926	22,260	20,951	25,253
Renfrewshire	835,977	883,653	924,870	55,066	54,167	51,670
Scottish Borders	475,552	491,246	516,357	19,369	19,522	21,845
Shetland Islands	303,687	255,140	266,771	11,816	13,099	12,936
South Ayrshire	471,714	500,963	533,774	21,713	24,301	26,945
South Lanarkshire	1,441,341	1,247,172	1,329,948	70,335	62,254	58,220
Stirling	412,390	422,988	445,883	19,606	22,678	22,461
West Dunbartonshire	468,978	517,105	565,127	31,410	31,691	30,647
West Lothian	732,431	798,679	827,967	33,328	37,374	39,184
Scotland	23,466,357	23,556,248	25,230,039	1,222,853	1,249,632	1,310,986

Corporate management

Corporate Management	Indicator 1					
	Percentage of days lost due to sickness for chief officers, administrative, professional, technical and clerical employees			Total available days for craft and manual employees		
	2001/2002	2002/2003	2003/2004	2001/2002	2002/2003	2003/2004
Aberdeen City	5.2%	5.4%	5.8%	627,820	673,853	639,360
Aberdeenshire	5.1%	3.9%	4.6%	944,561	957,932	1,053,087
Angus	4.2%	4.5%	3.9%	210,831	187,947	196,117
Argyll & Bute	4.8%	4.5%	4.7%	359,326	355,015	380,330
Clackmannanshire	6.3%	5.5%	4.9%	128,180	162,259	141,345
Dumfries & Galloway	4.5%	4.4%	4.5%	494,675	505,736	512,006
Dundee City	4.9%	5.7%	5.6%	481,858	385,170	377,899
East Ayrshire	5.7%	5.3%	5.1%	431,721	437,664	469,870
East Dunbartonshire	5.7%	6.2%	6.1%	273,586	279,558	225,527
East Lothian	5.2%	5.6%	5.4%	289,554	281,430	263,746
East Renfrewshire	4.6%	4.6%	4.4%	246,383	252,788	269,525
Edinburgh, City of	5.3%	5.4%	5.0%	1,272,691	1,194,129	1,117,712
Eilean Siar	3.9%	3.1%	3.2%	106,518	116,987	259,115
Falkirk	5.2%	5.5%	5.5%	548,784	582,972	578,168
Fife	6.8%	6.7%	6.0%	1,629,326	1,626,296	1,612,121
Glasgow City	5.2%	5.2%	5.3%	3,102,995	3,244,725	2,990,305
Highland	4.0%	4.2%	4.0%	700,713	669,343	645,622
Inverclyde	4.9%	5.0%	5.0%	371,279	366,462	349,993
Midlothian	4.8%	5.0%	5.3%	381,864	331,714	314,254
Moray	3.3%	3.2%	4.0%	301,947	319,448	346,500
North Ayrshire	5.2%	4.6%	5.3%	469,814	507,444	510,366
North Lanarkshire	6.1%	6.3%	6.8%	944,284	973,841	1,000,085
Orkney Islands	Not Reported	5.5%	4.6%	Not Reported	142,553	173,050
Perth & Kinross	4.1%	3.9%	3.7%	173,123	165,644	177,959
Renfrewshire	6.6%	6.1%	5.6%	562,535	548,454	544,068
Scottish Borders	4.1%	4.0%	4.2%	415,416	414,945	314,094
Shetland Islands	3.9%	5.1%	4.8%	237,842	126,903	128,101
South Ayrshire	4.6%	4.9%	5.0%	402,933	415,443	531,532
South Lanarkshire	4.9%	5.0%	4.4%	1,085,293	1,193,835	1,131,742
Stirling	4.8%	5.4%	5.0%	310,210	295,466	302,579
West Dunbartonshire	6.7%	6.1%	5.4%	451,596	450,762	465,699
West Lothian	4.6%	4.7%	4.7%	422,054	380,834	411,342
Scotland	5.2%	5.3%	5.2%	18,379,712	17,761,222	17,614,547

Corporate Management	Indicator 1					
	Total sick days for craft and manual employees			Percentage of days lost due to sickness for craft and manual employees		
	2001/2002	2002/2003	2003/2004	2001/2002	2002/2003	2003/2004
Aberdeen City	43,105	43,976	40,973	6.9%	6.5%	6.4%
Aberdeenshire	53,088	51,554	57,684	5.6%	5.4%	5.5%
Angus	11,289	11,878	10,786	5.4%	6.3%	5.5%
Argyll & Bute	18,289	17,497	21,269	5.1%	4.9%	5.6%
Clackmannanshire	9,035	10,404	8,412	7.0%	6.4%	6.0%
Dumfries & Galloway	27,619	33,430	31,647	5.6%	6.6%	6.2%
Dundee City	28,710	26,252	26,950	6.0%	6.8%	7.1%
East Ayrshire	29,168	30,899	32,078	6.8%	7.1%	6.8%
East Dunbartonshire	19,412	17,847	15,311	7.1%	6.4%	6.8%
East Lothian	17,386	18,045	17,258	6.0%	6.4%	6.5%
East Renfrewshire	16,710	18,203	19,149	6.8%	7.2%	7.1%
Edinburgh, City of	86,915	88,626	91,816	6.8%	7.4%	8.2%
Eilean Siar	5,185	6,598	8,234	4.9%	5.6%	3.2%
Falkirk	42,366	38,147	42,512	7.7%	6.5%	7.4%
Fife	124,969	129,635	123,572	7.7%	8.0%	7.7%
Glasgow City	180,002	167,271	151,103	5.8%	5.2%	5.1%
Highland	37,804	40,410	35,213	5.4%	6.0%	5.5%
Inverclyde	28,346	25,941	29,227	7.6%	7.1%	8.4%
Midlothian	23,617	21,352	21,541	6.2%	6.4%	6.9%
Moray	16,969	16,205	15,395	5.6%	5.1%	4.4%
North Ayrshire	40,031	36,032	32,117	8.5%	7.1%	6.3%
North Lanarkshire	63,604	69,472	68,166	6.7%	7.1%	6.8%
Orkney Islands	Not Reported	8,447	10,233	Not Reported	5.9%	5.9%
Perth & Kinross	8,454	8,417	8,552	4.9%	5.1%	4.8%
Renfrewshire	43,883	42,171	37,618	7.8%	7.7%	6.9%
Scottish Borders	22,003	23,482	21,639	5.3%	5.7%	6.9%
Shetland Islands	10,338	9,278	9,766	4.3%	7.3%	7.6%
South Ayrshire	31,428	24,757	27,848	7.8%	6.0%	5.2%
South Lanarkshire	59,973	62,493	63,467	5.5%	5.2%	5.6%
Stirling	21,036	19,367	18,580	6.8%	6.6%	6.1%
West Dunbartonshire	35,755	35,105	31,273	7.9%	7.8%	6.7%
West Lothian	29,147	23,248	21,237	6.9%	6.1%	5.2%
Scotland	1,185,636	1,129,431	1,105,180	6.5%	6.4%	6.3%

Corporate management

Corporate Management	Indicator 1					
	Total available days for teachers			Total sick days for teachers		
	2001/2002	2002/2003	2003/2004	2001/2002	2002/2003	2003/2004
Aberdeen City	291,259	332,534	337,718	11,738	12,789	12,801
Aberdeenshire	523,835	544,282	560,113	17,411	16,129	18,231
Angus	250,111	248,658	242,600	8,891	10,842	8,803
Argyll & Bute	199,772	201,852	197,374	7,023	9,193	8,768
Clackmannanshire	103,189	108,611	98,791	5,102	7,574	5,176
Dumfries & Galloway	331,285	337,022	343,640	14,571	13,335	13,991
Dundee City	328,965	319,820	319,976	15,771	15,892	16,287
East Ayrshire	282,566	292,731	286,235	9,205	9,562	10,895
East Dunbartonshire	267,204	281,069	265,540	11,112	11,754	9,346
East Lothian	173,516	182,013	180,971	8,439	8,753	9,088
East Renfrewshire	217,108	225,255	253,916	7,241	6,983	8,590
Edinburgh, City of	789,325	841,734	850,493	24,701	21,978	24,952
Eilean Siar	85,722	114,951	101,703	2,781	4,825	2,984
Falkirk	346,320	351,975	363,268	13,140	12,926	12,255
Fife	735,258	747,806	873,426	32,826	36,098	36,617
Glasgow City	1,254,823	1,226,019	1,472,858	49,285	45,532	45,906
Highland	562,446	483,765	540,065	14,698	12,836	15,661
Inverclyde	185,754	202,154	201,502	10,211	10,142	7,811
Midlothian	187,841	186,777	194,840	7,075	7,436	7,733
Moray	178,446	184,454	187,490	7,697	6,174	6,618
North Ayrshire	315,645	330,224	311,295	13,024	12,389	13,649
North Lanarkshire	781,566	820,127	788,617	36,975	41,151	39,663
Orkney Islands	Not Reported	66,495	70,950	Not Reported	2,251	2,189
Perth & Kinross	296,987	243,030	274,283	12,860	10,536	12,882
Renfrewshire	376,507	408,783	397,268	17,302	15,912	15,474
Scottish Borders	226,170	232,545	233,115	8,452	8,744	7,441
Shetland Islands	95,070	84,917	83,483	1,842	2,581	3,125
South Ayrshire	223,759	218,886	227,838	9,851	9,387	9,680
South Lanarkshire	653,222	682,643	682,004	29,231	27,368	25,536
Stirling	166,703	169,596	173,805	8,140	8,005	6,987
West Dunbartonshire	210,353	223,214	217,110	9,078	9,464	9,161
West Lothian	347,597	354,983	364,848	12,830	14,632	14,213
Scotland	10,988,324	11,133,974	11,086,120	438,503	438,348	424,663

Corporate Management	Indicator 1			Indicator 2		
	Percentage of days lost due to sickness for teachers			Number of civil liability claims incurred by the council in the year	Number of civil liability claims incurred per 10,000 population	Total revenue budget
	2001/2002	2002/2003	2003/2004	2003/2004	2003/2004	2003/2004
Aberdeen City	4.0%	3.8%	3.8%	446	21.3%	£524,710,000
Aberdeenshire	3.3%	3.0%	3.3%	393	17.3%	£559,470,000
Angus	3.6%	4.4%	3.6%	196	18.1%	£244,867,000
Argyll & Bute	3.5%	4.6%	4.4%	155	17.0%	£243,364,107
Clackmannanshire	4.9%	7.0%	5.2%	119	24.8%	£89,181,487
Dumfries & Galloway	4.4%	4.0%	4.1%	300	20.4%	£266,759,000
Dundee City	4.8%	5.0%	5.1%	583	40.4%	£360,100
East Ayrshire	3.3%	3.3%	3.8%	423	35.3%	£214,192,230
East Dunbartonshire	4.2%	4.2%	3.5%	4	0.4%	£180,884,000
East Lothian	4.9%	4.8%	5.0%	278	30.6%	£130,805,951
East Renfrewshire	3.3%	3.1%	3.4%	337	37.6%	£146,809,000
Edinburgh, City of	3.1%	2.6%	2.9%	940	21.0%	£697,585,000
Eilean Siar	3.2%	4.2%	2.9%	0	0.0%	£91,483,000
Falkirk	3.8%	3.7%	3.4%	561	38.5%	£401,740,000
Fife	4.5%	4.8%	4.2%	2,007	57.2%	£649,735,000
Glasgow City	3.9%	3.7%	3.1%	2,603	45.1%	£2,051,000,000
Highland	2.6%	2.7%	2.9%	186	8.9%	£477,703,000
Inverclyde	5.5%	5.0%	3.9%	318	38.0%	£149,189,000
Midlothian	3.8%	4.0%	4.0%	193	24.0%	£151,100,000
Moray	4.3%	3.3%	3.5%	119	13.7%	£138,330,000
North Ayrshire	4.1%	3.8%	4.4%	369	27.2%	£232,257,000
North Lanarkshire	4.7%	5.0%	5.0%	1,159	36.1%	£977,899,389
Orkney Islands	Not Reported	3.4%	3.1%	32	16.7%	£76,682,364
Perth & Kinross	4.3%	4.3%	4.7%	103	7.6%	£216,331,000
Renfrewshire	4.6%	3.9%	3.9%	579	33.7%	£496,109,000
Scottish Borders	3.7%	3.8%	3.2%	295	27.5%	£181,322,000
Shetland Islands	1.9%	3.0%	3.7%	26	11.9%	£74,337,000
South Ayrshire	4.4%	4.3%	4.2%	502	45.0%	£181,908,239
South Lanarkshire	4.5%	4.0%	3.7%	1,147	38.0%	£479,744,000
Stirling	4.9%	4.7%	4.0%	384	44.6%	£165,463,000
West Dunbartonshire	4.3%	4.2%	4.2%	381	41.0%	£208,969,000
West Lothian	3.7%	4.1%	3.9%	730	45.6%	£435,816,000
Scotland	4.0%	3.9%	3.8%	15,475	32.1%	£10,576,635,867

Corporate management

Corporate Management	Indicator 2		Indicator 3			
	Total claims	Claims as a percentage of revenue budget	Number of employees in top 2% earners who are women	Percentage of employees in top 2% earners who are women	Number of employees in top 5% earners who are women	Percentage of employees in top 5% earners who are women
	2003/2004	2003/2004	2003/2004	2003/2004	2003/2004	2003/2004
Aberdeen City	£648,848	0.1%	57	28.8%	209	37.6%
Aberdeenshire	£508,987	0.1%	59	26.2%	271	44.5%
Angus	£220,088	0.1%	4	7.0%	24	16.8%
Argyll & Bute	£61,120	0.0%	18	27.3%	51	27.9%
Clackmannanshire	£180,017	0.2%	13	22.0%	51	35.9%
Dumfries & Galloway	£523,319	0.2%	41	22.5%	97	31.6%
Dundee City	£434	0.1%	65	39.6%	201	49.0%
East Ayrshire	£613,872	0.3%	17	17.2%	83	33.3%
East Dunbartonshire	£265,777	0.1%	25	34.7%	45	25.0%
East Lothian	£133,632	0.1%	19	31.7%	66	38.6%
East Renfrewshire	£189,197	0.1%	29	37.2%	71	37.8%
Edinburgh, City of	£1,054,207	0.2%	102	30.7%	345	38.3%
Eilean Siar	£0	0.0%	7	20.6%	18	21.2%
Falkirk	£427,734	0.1%	58	32.4%	105	36.6%
Fife	£1,291,168	0.2%	113	27.2%	357	36.5%
Glasgow City	£2,014,370	0.1%	167	27.0%	682	35.7%
Highland	£550,786	0.1%	35	18.7%	141	29.7%
Inverclyde	£317,314	0.2%	22	27.8%	76	38.6%
Midlothian	£263,780	0.2%	19	27.5%	60	34.7%
Moray	£202,011	0.1%	15	23.8%	44	27.8%
North Ayrshire	£295,082	0.1%	26	25.0%	88	34.2%
North Lanarkshire	£1,637,569	0.2%	86	29.0%	264	36.3%
Orkney Islands	£84,160	0.1%	3	11.5%	9	15.3%
Perth & Kinross	£22,010	0.0%	28	32.9%	68	33.5%
Renfrewshire	£457,800	0.1%	38	24.5%	116	29.7%
Scottish Borders	£252,122	0.1%	30	24.2%	57	27.0%
Shetland Islands	£1,984	0.0%	3	7.5%	16	16.0%
South Ayrshire	£334,094	0.2%	45	35.4%	129	40.6%
South Lanarkshire	£962,961	0.2%	92	36.5%	256	40.1%
Stirling	£413,137	0.2%	43	39.4%	84	46.2%
West Dunbartonshire	£479,113	0.2%	33	34.0%	91	37.6%
West Lothian	£874,892	0.2%	32	31.7%	80	31.7%
Scotland	14,772,598	0.1%	1,344	28.3%	4,255	35.8%

Corporate Management	Indicator 4		Indicator 5		
	Cost of collecting council tax per dwelling		Income due from council tax for the year excluding reliefs and rebates		
	2002/2003	2003/2004	2001/2002	2002/2003	2003/2004
Aberdeen City	£11.26	£13.31	£69,859,659	£73,574,479	£76,530,284
Aberdeenshire	£14.41	£14.43	£69,551,481	£76,110,000	£81,436,000
Angus	£13.48	£16.14	£28,020,182	£30,452,427	£32,562,000
Argyll & Bute	£16.10	£17.74	£30,751,715	£32,036,955	£33,091,337
Clackmannanshire	£15.61	£15.26	£12,713,035	£13,308,831	£13,808,974
Dumfries & Galloway	£9.35	£9.84	£40,202,453	£42,952,045	£44,529,597
Dundee City	£22.89	£23.48	£37,667,540	£39,118,326	£39,735,749
East Ayrshire	£14.55	£15.32	£28,469,246	£30,004,199	£31,540,555
East Dunbartonshire	£7.81	£7.13	£36,349,452	£38,262,895	£40,465,934
East Lothian	£12.28	£12.22	£28,756,329	£30,647,419	£32,226,583
East Renfrewshire	£10.07	£10.38	£30,623,347	£32,647,556	£34,291,240
Edinburgh, City of	£12.08	£13.26	£158,580,848	£167,107,540	£174,034,964
Eilean Siar	£22.62	£26.14	£5,504,543	£5,907,669	£6,360,436
Falkirk	£7.36	£7.62	£34,052,903	£36,980,582	£39,723,872
Fife	£11.41	£11.85	£93,152,669	£98,946,556	£104,938,656
Glasgow City	£15.47	£15.37	£152,001,610	£155,431,821	£160,028,449
Highland	£15.84	£19.74	£62,270,088	£67,422,315	£71,515,905
Inverclyde	£16.16	£16.41	£22,004,608	£23,069,773	£23,815,576
Midlothian	£13.23	£11.04	£24,800,000	£25,796,000	£26,811,000
Moray	£12.20	£13.25	£21,724,078	£23,112,389	£24,536,232
North Ayrshire	£16.04	£20.32	£33,222,384	£35,682,504	£37,827,722
North Lanarkshire	£12.59	£13.26	£71,934,711	£76,155,914	£80,089,000
Orkney Islands	£16.87	£16.71	£4,627,145	£5,113,952	£5,624,575
Perth & Kinross	£13.84	£20.79	£43,519,549	£47,310,889	£50,806,017
Renfrewshire	£12.82	£12.72	£46,865,871	£49,356,018	£52,036,073
Scottish Borders	£9.19	£8.54	£28,716,107	£32,057,162	£35,170,825
Shetland Islands	£19.79	£21.69	£4,986,456	£5,439,046	£5,903,120
South Ayrshire	£11.16	£12.28	£33,384,899	£35,397,589	£37,356,288
South Lanarkshire	£14.79	£12.13	£78,608,004	£82,060,257	£85,634,007
Stirling	£11.85	£11.43	£28,556,564	£30,782,671	£32,714,188
West Dunbartonshire	£27.91	£15.79	£24,387,623	£25,331,539	£26,018,741
West Lothian	£7.32	£8.41	£41,056,441	£43,329,250	£45,954,361
Scotland	£13.53	£14.11	£1,426,921,540	£1,510,906,568	£1,587,118,260

Corporate management

Corporate Management	Indicator 5			Indicator 6	
	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	
	2001/2002	2002/2003	2003/2004	2002/2003	2003/2004
Aberdeen City	89.8%	90.1%	90.2%	£121,406,742	£123,550,953
Aberdeenshire	93.8%	94.0%	94.0%	£57,613,000	£56,776,000
Angus	94.5%	94.7%	95.0%	£25,166,282	£24,246,000
Argyll & Bute	92.5%	93.0%	94.0%	£30,552,623	£29,187,951
Clackmannanshire	89.7%	90.2%	91.2%	£12,384,774	£11,898,050
Dumfries & Galloway	94.2%	94.0%	94.1%	£37,700,000	£38,333,119
Dundee City	85.0%	85.7%	86.2%	£57,042,451	£57,743,747
East Ayrshire	86.4%	88.3%	90.1%	£27,221,140	£26,313,238
East Dunbartonshire	92.9%	93.6%	94.1%	£19,379,264	£19,181,811
East Lothian	94.2%	94.5%	95.3%	£26,519,702	£25,343,935
East Renfrewshire	94.5%	95.2%	95.4%	£12,169,905	£12,346,170
Edinburgh, City of	90.3%	90.7%	87.6%	£250,799,145	£254,692,712
Eilean Siar	88.9%	91.1%	92.0%	£5,508,345	£5,500,598
Falkirk	93.8%	94.0%	94.6%	£56,693,088	£56,825,428
Fife	90.9%	91.9%	93.0%	£115,402,620	£111,020,027
Glasgow City	81.5%	83.7%	85.1%	£281,978,895	£284,590,389
Highland	92.2%	92.6%	93.5%	£67,101,098	£67,994,187
Inverclyde	87.0%	88.0%	89.4%	£21,367,405	£20,863,137
Midlothian	92.9%	93.1%	93.9%	£17,926,000	£18,106,906
Moray	92.7%	92.7%	94.9%	£24,319,375	£24,678,875
North Ayrshire	89.5%	89.9%	89.8%	£41,597,900	£41,260,773
North Lanarkshire	90.8%	92.2%	93.2%	£87,811,201	£92,832,000
Orkney Islands	97.3%	97.7%	97.8%	£6,775,788	£6,546,427
Perth & Kinross	94.1%	95.0%	95.3%	£44,416,499	£45,422,561
Renfrewshire	93.0%	93.5%	93.9%	£67,617,034	£70,346,859
Scottish Borders	96.3%	96.0%	95.6%	£22,986,386	£22,966,495
Shetland Islands	95.8%	96.1%	95.9%	£13,138,909	£12,956,106
South Ayrshire	93.9%	94.0%	94.3%	£33,381,670	£33,520,153
South Lanarkshire	93.2%	93.5%	93.9%	£88,139,511	£93,266,944
Stirling	95.0%	95.8%	96.4%	£34,430,894	£34,803,676
West Dunbartonshire	84.5%	87.0%	87.5%	£27,229,542	£27,589,362
West Lothian	91.4%	92.3%	92.7%	£55,417,993	£56,607,351
Scotland	90.6%	91.4%	91.7%	£1,791,195,181	£1,807,311,940

Corporate Management	Indicator 6		Indicator 7	
	Percentage of income due from non-domestic rates that was received by the end of the year		Number of invoices sampled	Percentage of invoices samples paid within 30 days
	2002/2003	2003/2004	2003/2004	2003/2004
Aberdeen City	96.0%	97.4%	132,931	92.8%
Aberdeenshire	97.6%	97.9%	284,168	88.0%
Angus	96.6%	98.1%	186,539	83.5%
Argyll & Bute	96.9%	97.0%	151,243	86.5%
Clackmannanshire	89.4%	93.3%	55,504	78.5%
Dumfries & Galloway	97.5%	98.3%	170,810	89.0%
Dundee City	96.2%	95.9%	2,865	95.8%
East Ayrshire	89.5%	94.6%	1,000	83.6%
East Dunbartonshire	92.6%	93.5%	104,489	76.0%
East Lothian	98.5%	98.2%	71,268	82.3%
East Renfrewshire	92.9%	95.2%	122,756	79.3%
Edinburgh, City of	97.3%	94.2%	430,167	77.5%
Eilean Siar	96.4%	96.7%	63,179	77.0%
Falkirk	97.4%	97.1%	123,224	80.7%
Fife	96.2%	96.1%	418,595	71.0%
Glasgow City	93.6%	94.0%	823,125	86.6%
Highland	96.4%	96.9%	331,154	89.0%
Inverclyde	91.9%	92.9%	75,277	64.6%
Midlothian	96.3%	89.8%	55,134	74.9%
Moray	97.6%	98.4%	85,367	85.6%
North Ayrshire	95.6%	93.5%	191,841	84.8%
North Lanarkshire	94.5%	94.7%	263,671	77.6%
Orkney Islands	99.4%	100.0%	58,740	80.0%
Perth & Kinross	97.5%	97.6%	106,347	90.9%
Renfrewshire	94.7%	96.6%	243,667	87.5%
Scottish Borders	97.3%	97.6%	75,981	72.1%
Shetland Islands	98.4%	98.3%	68,151	81.6%
South Ayrshire	94.8%	95.5%	161,477	82.4%
South Lanarkshire	93.7%	94.7%	229,961	84.9%
Stirling	95.5%	97.7%	112,855	87.0%
West Dunbartonshire	91.2%	94.5%	183,352	82.0%
West Lothian	98.2%	98.2%	119,765	90.7%
Scotland	95.6%	95.6%	5,504,603	82.9%