

Agenda Item	5
Report No	RES/25/20

THE HIGHLAND COUNCIL

Committee: Corporate Resources Committee

Date: 11 November 2020

Report Title: Resources and Finance Service - Revenue and Performance Monitoring to 30 September 2020

Report By: Executive Chief Officer, Resources and Finance

1. Purpose/Executive Summary

- 1.1 This report provides information relating to the Quarter 2 Revenue and Performance monitoring position for the period to 30 September 2020 for the Resources and Finance Service.
- 1.2 In addition to the main revenue budget variances for which the Service has direct responsibility, contextual information is also incorporated into this report. Bringing together revenue and performance into a single monitoring report supports financial governance, informs decision making, and enables improvement actions to be identified. This approach is also intended to improve the accessibility of this monitoring report for Members and the wider readership by embedding contextual information, enhancing transparency, and enabling an informed view of overall financial and service delivery performance to be made.
- 1.3 The performance information contained within this report includes the Accounts Commission's Statutory Performance Indicators (SPIs) for the Service, local key performance measures and where available, comparisons to Scottish averages. Trend information is also provided to evidence areas of strong performance and those requiring improvement. Presenting information in this way also provides opportunities for learning and sharing across the Service and the wider Council. A list of the current SPIs for the Resources and Finance Service, together with the frequency of reporting, is provided at **Appendix 3**. Future reports will also include comparisons against other Councils with similar profiles, where this is available, and will expand performance reporting for the activities undertaken by the Service.
- 1.4 Some activities delivered by the Resources and Finance Service, such as Loans Fund and Council Tax Income, are contained within the Corporate Revenue Monitoring Report which is a separate item on today's agenda. For completeness, performance information relating to council tax is contained within this report.

2. Recommendations

2.1 Members are asked to:

- i. consider the Revenue monitoring position for the period to 30 September 2020;
- ii. scrutinise the statutory performance indicators, local key performance measures and where available, comparisons to Scottish averages;
- iii. review the effectiveness of the standard and level of services provided by the Resources and Finance Service and their alignment with the Council's commitment to Best Value and continuous improvement.

3. Implications

3.1 **Resource:** The budget of £31.409m available to the Resources and Finance Service is around 5.2% of the total general fund for the totality of the Council's Services. The Resources and Finance Service has a budgeted staffing establishment of circa 500 FTEs. Corporate leadership in financial governance, human resources and ICT, and provision of shared business support services are key responsibilities of the Service. Also, the Service provides the corporate leadership role for the core revenues streams (Council Tax, Non-Domestic Rates and Service Income), and the strategic and operational delivery of financial assessments and provision of welfare services for our citizens. Our responsibilities within the Revenues part of the Service involves engaging with every household and business in Highland.

3.2 **Community (Equality, Poverty and Rural):** The extent of the strategic role and significant support provided by the Service to reduce poverty, alleviate financial insecurities and promote equalities are evidenced by the Welfare Budget.

3.3 **Legal:** The Local Government (Scotland) Act 1973 requires the Council to set its budget and thereafter budget holders are responsible for providing services within the budget allocated for that purpose.

The Council has a legal duty to provide advice and information services for specified groups, which, as detailed in the Welfare Budget includes for example the outsourced services delivered by Citizens Advice. These duties are specified in the Social Work (Scotland) Act 1968, the Carers (Scotland) Act 2016 and the Child Poverty (Scotland) Act 2017.

The Service is also responsible for ensuring policies are in place, and support is provided for managers and employees to ensure the Council continues to comply with all employment and health and safety requirements.

3.4 **Risk:** There is a substantial risk that the impacts of the pandemic and resulting mitigations introduce new and increased costs for the Service. This includes for example to support changed working arrangements for our staff, as reported in the ICT Covid-19 costs at **Appendix 1** and for the provision of critical demand-led financial assessments and welfare services as reported in the welfare budget set out in **Appendix 2**.

3.5 There are no Climate Change/Carbon Clever or Gaelic implications arising as a direct result of this report.

4. Appendix 1 : Resources and Finance Service Revenue Budget 2020/21

- 4.1 **Appendix 1** to this report provides the monitoring statement showing actual expenditure and the estimated year-end outturn against the budget at 30 September 2020. The Service is showing an outturn of £23.401m against a net annual budget of £23.848m, representing an underspend of £0.447m. This does not include the Welfare Budget, which is discussed separately in Section 10 below and detailed in **Appendix 2** to this report.
- 4.2 The Service continues to focus on achieving the 2020/21 agreed savings while recognising that resources have been dedicated to respond to the emergency response. The unpredictable nature of the pandemic has also resulted in pressures that were not foreseen and have hampered the Service's spending controls.
- 4.3 Controls such as vacancy management and minimising discretionary expenditure wherever possible have contributed to the reported underspend. The forecast position this Quarter has dramatically improved since the reported position in Quarter 1, reflecting the continued tight spending controls and a reduction in the forecasted pressures relating to expenditure and income recovery.
- 4.4 Section 5 below provides narrative and performance information for each of the activities detailed in the monitoring report at **Appendix 1** to this report.

5. Directorate

The Directorate Section includes the Service's unallocated efficiency savings of £0.203m relating to prior years. These will be allocated to the other budget headings for the Service to enable Heads of Service to manage these savings within their annual budget allocations. This approach will be taken in future years to ensure that all efficiency savings for the Service are appropriately allocated.

5.1 Resources and Finance Covid-19 Costs

The Covid-19 costs of £0.009m are being carefully managed and include expenditure for overtime and mobile phone related costs.

5.2 People (Annual Budget : £1.887m)

The budget for People mainly relates to staff and corporate training. The composition of this budget needs careful management and is reporting a predicted year-end underspend of £0.003m.

5.3 ICT Services (Annual Budget : £11.034)

ICT have a forecasted overall underspend of £0.218m. This is made up of a forecasted COVID overspend of £0.182m offset by an underspend forecast for the section of £0.399m. This underspend is made up of SWAN and Third Party software contract underspends as well as staffing underspends from delays in recruitment. The contract underspends represent the result of strong contract management and the application of discounted pricing for network connections – all in addition to already committed third party contract savings.

5.4 Corporate Finance (Annual Budget : £3.4m)

The underspend in Corporate Finance of £0.291m is mainly arising from a forecast underspend in the Procurement Section which explains most of the movement

from last Quarter. There are also underspends in Accounting, Payroll and Insurance, relating to staffing and other expenditure.

5.5 **Revenues and Business Support (Annual Budget : £7.424m)**

For this section, the forecasted underspend of £0.232m mainly comprises savings attributable to vacancy management that are offset by income pressures such as reduced Statutory Summary Warrant income and other expenditure underspends.

6. **Performance Information**

6.1 As described in section 1 of this report, a single report containing both revenue and performance information has several benefits. The following paragraphs provide performance information for the Service and while this mainly focuses on those responsibilities for the Head of Revenues and Business Support, the aim is to expand the breadth of information provided in future reports to reflect the responsibilities of each Head of Service. With the support and guidance of the Corporate Audit & Performance Manager best use will be made of the Performance and Risk Management System (PRMS) for future reporting.

6.2 Performance for outsourced activities led by the Service is reported separately to this Committee at various points throughout the year.

6.3 **Revenues and Business Support - Council Tax In-year Collection Rate**

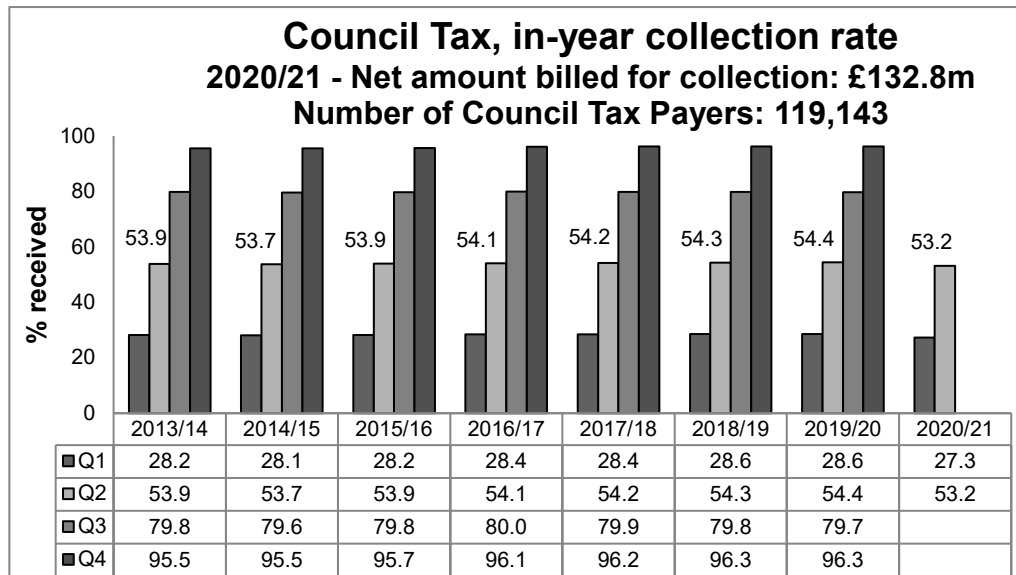
6.3.1 The Council Tax in-year collection rate in Q2 is 53.2%, representing a reduction of 1.2% on the comparable period last year; this reduction is symptomatic of the prevailing economic impacts on household incomes, increased unemployment and the growing financial insecurities for an increasing number of households. For example, the number of people in Highland claiming Universal Credit increased by 78.12% when comparing March to September 2020. The Department for Work and Pension's latest reporting period to August 2020 for those in and out of work, show around 62% of those claiming Universal Credit are unemployed and 96.3% are aged over 20 years.

6.3.2 To mitigate these impacts for households and in order to improve the council tax in-year collection rate, a broad range of measures are in place. Steps are taken regularly by the Welfare Support Team to promote the Council Tax Reduction scheme using social media and, in every case, when undertaking welfare checks for all citizens choosing this service. The availability of this financial support to reduce council tax bills is also promoted on the reverse side of council tax bills and on all recovery notices. A useful ready reckoner to entitlement is published on the Council's [website](#) to encourage take-up by enabling council tax payers to compare their household composition and income with the qualifying thresholds for their council tax band. Through the Council's outsourced services provided by Citizens Advice, advisers routinely support clients to apply for this valuable support.

6.3.3 Council Tax Reduction reduces the council tax liability by up to 100% for individual households and limits the bill to water and wastewater charges. At the end of August, the Scottish Government's latest reporting period, The Highland Council had the 8th highest take-up of Council Tax Reduction in Scotland with 18,080 households receiving this support. Council tax payers can apply for this support via the Council's Apply Once online application [form](#) or by contacting the Welfare Support Team at welfare.support@highland.gov.uk or by calling 0800 090 1004.

6.3.4 Council Tax makes up around 21.5% of the Council’s general fund and is used to bridge the difference between the block grant and the Council’s estimated expenditure. There is therefore a sharp focus on council tax collections performance and actions to mitigate performance fluctuations. For example, Direct Debits now make up 74.6% of council tax bill payments, representing 84.7% of receipts. This shows an improvement on the prior year position of 74.3% and 82.5%, respectively. The Council has proactively promoted the ability for council tax payers to extend their payments over a longer period in order to reduce their monthly payments and this means that 0.7% more payers are now choosing to spread their instalments over 12 months rather than 10 compared with September 2019.

6.3.5 Increasing the number of direct debit payers and the value of receipts supports collections performance, reduces bank charges resulting in financial savings, and enables the Council to better predict future income levels, which are important for treasury management and financial planning purposes.



The Revenues Team continue to focus on recovering unpaid sums in respect of the current and prior years and is working closely with the Council’s appointed Sheriff Officers to focus on those debts where Summary Warrants have been granted.

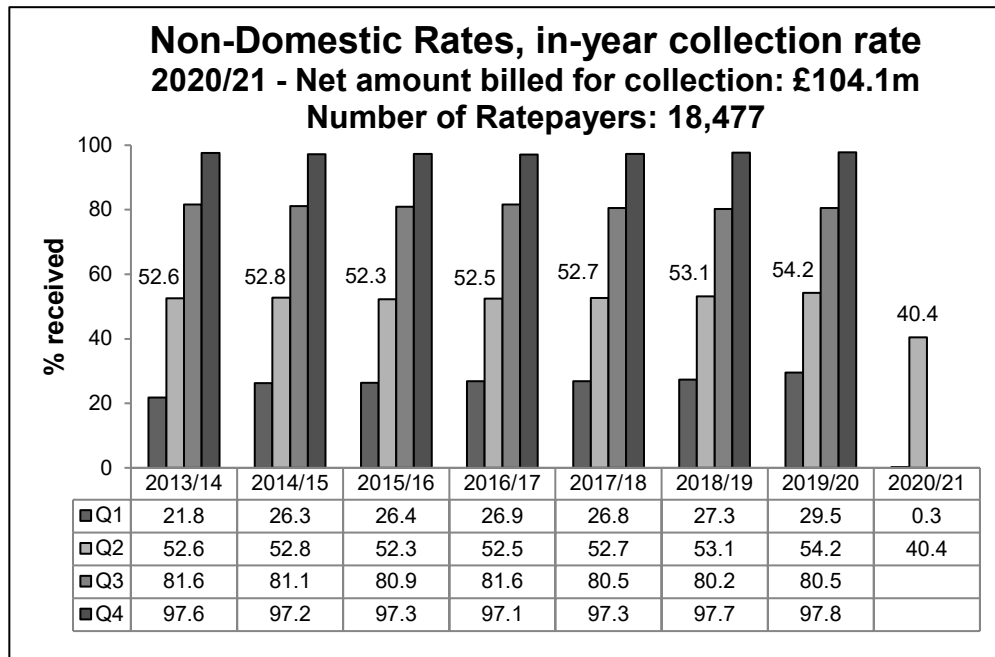
6.4 Revenues and Business Support - Non-Domestic Rates In-Year Collection Rate

6.4.1 The Council’s total revenue funding provided by the Scottish Government is made up of 3 components: General Revenue Grant (GRG): Distributable Non-Domestic Rate Income (NDRI) and specific ring-fenced grants.

6.4.2 Non-Domestic Rates are collected and retained by the Council. The Scottish Fiscal Commission is responsible for preparing the national forecast for NDR income to be collected, based on several factors including revaluations, appeals and the likely poundage set. The forecast is then redistributed to local authorities using the most recent prior year Non-Domestic Rates income returns submitted by councils, adjusted to reflect variations between the estimated Non-Domestic Rates Income and the actual amount collected.

6.4.3 Economic volatility is very quickly evident from fluctuations in Non-Domestic Rates income and underlines the importance of understanding and acting upon the trend information detailed in the table below. Keeping abreast and responding to external influences remain an important focus for the Revenues Team.

6.4.4 This year, ratepayers were due to pay their first instalments in July 2020 rather than April which has contributed to the reduced collection rate of 40.4% (-13.8%); the major influence being the unprecedented impacts for businesses and other ratepayers arising from the measures being taken to control the transmission of Covid-19.



6.4.5 Historically, relief from Non-Domestic Rates has been available to achieve competitive equity and fairness. In addition to that, for this year, the Scottish Government is providing a comprehensive package of relief to mitigate the impacts of Covid-19 and has specified the categories of relief that are automatically awarded by the Revenues Team without the need for ratepayers to apply.

6.4.6 Each year, processes are in place, the Council's website is updated, and the Revenues Team is trained to identify qualifying properties and to automatically award relief wherever possible. A useful leaflet was enclosed with all non-domestic rates bill this year which is published on the Council's website and was attached to the Quarter 1 Performance Monitoring Report presented to Committee in August. Full details of the relief package are published on the Council's website at this [link](#).

6.4.7 For ratepayers required to apply for relief, the Revenues team proactively invites applications where sufficient information is available, but this is not possible in all cases and relies on some ratepayers applying independently. Steps continue to be taken to identify properties that may be entitled but ratepayers have not yet applied for relief.

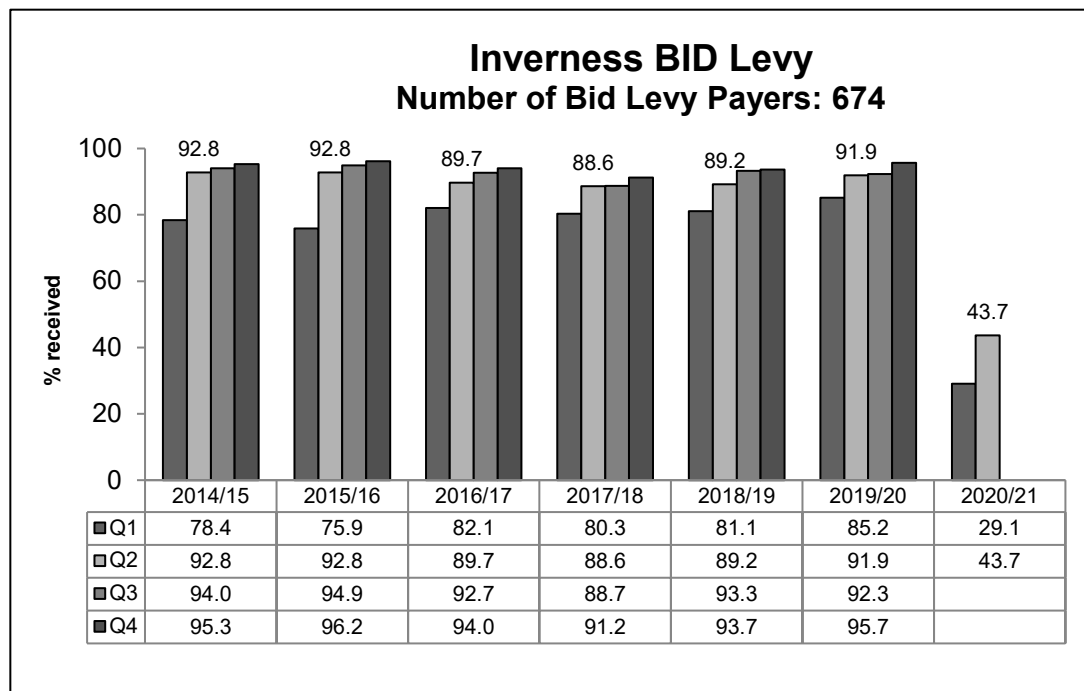
6.5 Revenues and Business Support - Business Improvement Districts (BID)

6.5.1 The Revenues Team is responsible for administration and collection of the 3 BIDs currently operating within Highland and for the recovery of the associated annual costs from each BID.

6.5.2 Billing for the Inverness and the Inverness & Loch Ness Tourism BID levies was undertaken in line with previous years, ie April 2020, with both BID Boards delaying the payment date to 28 November 2020. This is contributing to the reduced income collected to date but has enabled those businesses that are able to pay their levies, to do so.

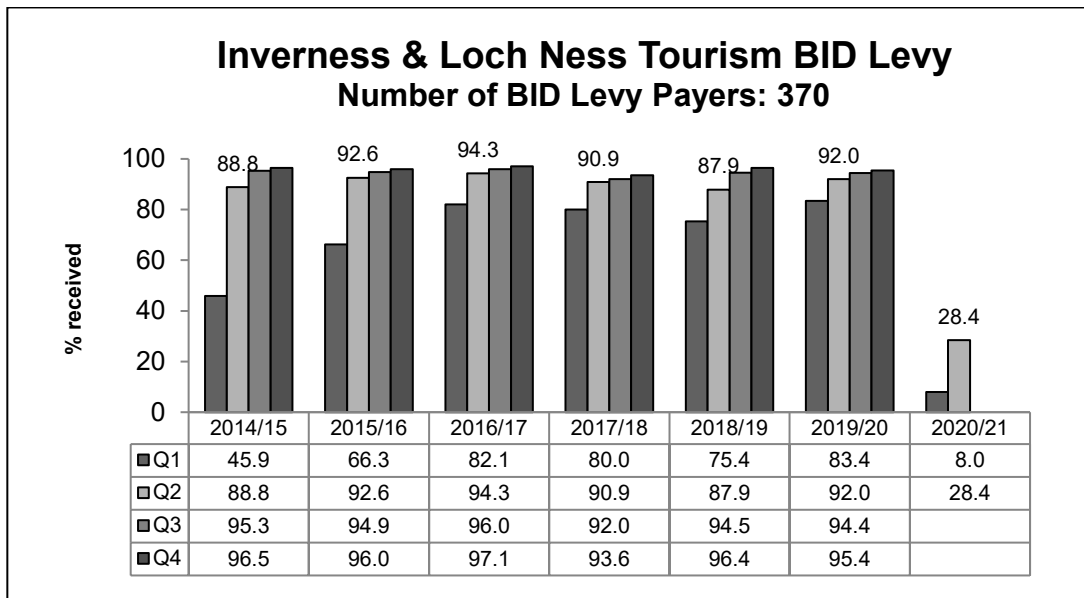
6.5.3 Inverness BID Levy

The Inverness BID Levy income has reduced by 48.2% when compared with the Quarter 2 position for 2019/20 and represents 45.7% of last year's performance at this mid-point in the financial year. Quarter 3 monitoring incorporates the November collection date and will therefore provide a better indicator of the forecast outturn for collections.



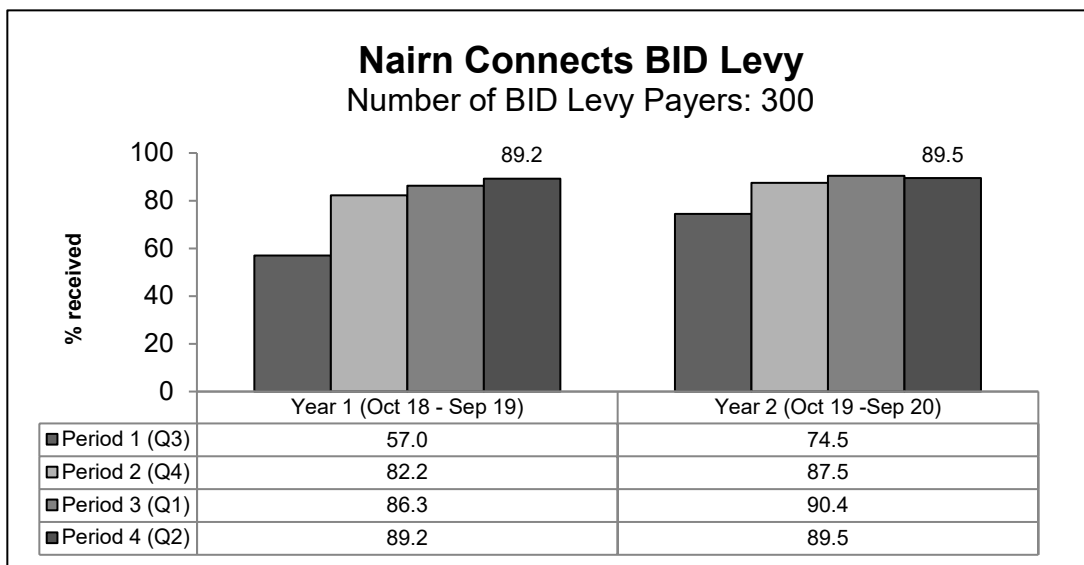
6.5.4 Inverness & Loch Ness Tourism BID Levy

At this mid-point in the year, 28.4% of the BID levies have been paid compared with 92.0% at the same point in 2019/20. The November payment falls within Quarter 3 and should therefore provide a more meaningful measure of the anticipated year-end position.



6.5.5 **Nairn Connects BID Levy**

The Nairn Connects billing year commences 1 October each year. Performance in Period 4 (Quarter 2) shows a collection rate of 89.5% a 0.3% improvement on prior year. Overall collection rate has dropped marginally since prior quarter due to a small increase in the value of levy's due.



6.6 Revenues and Business Support - Single Grant Applications (SGA)

6.6.1 The Shared Business Support team provides support for several Council teams, including Ward Managers, in the administrative process for Single Grant Applications (SGAs). These grants, available for community groups, businesses and individuals, can be accessed at this [link](#). The role of Shared Business Support is primarily logging SGAs onto SharePoint, issuing acknowledgements to applicants and allocating applications to the appropriate teams.

6.6.2 189 single grant applications were received during Q2, 2020/21 of which 98.9% were processed within 5 days. At the end of Quarter 2, the high performance delivered by the Shared Business Support Team was comparable to the 2019/20 outturn performance, evidencing the efficiency and effectiveness of the designed

process, reflecting the skill set within Shared Business Support and their sustained focus on performance.

Single Grant Applications	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21 (to date)
Percentage logged, acknowledged & distributed within 5 days target	97.7%	97.9%	98.3%	99.2%	96.8%	98.9%	98.9%

7. Revenues & Business Support and People - TalentLink

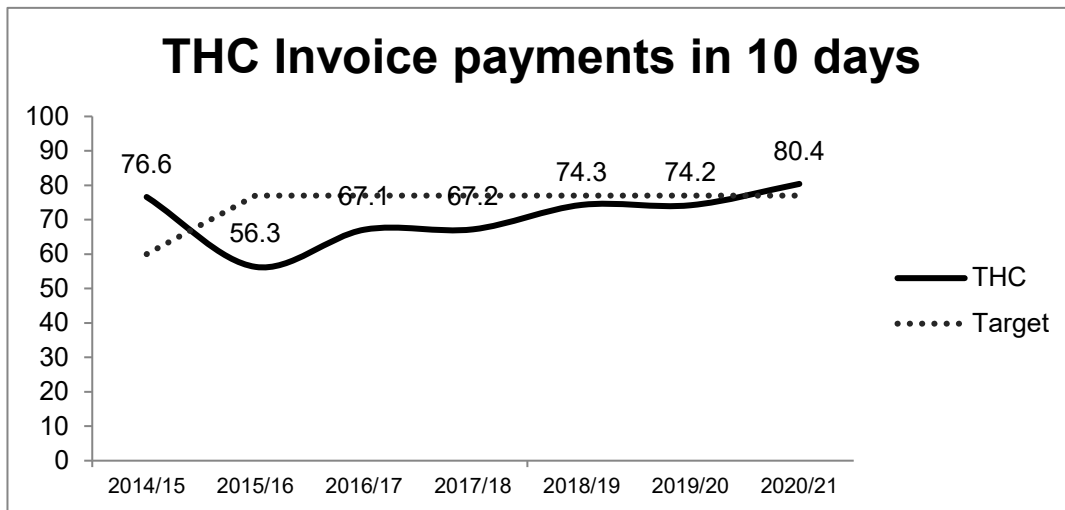
7.1 The teams reporting to the Heads of Revenues & Business Support and People are responsible for ensuring prompt advertising of vacancies once approved by the Resources & Governance Board and thereafter for the efficient processing of applications received. CoSLA's on-line recruitment system, *TalentLink*, is used for this purpose enabling vacancies to be advertised electronically and for applicants to apply online while still ensuring that paper applications can be made. *TalentLink* also enables Council Managers to complete the selection and recruitment process electronically, eliminating paper and streamlining processes. The platform used to advertise the range of vacancies that are currently being advertised by the Council can be accessed [here](#).

7.2 The following table evidences very strong performance for processing paper forms within the target of 2 days and continues the 100% performance when advertising posts via TalentLink.

TalentLink	14/15	15/16	16/17	17/18	18/19	19/20	20/21 Q1	20/21 Q2
Number of posts advertised	2,199	2,403	1,914	1,947	1,258	1,346	65	380
Percentage of posts advertised on time	100%	100%	100%	100%	100%	100%	100%	100%
Number (& percentage) of electronic applications	17,301 95.8%	15,217 95.9%	14,427 95.3%	17,206 97.5%	11,044 97.2%	11,608 96.53%	480 98.36%	1,873 97.35%
Percentage of paper applications processed within 2 working days	100%	100%	99.3%	100%	99.7%	100%	100%	100%

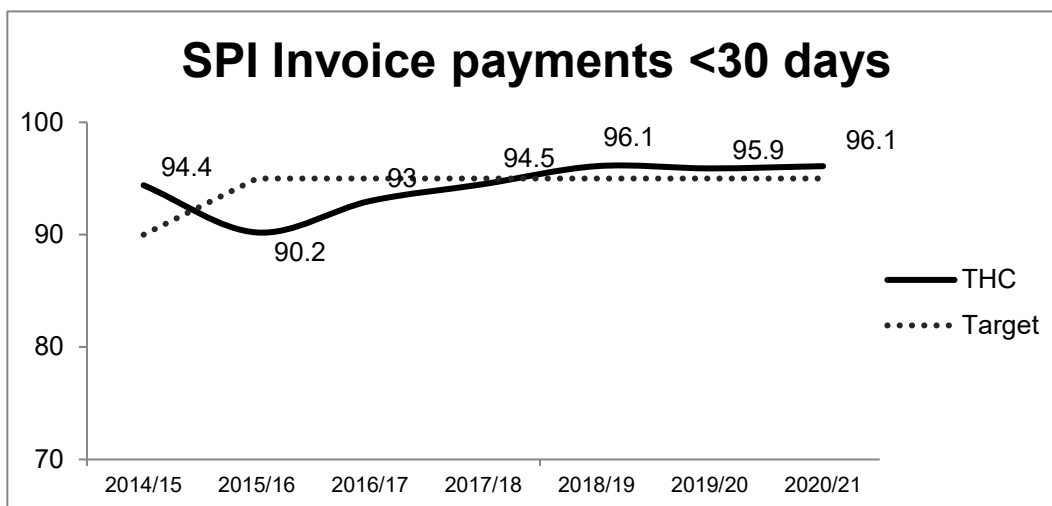
8. Corporate Finance and Revenues & Business Support - Payment of Invoices

8.1 These indicators measure the Council's efficiency of paying invoices and analyses the number of invoices paid within 10 days and 30 days of receipt as a percentage of all invoices paid. The Creditors Team, reporting to the Head of Corporate Finance, and the Shared Business Support Team reporting to the Head of Revenues and Business Support, are responsible for payment of invoices once approved by Services and for those matched to Purchase Orders.



8.2 Performance by Service is detailed at **Appendix 4** to this report. Work is underway to align reporting with the Council's organisational structure. Budget holders and their teams are mindful of the importance of prompt payment although there are valid reasons why some invoices cannot be paid within the 10-days timescales. The Council introduced the 10-day local measure several years ago to support businesses, sole traders and others through prompt payment of invoices.

8.3 For the statutory performance indicator of 30 days to pay an invoice, performance is much stronger with 96.1% paid within this timescale.



9. Revenues and Business Support - Welfare Budget 2020/21 - £20.130m

9.1 The Welfare Budget is delivered by the Revenues and Business Support section. **Appendix 2** shows actual expenditure and the outturn against the budget at 30 September 2020. The section is showing an outturn of £20.631m against a net annual budget of £20.130m, representing an overspend of £0.501m.

9.2 **Council Tax Reduction**

An overspend of £0.200m is anticipated for the demand-led Council Tax Reduction Scheme (CTRS) following the strong take-up of this support, as described in Section 5 above. In addition to this overspend, there remains a £0.400m savings target which was based on the previous year's actual take-up levels and approved in March 2020, which due to the significant take-up in CTRS is no longer achievable.

9.2.1 The forecasted overspend of £0.200m reflects the net position. CTRS is a demand-led adjustment to council tax bills and is funded by the Scottish Government. It is anticipated that the budget will increase to meet this increased demand.

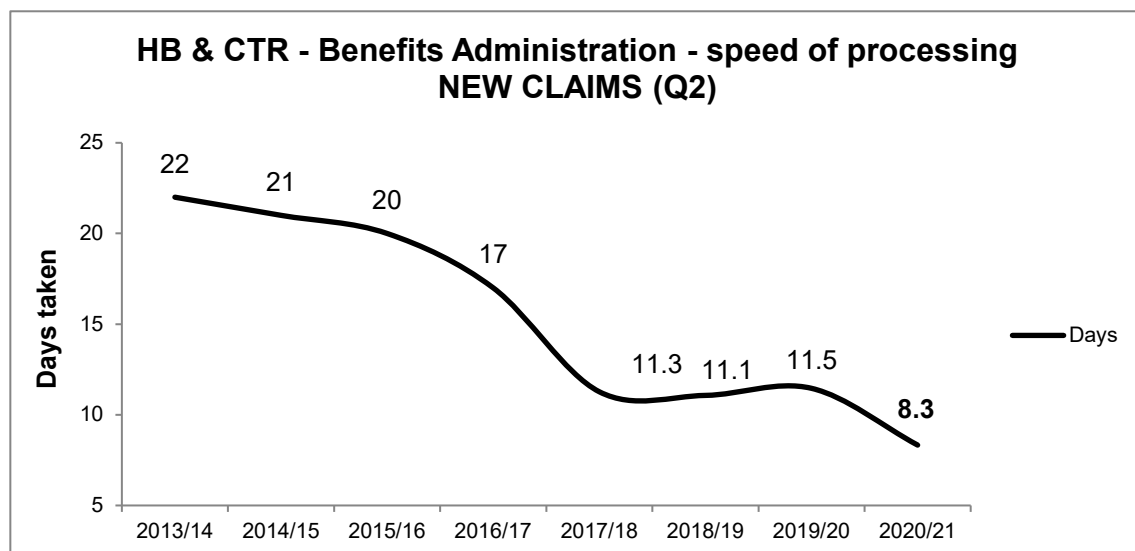
9.2.2 Sustained excellent processing times as set out below, regular benefits promotion and the vital support provided by the Welfare Support Team and Advisors across Highland, supports a positive share of the national fund.

9.2.3 The initial spike in take-up as lockdown began, an increase of 11.7% in the Highlands, represented the highest increase in Scotland for the first Quarter of this financial year. The latest published statistics evidence that overall take up for Scotland has increased by 6.88% at the end of August 2020 with Highland increasing by 8.33% when compared with March 2020. This evidences the effectiveness of the regular promotional activity being undertaken and significance of the support available from the Welfare Support Team and Citizens Advice. The Scottish Government's published report for Quarter 1 is available [here](#) . Quarter 2 was not available at the time of writing this report.

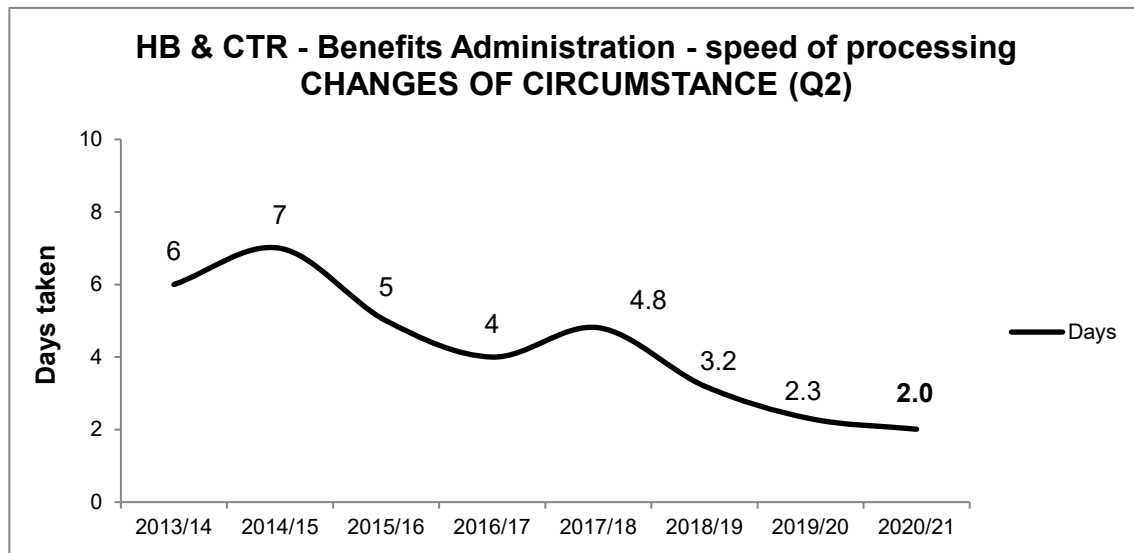
9.3 **Housing Benefit : Annual Budget £38.418m**

The Housing Benefit budget reports a balanced position at this stage in the financial year. Whilst Housing Benefit is generally funded by the Department for Work and Pensions (DWP), it is not fully funded. For example, where Housing Benefit has been overpaid because the customer had not advised the Council timeously of a material change in their circumstances.

9.3.1 Quarter 2 performance shows significant improvement on performance of 8.3 days to process new claims for housing benefit and council tax reduction and 2 days when changes of circumstances are reported.



9.3.2 Prompt processing times for New Claims and Changes in Circumstances by the Service Delivery Team are positive for customers as they mean the right benefit is paid, to the right people, at the right time. This level of performance also helps council tax collection levels as set out in Section 5 above, supports the Housing Benefit budget heading and maximises subsidy from the Department for Work and Pensions.



9.4 **Scottish Welfare Fund : Annual Budget £1.929m**

9.4.1 The Scottish Welfare Fund provides non-repayable grants for low income households as follows:

- *Crisis Grants* when experiencing a crisis because of a disaster (eg fire/flood) or emergency (eg unexpected expense);
- *Community Care Grants* to support someone to start to live, or to carry on living, a settled life in the community.

9.4.2 The combined number of applications received by the Service Delivery Team for crisis and community care grants to the end of September 2020 was 3,322 compared with 3,043 for the same period in 2019/20 (+9.17%)

9.4.3 The £0.423m spend to the end of Quarter 2 has reduced by 28.67% when compared with the same period in the previous year. The 2 main factors influencing this budget heading are the significant other sources of help that are available, including via community groups and the third sector, and the notable reduction in tenancy changes during the period. These external influences are driving down demand in respect of community grants for the supply of white goods, furnishings, floorings and kitchen items.

9.4.4 For the first 5 months of this year, the average monthly Scottish Welfare Fund spend was £62,649 whereas the actual spend during September 2020 was £87,813, a sizeable increase of 40.17%. It is anticipated that spend will continue to increase as households' incomes are further squeezed by increasing heating costs, as warmer clothing is required, costs of living increases, turnover in tenancy changes speed up and as unemployment and the prevalence of reduced working hours for Highland's working population are expected to increase.

9.5 **School Clothing Grants : Annual Budget £0.565m**

- 9.5.1 Eligible pupils are each entitled to a £140 school clothing grant per academic year. Reduced working hours, job losses, and other financial pressures have increased demand for this vital support for our most vulnerable children and young people. The provision of vouchers for free school meals up to Easter 2020 and during the summer school holidays for P1-3 pupils were available for pupils receiving a school clothing grant. This, together with the promotional activity being undertaken by the Welfare Support Team, increased awareness and take-up of this important grant.
- 9.5.2 The Quarter 2 budget pressure is forecast to continue as demand increases and as entitlement to free school meal vouchers up to Easter 2021 continues.

9.6 **Food Fund**

The Food Fund expenditure is forecast at £1.500m against a budget of £1.199m. In Quarter 1, this Fund was reported as an unallocated budget in the Corporate Monitoring report. Demand for food continued during the reporting period and vouchers were provided for around 4,500 children and young people who each received £15 each week during the summer school holidays. As a result, there has been an increase in expenditure from last Quarter, above the funding resulting in a £0.301m overspend. The Food Fund spend is demand led and due to the unpredictable nature of the pandemic this is likely to change in some way as the year progresses and as uplift funding is refocused.

Designation: Executive Chief Officer Resources and Finance

Date: 24/10/2020

Authors: Rachel Rae, Trainee Accountant
Caroline Urquhart, Business Management Analyst
Sheila McKandie, Head of Revenues and Business Support

Background Papers: Notification of Council Tax Reduction Allocation
Resources & Finance Revenue Monitoring Report 2019/20
Scottish Government Council Tax Reduction Published
Statistics
DWP Published Housing Benefit Statistics

RESOURCES AND FINANCE SERVICE Revenue Expenditure Monitoring Report

1 April 2020 to 30 September 2020

	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Directorate	(203)	103	390	287
Resources & Finance - COVID	6	-	9	9
People	984	1,887	1,884	(3)
ICT Services	6,602	11,034	10,635	(399)
ICT Services - COVID	121	-	182	182
Revenues & Business Support	4,401	7,424	7,192	(232)
Corporate Finance	2,056	3,400	3,109	(291)
Total	13,967	23,848	23,401	(447)
BY SUBJECTIVE				
Staff Costs	8,619	15,529	14,552	(977)
Other Costs	6,763	12,569	13,075	506
Gross Expenditure	15,382	28,098	27,627	(471)
Grants	(365)	(753)	(731)	22
Other Income	(1,050)	(3,497)	(3,495)	2
Total Income	(1,415)	(4,250)	(4,226)	24
	13,967	23,848	23,401	(447)

Notes

- %age of Net expenditure to date

Sep 2021	59%
Sep 1920	53%

Appendix 2

WELFARE BUDGET	ACTUAL	ANNUAL	YEAR END
1 April to 30th September 2020	YTD	BUDGET	OUTTURN
	£000	£000	£000
Housing Benefits	20,763	38,418	38,418
Council Tax Reduction Scheme	13,854	12,569	12,769
Scottish Welfare Fund			
- Community Care Grants	330	1,500	1,500
- Crisis Grants	93	429	429
awarded	93		
Paypoint prepayment*	93		
	516	1,929	1,929
Educational Maintenance Allowances	369	689	689
School Clothing Grants			
awarded	666		
Paypoint prepayment*	159	565	565
	825	565	565
Advice Services			
- Citizens Advice Bureau	860	1,146	1,146
	860	1,146	1,146
Milton Holiday Hub Grant	0	0	68
	0	0	68
Food Fund - COVID	1,333	1,199	1,500
	1,333	1,199	1,500
GROSS WELFARE BUDGET	38,520	56,515	57,084
Income			
DWP - HB Subsidy	(17,698)	(35,560)	(35,560)
Educational Maintenance Allowances	(294)	(689)	(689)
Advice & Information Services	0	(136)	(136)
Milton Holiday Hub Grant	(68)	0	(68)
	(18,060)	(36,385)	(36,453)
NET WELFARE BUDGET	20,460	20,130	20,631

Appendix 3

Statutory Performance Indicators	Report section:	Frequency
The average number of working days per employee lost through sickness absence for: b) All other local government employees		Quarterly
The gross administration cost per benefits case		Annual
The cost of collecting Council Tax per dwelling		Annual
Current year income from Council Tax: a) The income due from Council Tax for the year, net of relief and rebates b) The percentage of a) that was received during the year	6.3.5	Quarterly
The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	9.3	Quarterly
The number of invoices paid within 10 calendar days of receipt as a percentage of all invoices paid	9.1	Quarterly
Internal Audit - cost of audit/£1m net expenditure		Annual
Insurance - cost/claim processed		Annual
Creditors - unit cost/creditor invoice issued		Annual
Payroll - cost/payslip produced		Annual
Pensions - cost per member		Annual
Cost of Accounting % Net Rev Budget + HRA		Annual
Cost of completing the Annual Accounts		Annual
Cost NDR collection/chargeable property		Annual
% NDR collected by year end	6.4.4	Quarterly
Cost sundry debtors/debtors account issued		Annual
% income sundry debtors collected during year		Annual
Cost Corporate Finance % Net Revenue Budget		Annual
Cost Procurement section % Net Revenue Budget		Annual

Other performance measures	Report ref:	Frequency
Processing time benefit – new claims (average days)	8.3	Quarterly
Processing time benefit – change in circs (average days)	8.5	Quarterly
Welfare Support	9.2	Quarterly
Business Improvement District (BID) Levy	7.0	Quarterly
Business Support - Talentlink	10.2	Quarterly
Business Support – Single Grant Applications	11.3	Quarterly

Invoice Payments <10 days									
Service	TARGET 20/21	14/15	15/16	16/17	17/18	18/19	19/20	20/21 Q1	20/21 Q2
C&L	77%	67.4	49.2	57.6	65.7	66.1	72.2	66.3	73.1
CD		72.0	71.3	75.1	78.2				
CEX		84.0	75.2	76.7	72.5	77.3	70.4	75.3	69.3
CS		75.6	62.8	65.8	76.4	81.4	83.1	86.7	85.7
D&I		85.0	51.0	55.8	65.3	67.2	50.8	57.7	73.4
Fin		91.0	76.8	91.4	83.0				
CRS						77.7	85.6	90.0	86.8
Highland Council			76.9	56.5	63.3	71.1	73.7	75.3	78.4

Invoice Payments <30 days									
Service	TARGET 20/21	14/15	15/16	16/17	17/18	18/19	19/20	20/21 Q1	20/21 Q2
C&L	95%	93.7	89.7	94.5	94.9	93.8	95.0	87.6	93.1
CD		93.6	93.1	92.8	94.5				
CEX		95.4	96.1	94.1	92.3	94.8	92.1	96.1	91.4
CS		91.8	92.9	93.1	95.4	97.0	97.4	97.0	97.9
D&I		90.6	88.4	91.7	95.4	96.7	92.1	91.0	96.1
Fin		99.0	96.9	98.1	98.9				
CRS						97.5	98.2	97.1	96.2
Highland Council			94.3	91.3	94.0	95.3	95.7	95.9	94.1