

REPORT TO: POLICY & RESOURCES COMMITTEE - 28 JUNE 2010

REPORT ON: FINANCE DEPARTMENT SERVICE PLAN 2010-20012

REPORT BY: DIRECTOR OF FINANCE

REPORT NO: 377- 2010

1.0 PURPOSE OF REPORT

1.1 To report on the Finance Department Service Plan for 2010-2012.

2.0 RECOMMENDATIONS

2.1 That the new Service Plan together with performance targets be noted and approved.

3.0 FINANCIAL IMPLICATIONS

3.1 All services are provided within the Department's Revenue Budget.

4.0 MAIN TEXT

4.1 The Finance Department Service Plan 2010-2012 has been produced within the framework of the Council Plan 2010-2012 approved by the Policy and Resources Committee on 24 May 2010.

4.2 The proposed Finance Department Service Plan 2010-2012 seeks to address a number of the Council's key priorities by :-

- Playing a vital role in supporting the delivery of the Council Plan by continuously reviewing the budget process and providing robust financial information to inform decision making.
- Taking strategic responsibility for aspects of Corporate Change and Improvement.
- Contributing to all three of the improvement priority issues, without detriment to service provided to our citizens, by becoming more efficient and effective in how we deliver our services
- The Department also has a front line service which will impact mainly on the Council's priority - Quality of Life and Social Inclusion.

4.3 To meet the above priorities a number of service planning objectives have been identified within the Plan which include performance measures and targets to ensure progress towards meeting these objectives can be assessed on a regular basis.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty and Equality Impact Assessment.

There are no major issues.

6.0 CONSULTATION

- 6.1 The Chief Executive and Corporate Planning Manager have been consulted on the content of this report.

7.0 BACKGROUND PAPERS

- 7.1 The Council Plan 2010-2012

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DIRECTOR OF FINANCE	

Finance Department

Service Plan 2010 - 2012



Finance Department Service Plan

CONTENTS

Strategic Statement by Director of Finance	1
Our Role in Fulfilling the Council Plan	2
Key Challenges from the External Environment	3
Key Department Functions	4
How to Take the Department Forward.....	5
Department Objectives	6
Risk Register	12
Performance Overview	14

Strategic Statement by Director of Finance

This service plan sets out how the Finance Department will meet the twin aims of the Council to deliver outcomes for its citizens and improve services.

In addition to the fundamental fiduciary role, one of the main tasks for financial services in any large organisation public or private is to facilitate change in service provision. This requires Finance Officers to be suitably equipped to provide professional advice to service departments to help them achieve best value.

Benefits administration and local taxation recovery issues remain a very high priority both for the Finance Department and the authority itself. The department is acutely aware of the amount of press coverage these activities attract and the need to improve service delivery performance.

The department will strive to continue to improve upon the standards achieved into the future to ensure that our customers (internal and external) are receiving the best service possible.

To work smarter we must continually review our key processes and assess whether improved efficiency can be achieved and value added to the services we provide. In particular we need to ensure that we can achieve more for every pound of the public's money we spend.

Our Role in Fulfilling the Council Plan

The Finance Department plays a vital role in supporting the delivery of the Council Plan by continuously reviewing the budget process and providing robust financial information to inform decision making.

In delivering outcomes to its citizens the Council is committed to implementing the Single Outcome Agreement (SOA) and the Finance Department will strive to positively impact on the 11 outcomes where possible. The Department has a front line service which will impact mainly on two of the outcomes which are closely linked under the Council's priority - **Quality of Life and Social Inclusion**. These outcomes are:

Outcome 8 - Our people will experience fewer social inequalities.

Department objective - To help reduce poverty we will promote the availability of benefits, maximise the amount of benefits we can pay and deal with all applications promptly and accurately.

Outcome 10 - Our people will have high quality and accessible local services and facilities.

Department objective - To maintain a high level of customer satisfaction when contacting the Finance Department.

In addition to the SOA outcomes the Council Plan includes as a priority Corporate Change and Improvement. Within this priority the Finance Department has strategic responsibility for the following:

- Implement measures to realise the savings needed to achieve the Council's budget
- Delivering the benefits of the corporate procurement strategies
- Collate an annual efficiency statement and forecast based on projects proposed to deliver efficiencies across all departments of the Council

In terms of the Corporate Change and Improvement priority to balance the budget, the Department will endeavour to contribute to all 3 of the improvement priority issues, without detriment to service provided to our citizens, by becoming more efficient and effective in how we deliver our services. The key objectives in doing so will be:

- To maximise the collection and recovery of taxes and debts.
- To reduce the cost of the Finance Department services by efficiency savings and/or maximising income generation.
- Develop a motivated, well trained and empowered workforce that is committed to delivering excellent services.

In the lead up to the move to Dundee House, the Department will also actively be involved in corporate projects to further enhance the customer's experience which should lead to a more integrated way of providing services to our citizens. This will be developed during the life of this plan with a high dependency on information technology.

Key Challenges from the External Environment

The Finance Department needs to continue to provide a responsive and effective Local Taxation and Housing Benefit service maintaining a high level of customer service whilst trying to strive to reduce the cost of service. All of this can be challenging due to external influences such as:

Political - there are often changes to the legislation and regulations for local taxation and housing benefit which adds to the challenges we face. These more often than not require significant changes to our computer systems and procedures. This results in additional staff training which impacts on the resources available to provide the service. It also means we must make our customers aware of how changes will impact on them.

Economic - the current economic climate has impacted on the service increasing the numbers of customers requiring services i.e. benefits and debt repayment agreements. Due to cuts in public sector finances there will be increasing pressure on the service to provide 'more for less' and this will be one of the most challenging aspects of the next few years.

In addition for a local authority the income from services provided will continue to suffer as people cut back on what they regard as non-essential expenditure.

Meanwhile local authority expenditure is expected to increase in some areas mainly due to people living longer but also because people expect higher quality services which usually requires additional funding.

The above key pressures exacerbate an already difficult situation locally whereby the Council requires to find £30M of savings over the next four years to balance the Revenue Budget. This will be a very difficult task particularly in 2011/12 and is likely to mean that difficult decisions will have to be made.

The department sees as one of its key functions ensuring that the best information is made available to decision makers so that the options available and the choices made are as well informed as possible.

Social - due to job losses and financial hardship more of our citizens will utilise the services we provide.

Technical - The Department has many computer systems to ensure that we can provide our service to our customers. These are reviewed and enhanced to meet the changes in legislation and customer needs. We also work closely with external suppliers and our IT department to ensure that advancements in technology are exploited to improve efficiency and effectiveness. Information Technology is vital to our future improvement.

Key Department Functions

Purpose of Department

The Finance Department covers a wide range of functions as outlined below:

Revenues Division - this is a customer facing part of the Finance Department providing important services to thousands of people and families in the Dundee City area as follows:

- We decide based on rules set down by the UK and Scottish Parliaments who has to pay Council Tax and/or Non Domestic rates and how much has to be paid.
- We pay Housing and Council Tax benefits based on a person's or family's circumstances.
- We collect and recover any unpaid sums in respect of bills issued for Council Tax, Non Domestic rates, Housing Benefit overpayments and Community Charge (Poll Tax).
- We provide a cash collection facility where any payment to the Council can be made.
- We provide facilities where by customers can make enquiries regarding all of our services; this includes a home visiting service to customers when necessary.

These services touch upon every household within the authority, i.e. over 1.2M transactions per annum occur, so we are acutely aware that the need to continuously improve service delivery performance is paramount.

Accounting Services - this function is primarily responsible for the statutory accounting and budgeting activities of the Council, ensuring that the Council meets its statutory deadlines for the completion and reporting of financial information.

Financial policy guidance and advice is provided to Elected Members and Heads of Departments on all corporate and operational financial matters including preparation and monitoring of revenue and capital budgets, options appraisal and corporate governance issues. This function plays an important role in maximising income through progressing and finalising all external revenue and capital grant claims to Scottish Government, ERDF/ESF, Lottery Bodies, etc. The support and advice provided to Elected Members and Officers is crucial to the efficient and effective delivery of the Council Plan objectives and it is, therefore, essential that the financial information produced is both accurate and timeous.

Internal Audit Service - the Internal Audit Service is an assurance function, and provides its various stakeholders with an independent and objective opinion on the control environment which with the systems of governance, risk management and internal control. The service works in partnership with management to provide optimum benefit to the organisation.

Insurance and Risk Management Section - this function is concerned with the protection of the Council's assets and liabilities, the placing of protective insurances and encouragement of resilience throughout the Council's departments. This work is consolidated within the Council's overall Risk Management Strategy.

Risk management is a management discipline through which concerted and co-ordinated action is taken to identify, evaluate and control current and potential causes of loss which could threaten the Council's ability to deliver services.

Exchequer Services - this section has responsibility for all borrowing and lending undertaken by the Council along with the operation and maintenance of the Council's various bank accounts. It also covers the accounting and management of Pension Fund investments.

Procurement - the Corporate Procurement Team is responsible for the Development and Delivery of the Council's Corporate Procurement Strategy; the provision of a Procurement Service to the Council and Tayside Procurement Consortium; Management of procurement support services and centralised creditor payment team.

Payroll and Pensions - these sections are responsible for accurate and timeous payments to all employees and pensioners.

How to Take the Department Forward

It is vital that the services provided are cost effective and efficient, so constant research into new ways of working and technology is a priority for the department to ensure that we move forward continuously improving our standards of service delivery.

In the pursuit of continuous improvement, the Department is utilising the following main methodologies:

- a) Lean / Whole Systems reviews - the majority of the Management Team have been briefed on the way the Council undertakes this type of review and are keen to explore areas of the service that would benefit. There has been several service areas now reviewed with waste being reduced and staff buying into the need for continuous improvement.
- b) Public Sector Improvement Framework - Debt Management was the first service in the Council to undergo this type of review. Whilst there was a great deal of work involved the staff embraced the approach and an improvement plan was devised. The scoring of this service was in the range for *an improving service with some best practice evident*, other service areas would be expected to achieve like or better scoring when they are reviewed.
- c) Benchmarking / Networking with other local authorities - The purpose of the exercise is to compare with others to establish and implement best practice and achieve best value. There will be some specific benchmarking undertaken during 2010/11 in relation to the costs of collection Council Tax and Benefits Administration.
- d) Performance management - the Department has systems in place to ensure that all staff know what is expected and how they impact on the services provided as well as an ethos of *getting things right first time* for our customers. Performances of staff, sections and the Department as a whole are monitored via internal measures and targets and externally statutory performance indicators are compared with other authorities. These measures are improving or being sustained.
- e) Exploit all technology available to the Department to ensure that time and space is saved as well as providing an expansion to our home and mobile working strategies.
- f) The department will introduce a new information system during the 2010-2011 financial year. This system will improve service delivery by speeding up financial processes by improving the efficiency with which data is held and accessed.

The Council Plan identifies one of the authority's main objectives as implementing measures to achieving cash efficiency savings to help meet the required budget savings and protect front line services. To this end the department will provide relevant support and advice to elected members, the Chief Executive and Heads of Departments in order to enable difficult decisions to be made based on the best information available.

In addition to all of the above, the department is committed to Best Value to ensure optimum service delivery and performance levels are reached and sustained.

Department Objectives

OBJECTIVE 1: Take strategic responsibility for aspects of Corporate Change and Improvement				
Action	Lead Officer	Completion Date	Measures	Targets
Implement measures to realise the savings needed to achieve the Council's Budget	Director of Finance	Feb each year	<ul style="list-style-type: none"> Continuously review budget process 	Balance Budget each fin year
Monitor the programmes of monthly revenue and capital monitoring.	Head of Financial Services	Feb each year	<ul style="list-style-type: none"> Council Tax level (Band D) Monitor the revenue Budget Monitor the Capital Budget 	£1,211 +/-1% +/-5%
Delivering the benefits of the corporate procurement strategies	Corporate Procurement Manager	June each year	<ul style="list-style-type: none"> Savings achieved in the fin year. % procurement spend with contracted suppliers. Payment of Creditors <30 days. Payment of Local Creditors < 14 days 	£600K 30% 95% 90%
Collate an annual efficiency statement and forecast based on projects proposed to deliver efficiencies across all departments of the Council	Head of Financial Services	July each year	<ul style="list-style-type: none"> Annual Efficiency Savings 	£4m

OBJECTIVE 2: To help reduce poverty we will promote the availability of benefits, maximise the amount of benefits we can pay and deal with all applications promptly and accurately.				
Action	Lead Officer	Completion Date	Measures	Targets
To increase customer awareness of entitlement to benefits we will run at least 2 benefit take up campaigns.	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> % of enquiries received from those targeted by take up campaigns 	20%
To prevent financial hardship we will reduce the time taken to process benefits.	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> Right Time Indicator (Ave time to process change events) Average time taken to process new benefit claims Average time taken to process change of circumstances % of claims processed within 14 days % of claims calculated accurately 	16 days 25 days 9 days 99% 98%
Minimise the number of Local Housing Allowance (LHA) claimants at risk from eviction by endorsing personal financial responsibility.	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> % of Local Housing Allowance (LHA) claims paid direct to landlords % of LHA claims paid directly to claimant by BACS (into bank a/c) 	<25% 95%

OBJECTIVE 3: To maintain a high level of customer satisfaction when contacting the front line services of the Department				
Action	Lead Officer	Completion Date	Measures	Targets
Ensure all telephone calls are answered within 30 secs.	Head of Accounts & Benefits	31 March 2012	<ul style="list-style-type: none"> • % of calls abandoned • average waiting time 	<10% 30 secs
Ensure customers waiting to see an advisor wait no longer than 5 mins.	Head of Accounts & Benefits	31 March 2012	<ul style="list-style-type: none"> • Average waiting time 	5 mins
Reduce number of complaints received.	Head of Accounts & Benefits	31 March 2012	<ul style="list-style-type: none"> • no of complaints received • As a % of total no of service transactions • % not upheld • % responded to within 5 days 	-20% pa <1% 90% 100%
Measure level of customer satisfaction (satisfied / v. satisfied) to ensure standards are maintained and/or improved.	Head of Accounts & Benefits	31 March 2012	<ul style="list-style-type: none"> • Length of wait to be seen • Explanation of query • Fullness of response • Manner in which dealt • Accuracy of response 	100% 100% 100% 100% 100%

OBJECTIVE 4: To maximise the collection and recovery of taxes and debts.				
Action	Lead Officer	Completion Date	Measures	Targets
Improve Council Tax collection rates.	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> % collected in current year for current year The % collected for any year within 4 years of the year finishing 	92% 94%
Improve Non Domestic Rates collection rates.	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> % collected in current year for current year The % collected for any year within 2 years of the year finishing 	96% 99%
Improve in year collection of miscellaneous sales ledger invoices.	Sales Ledger Manager	May each year	<ul style="list-style-type: none"> % debt <30days % debt >90 days 	50% 28%

OBJECTIVE 5: To reduce the cost of the Finance Department services by efficiency savings and/or maximising income generation.				
Action	Lead Officer	Completion Date	Measures	Targets
Improve uptake of Direct Debit payers for Council Tax to 50% by April 2012	Incomes Manager	31 March 2012	<ul style="list-style-type: none"> % of payers paying by Direct Debit reduce no of cash payers by moving to DD, Internet, etc 	+3% pa 7% pa
Reduce the cost of collecting Council Tax	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> Cost per property 	reduce by 5%
Reduce the cost of benefits administration	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> Cost per claim 	reduce by 5%
Reduce the cost of collecting Non Domestic Rates	Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> Cost per property 	reduce by 5%
Closely monitor budget to identify savings to meet targets	Head of Financial Services / Head of Accounts & Benefits	31 March 2011	<ul style="list-style-type: none"> Cost of service 	reduce by 5%
Further embed an effective Risk Management Strategy.	Risk and Business Continuity Manager	June each year	<ul style="list-style-type: none"> Level of financial loss Protection against Council liability and material damage exposures Service delivery preservation 	reduce by 5% pa reduce by 5% pa on cost of covers Test 100% of continuity plans
Quarterly Strategy Meetings on Treasury. Quarterly review meetings with Pension Fund Investment Managers.	Head of Financial Services	June each year	<ul style="list-style-type: none"> Loans Fund Interest Rate. Loans Fund Expenses Rate. 	5.00% 0.70%

OBJECTIVE 7: Develop a motivated, well trained and empowered workforce that is committed to delivering excellent services.				
Action	Lead Officer	Completion Date	Measures	Targets
Review and implement management procedures in accordance with corporate policy to reduce sickness absence levels	Head of Financial Services / Head of Accounts & Benefits	December 2010	<ul style="list-style-type: none"> Overall no of days of sickness absence 	< 10 days per FTE
Implement planned recruitment process to include workforce planning issues and introduce a structured process to review vacant posts within the dept	Head of Financial Services / Head of Accounts & Benefits	August 2010	<ul style="list-style-type: none"> % Recruitment completed within 90 days of vacancy occurring Staff turnover rate % Internal Promotions Reduction in recruitment costs 	95% 4% 5% 10%

Risk Register - Finance Department					
Service Objective	Nature of risk	Overall Assessment of Probability and Severity (P*S)	Risk Controls	Business Continuity Implications	Lead Officer for managing the risk
Effective budget management	Overspends	$(3 * 3) = 9$	Budget monitoring	N	Director of Finance
Maximisation of external funding	Failure to obtain maximum funding	$(2 * 4) = 8$	Financial management processes	N	Director of Finance
Prompt payment of creditors	Poor cash flow within local business economy	$(2 * 3) = 6$	Statutory and local targets	N	Director of Finance
To help reduce poverty we will promote the availability of benefits, maximise the amount of benefits we can pay and deal with all applications promptly and accurately	Public / political criticism Financial hardship	$(3 * 3) = 9$	Monitor Statutory Pls, Performance Standards and workloads	N	Head of Accounts & Benefits
To maximise the collection and recovery of taxes and debts	Reduced cash flow Political criticism	$(2 * 4) = 8$	Monitor Statutory Pls, Performance standards	N	Head of Accounts & Benefits
Multiple service objectives	Budget Reduction	$(5 * 3) = 15$	Efficiency savings to ensure critical services can be resourced	Y	Head of Financial Services / Head of Accounts & Benefits
Ensure effective Risk Management Systems are in place	Poor loss and risk exposure	$(2 * 4) = 8$	Adherence to Risk Management Plan. Audit & Risk Management Sub Committee	N	Risk & Business Continuity Manager
Timeous and accurate payroll service	Missed deadline	$(1 * 5) = 5$	Payroll processes and controls	Y	Head of Financial Services

Risk Register - continued																							
Service Objective	Nature of risk	Overall Assessment of Probability and Severity (P*S)	Risk Controls	Business Continuity Implications	Lead Officer for managing the risk																		
Multiple service objectives	Shortage of staff	(3 * 4) = 12	Ability to suspend non critical activities - short term only	Y	Head of Financial Services / Head of Accounts & Benefits																		
Multiple service objectives	Loss of key staff	(3 * 4) = 12	Ensure strong staff recruitment, development and retention ethos	Y	Head of Financial Services / Head of Accounts & Benefits																		
Multiple service objectives	Industrial Action	(3 * 4) = 12	Ability to suspend non critical activities - short term only	Y	Head of Financial Services / Head of Accounts & Benefits																		
Multiple service objectives	Failure or poor performance of IT systems	(4 * 3) = 12	Increased resilience through 2nd computer suite	Y	Head of Financial Services /Training & Systems Manager																		
<div>The Register includes an assessment of probability on a scale of 1 to 6:</div> <table><tr><td>1</td><td>unlikely</td><td>in the opinion of the assessors it will not happen</td></tr><tr><td>2</td><td>possible</td><td>although possible, has not happened so far and is unlikely to happen</td></tr><tr><td>3</td><td>quite possible</td><td>has happened to neighbouring Councils and could happen here</td></tr><tr><td>4</td><td>likely</td><td>has happened in the past and can be expected to happen sometime again</td></tr><tr><td>5</td><td>very likely</td><td>has happened in the last three years and can be expected to happen again/accident waiting to happen</td></tr><tr><td>6</td><td>almost certain</td><td>has happened several times a year and can be expected to continue happening</td></tr></table> <div>The probability assessment is coupled to an assessment of severity, on a scale of 1 to 5. This rates the impact of the risk materialising as: insignificant (1); minor (2); significant (3); major (4); or catastrophic (5).</div>						1	unlikely	in the opinion of the assessors it will not happen	2	possible	although possible, has not happened so far and is unlikely to happen	3	quite possible	has happened to neighbouring Councils and could happen here	4	likely	has happened in the past and can be expected to happen sometime again	5	very likely	has happened in the last three years and can be expected to happen again/accident waiting to happen	6	almost certain	has happened several times a year and can be expected to continue happening
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Performance Overview

The Finance Department has performed very well during 2009/10 despite it being a very challenging year due to the economic climate

Within the customer facing area of the department, the **Revenues Division**, the key achievements were:

- In year Council Tax collection improved slightly from 91.3% to 91.4%.
- The number of people paying their Council Tax by Direct Debit increased from 41.6% to 42.4%.
- By achieving 16 successful prosecutions for benefit fraud - the Division continues to help to protect the public purse.

The following indicators have declined:

- The time taken to process new benefit claims has increased from 30 days to 37 days.
- The % of benefit claims determined within 14 days has reduced from 93% to 89%.
- % of complaints responded to within 5 working days has reduced from 80.4% to 71.5%.

To tackle the indicators that have declined and improve on our customer service as a whole, the Division has ensured that all vacant posts that are critical to service delivery have been filled and training of the new staff will be completed by summer 2010. Staff turnover and recruitment is being monitored to ensure that key service areas are appropriately staffed at all times.

Across **Finance General** there was positive progress in most areas during 2009/10, the key achievements being:

- Council Tax level was maintained and Revenue and Capital spending were both below Budget but within monitoring tolerance level.
- Loans Fund interest rate was significantly better than target which generated substantial savings during the year.
- The payment of suppliers continued to improve and in particular the payment of local suppliers was far in excess of target which helped the local economy.

The only area of decline has been in % of Sales Ledger debt less than 90 days. This has been heavily skewed by one large Tayside Health Board invoice which was settled on 1st April.

A full analysis of the Finance Department's Key Performance Indicators is contained in the tables below. Where relevant these indicators are continued in the current service plan to provide ongoing trends as a baseline for judging the performance of the Department in the future.

Definition	05/06	06/07	07/08	08/09	09/10	Current Target	Benchmark	Improvement Status
% of Direct Debt Payers	33%	35.3%	39.9%	41.6%	42.4%	50%		►
Council Tax - In year collection	90.7%	90.7%	92.1%	91.3%	91.4%	92%	94.4%	►
Non Domestic Rates - In year collection	96.2%	95.4%	96.5%	95.4%	95.2%	96%	96.9%	►
Ave time taken to process new claims	31 days	31.7 days	32 days	30 days	37 days	25 days	26.5 days	▼
Ave time taken to process benefit changes	14 days	13 days	12 days	11 days	11 days	9 days	11.25 days	▲
% of benefit claims determined within 14 days	92%	92%	94%	93%	89%	99%		▼
% accuracy - benefit processing	97%	98%	98%	98%	97.8%	98%	96.1%	►
Right Time Indicator	-	-	-	13 days	15 days	16 days		►
Average telephone call waiting time	32 secs	25 secs	30 secs	32 secs	32.5 secs	30 secs		►
% of Tele Calls Abandoned	12.7%	12%	13.5%	13%	14.7%	12%		►
Average wait time at Enquiry office	6.20 mins	4.27 mins	4.27 mins	6 mins	6.1 mins	5 mins		▼
No of successful prosecution - benefit fraud	3	4	5	3	16	10		▲
Total no of complaints recd	-	86	113	129	64	50		▲
% Upheld	-	19%	9.8%	17.7%	23.4%	10%		▼
% responded to within 5 w days	-	67.6%	76%	80.4%	71.5%	100%		▼
C/Tax - cost per property	£26.21	£25.31	£23.88	£21.32	£21.67	£20.50	£13.41	►
Benefits - costs per case	£88.02	£93.78	£72.32	£71.18	£71.52	£67.90	£48.39	►
NDR - costs per property	£31.79	£47.43	£49.47	£39.51	£35.81	£34.00	£35.52	▲
Ave No of Days of Absence per FTE	-	-	-	11.44	11.40	10		►

Status: ▲ = >5% improvement, ► = maintained, ▼ = >-5% deterioration

Benchmark figures are the Scottish Averages for 2008/09 as 2009/10 figures are not yet published.

Definition	05/06	06/07	07/08	08/09	09/10	Current Target	Benchmark	Improved Status
Efficiency Gains	N/A	1.9m	2.9m	3.5m	4m	4m		▲
Council Tax Level	N/A	1,211	1,211	1,211	1,211	1,211	1,211	►
Revenue Budget	N/A	N/A	-0.10	0.00	-0.10	+/- 1.00	0.00	►
Capital Budget	N/A	N/A	0.00	-4.90	-4.60	+/- 5.00	0.00	►
Cost of Risk by Insurance class as A % of the Revenue Budget -								
Employers Liability	TBA	0.1	0.3	0.3	0.27	-5% pa	0.12	►
Public Liability	TBA	0.4	0.3	0.3	0.30	-5% pa	0.35	►
Property	TBA	0.5	0.5	0.5	0.42	-5%	0.50	►
Debt >90 Days	18	25	18	30	22	28	30	▲
Debt <30 Days	70	63	51	48	78	50	50	▼
Loans Fund Interest Rate in line with budget	5.94	5.52	5.75	5.35	4.74	5.0	5.0	▲
Annual Savings - Procurement	N/A	N/A	250k	387k	TBA	600k	600k	▲
Invoices Paid <30 Days	93	93	92	93	94	95	93	►
Local Suppliers <14 Days	73	75	74	80	92	90	90	▲

Status: ▲ = >5% improvement, ► = maintained, ▼ = >-5% deterioration