Overview and Scrutiny Committee

SUPPLEMENTAL AGENDA

DATE: Tuesday 26 February 2013

AGENDA - PART I

9a. Lead Members Report on Climate Change Action Plan and Delivering Warmer Homes: (Pages 1 - 4)

Report of the Divisional Director of Strategic Commissioning

11. MONITORING COUNCIL TAX COLLECTION RATE (Pages 5 - 16)

Report of the Corporate Director of Resources

AGENDA - PART II

Nil

Note: In accordance with the Local Government (Access to Information) Act 1985, the following agenda items have been admitted late to the agenda by virtue of the special circumstances and urgency detailed below:-

Agenda item

9a. Lead Members Report on Climate Change Action Plan and Delivering Warmer Homes

Special Circumstances/Grounds for Urgency

Members are requested to consider the report, as a matter of urgency, in order to receive the views of the Lead Members in conjunction with the officer report. The report is late due to obtaining the necessary clearances.



11. Report on Future
Monitoring of Council Tax
Collection Rates

Members are requested to consider the report, which was not available at the time the main agenda was printed and circulated, as a matter of urgency. The Scrutiny Leadership Group requested this report.

COMMENTS ON DRAFT CLIMATE CHANGE ACTION PLAN AND DELIVERING WARMER HOMES (HECA)

REPORT SCRUTINY LEADS ENVIRONMENT & ENTERPRISE

INTRODUCTION

This report constitutes the view from the scrutiny leads for Environment & Enterprise on the Climate Change Action Plan and Delivering Warmer Homes (HECA) report and serves to provide the Overview and Scrutiny committee with a starting point for their contribution to the consultation process.

We'd like to thank Andrew Baker for his support in our consideration of the drafts.

Councillor Sue Anderson
Councillor Stephen Wright

- Performance Lead for Environment & Enterprise
- Policy Lead for Environment & Enterprise

BACKGROUND

The Draft Climate Change Action Plan and Delivering Warmer Homes (HECA) report has been discussed at Cabinet on the 22nd of November 2012. The draft has also been discussed in the Overview & Scrutiny Committee Meeting on the 18th of December 2012. Meanwhile a public consultation on these draft documents has been undertaken from 30th November 2012 till 27th January 2013.

While the comments of the Overview & Scrutiny Committee in December mostly focused on the details and specific data included in the consultation document, this report has been produced to provide comments on the overall strategy of the documents.

OBSERVATIONS

We agree with the need for Harrow to have a Climate Change strategy and agree with the draft report's general direction. We especially support the Delivering Warmer Homes strategy as we all want to prevent our residents from becoming unwell due to a lack of insulation of their homes. In addition, we were very pleased to hear that the council's bid to DECC funds has been accepted to develop new approaches to encourage consumers to buy energy cheaper and also to develop new approaches to increase uptake of the subsidised insulation of homes.

However, we do have some specific comments on the strategy, mostly regarding the implementation and the measurement of progress, and our comments are outlined below.

MEASURING PROGRESS

Both the Climate Change Action Plan and the Delivering Warmer Homes Strategy include a table of actions with a measurement and timescale.

While it is important that the strategy includes targets against which to map progress, we feel the measurements themselves could be improved upon. The timescale for most

actions doesn't identify a deadline by which point an assessment would be made whether the action was yielding success. In addition, the measurements do not seem to be very specific to the each action. For example, in the draft Climate Change Action Plan one action states that street lighting will be replaced with LED lighting. The measurement used is the general aim to reduce the overall carbon footprint by 4% per year, while the timescale states 'ongoing'. This means it is difficult for us to know how much this specific action is expected to contribute to reducing the overall carbon footprint and to know in a year's time, whether this action has been successful. This is just one example, but overall, this lack of precision means it is difficult to assess whether targets are reasonable and achievable.

In addition, the financial implications of the strategy as a whole or the actions contained within it are absent. Given the budget constraints the council faces this raises questions about the feasibility of some of the proposals. One action is to plant 500 trees in the public realm, but given the reductions in public realm services, we wonder how the maintenance of those trees will be sustained.

IMPLEMENTATION

As stated in the Draft Climate Change Strategy, the commitment from Harrow is to reduce carbon dioxide emissions in Harrow by 60% between now and 2025 and to reduce the emission of carbon dioxide by 4% per year. The council's target is to reduce carbon emissions by everyone in Harrow, residents, businesses and council alike. Whilst we are happy to see that specific actions are identified to address the seven key areas of carbon emission reduction, we have some concerns regarding the plans for implementing these actions.

The strategy mentions that the heating of homes accounts for 66% of the carbon emissions in Harrow. The Delivering Warmer Homes (HECA) report states that the council owns 6% of the homes in Harrow. The rest of the housing stock is mostly divided between 70% owner occupied and 20% privately rented. This means the council has a direct influence over only 6% of the carbon emissions of homes in Harrow. To achieve the target of reducing overall carbon emissions by 60% in 2025, a strategy is needed to reduce carbon emissions from the home of everyone in the borough. Though the Climate Change Strategy contains individual actions that would encourage private home owners to insulate their homes, such as providing landlords with advice about legal requirements for thermal efficiency as part of the inspection process, in our mind it lacks a general Communication Plan to advertise existing free and/or subsidised insulation schemes to private home owners and businesses. This is especially relevant in light of the fact that the Delivering Warmer Homes report mentions previous difficulty in creating large uptake of such subsidies. In this context we'd like to highlight the recommendations of the scrutiny review of the Private Sector Rented Housing undertaken in 2012 and accepted at the October Cabinet meeting. Recommendation L is particularly relevant for the Climate Change Strategy as it states that:

"We recommend that the Private Sector Strategy and forthcoming Climate Change Strategy be explicitly linked in order to ensure that tenants in the private rented sector can also benefit from energy efficiency and fuel poverty initiatives".

This link does not appear to have been made.

There is one specific area in which we feel the council could be more ambitious in its plans. In recent years, England has seen unusually dry summers combined with significant

sudden downpours. In these circumstances, the Water and Flooding section of the Draft Climate Change Action Plan might want to look further ahead and include plans to utilise rainwater in times of drought. The council could consider providing households with water butts in a similar way as it has provided households with recycling bins. The water collected in these could be used to water plants and gardens instead of tap water. It is also worth exploring the use of water reservoirs for this purpose. Some houses in the council are highly water efficient, such as Ewart House, where rain water is collected, purified and subsequently used throughout the building, with the obvious exception of drinking water in for instance kitchens. It would be interesting to consider more of such developments supported by the council, especially as part of a longer term strategy.

Finally, the responsibilities for implementing the Climate Change strategy are divided between the directorates Enterprise and Environment, Children and Families and Community Health and Well-being (page 7, draft Climate Change report). We feel that the council must make one director responsible for coordinating the progress made between the different directorates.

DATA

A final comment regarding the quality and accuracy of the draft documents presented to us. The data, terminology and links between the different plans were at times challenging to us as councillors and lead members for Environment and Enterprise. We feel this is especially worrying given that these documents have been presented to the public for consultation. For future reference, we feel that reports produced should contain less jargon to be more understandable to members of the public.

CONCLUSION

We welcome the council's work on a Climate Change Strategy and appreciate the opportunity to comment on it. We hope our comments help in the effective implementation of the strategy.

Councillor Sue Anderson
Councillor Stephen Wright

- Performance lead Environment and Enterprise
- Policy lead Environment and Enterprise

This page is intentionally left blank

REPORT FOR: OVERVIEW AND

SCRUTINY COMMITTEE

Date of Meeting: 26 February 2013

Subject: Report on Future Monitoring of

Council Tax Collection Rates

Responsible Officer: Fern Silverio – Divisional Director

Collections & Housing Benefits

Scrutiny Lead Tony Ferrari – Resources

Member area: Performance Lead

Jerry Miles - Resources Policy Lead

Exempt: No

Enclosures: Appendix A

Section 1 – Summary and Recommendations

This report provides an update on what council tax collection monitoring data exists and the plans for future monitoring of the area.

Recommendations:

The Overview and Scrutiny Committee is requested to note the report.



Section 2 – Report

At previous Scrutiny Leadership Group meetings councillors asked if some additional information might be provided on how the council intends to monitor collection of the Council Tax which has now become payable by residents who are no longer eligible for full Council Tax benefit and what it expects to see in terms of collection at milestones within the collection year.

Current situation

As part of Welfare Reform, Council Tax Benefit (CTB) will be abolished on 1/4/2013 and help for individuals to pay their Council Tax will be localised. Harrow has agreed a local scheme but the scheme has had to be designed with 10% less funding than previously received under the current national scheme. This is because Central Government is only giving Harrow 90% of the funding previously allocated. The Government has also protected pensioners (who will therefore continue receiving the same support as under the current scheme) and provided no funding for expected growth in caseload (3.7% expected) or council tax increases (2% for 2013/14). What this means is that working age claimants (those not protected) will in reality receive approximately 22.5% less through localised council tax support (CTS) and will have to pay £3.8m in the new financial year (including the GLA precept). There are currently 11,275 working age claimants of which approximately 7,000 households are currently receiving 100% CTB. There are also 6,386 pensioner households in Harrow currently in receipt of CTB.

If we accept that a band D property in 2013/14 will be £1513.28 (inclusive of the GLA precept) this will result in a "non vulnerable" tax payer (as defined in the scheme as anyone who is not receiving DLA) who previously paid no council tax at all, paying on average £340.88 a year or £6.55 a week out of their income support or job seekers allowance.

Why Monitoring is key

Council Tax income plays a key part in paying for Council services and any losses to income through non collection will adversely impact service delivery. At the moment we know that localised council tax support has brought the following risks.

Year	Expected CTS expenditure (net of GLA proportion)	Subsidy payment	Harrow funding gap
	£(m)	£(m)	£(m)
2013/14	£17.39	14.3	£3.09
2014/15	£18.37	14.3	£4.07

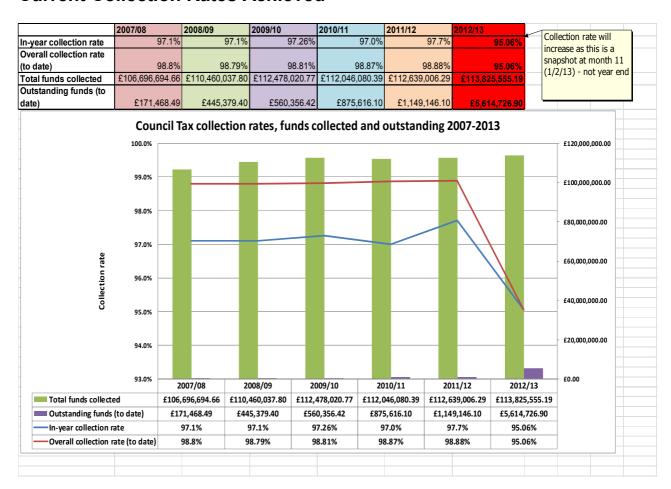
The funding gap of £3.8m has, through the Harrow local CTS scheme, been passed on to the working age claimants and is therefore to be collected.

Although when setting the taxbase Harrow already builds in a cushion for losses, for example for the year 2012-2013 the percentage collection rate

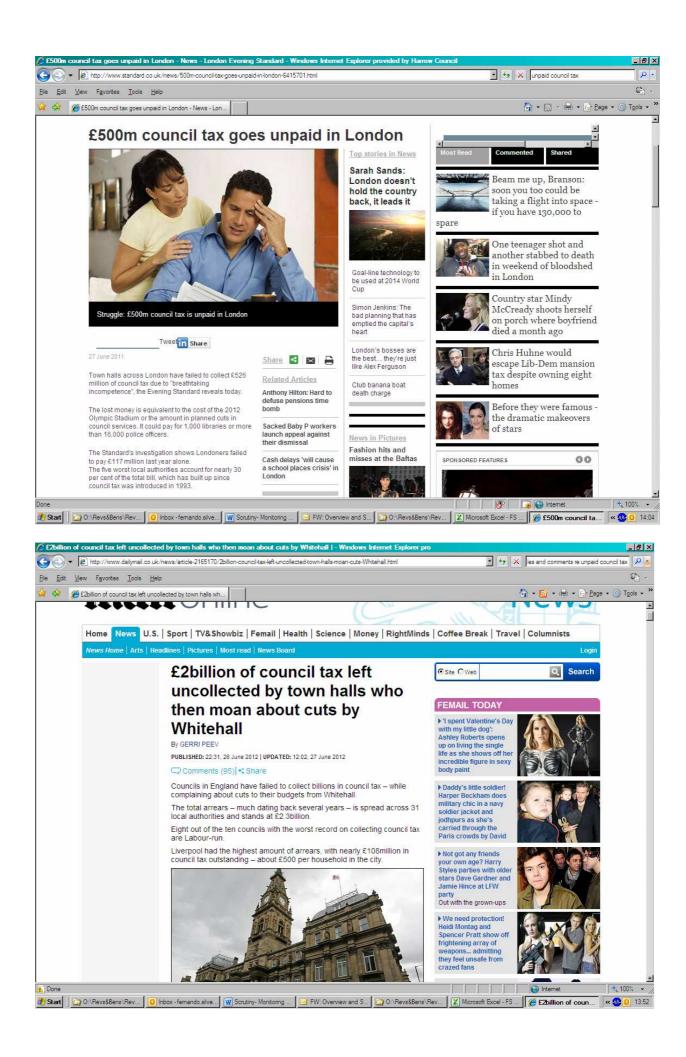
used was 98.50% which assumes a 1.5% bad debt provision, for 2013-2014 a budgeted collection rate of 97.50% was agreed to account for a much higher risk of non collection from the working age tax payers that will have to pay the additional £3.8m.

This is due mainly to the fact that a 70% collection rate has been factored in for the £3.8m of the tax that is being passed onto working age claimants which decreases the overall collection rate by 1% and increases the provision for losses to income by £1m to £3m.

Current Collection Rates Achieved



Current Collection rates for council tax in Harrow are excellent. The DCLG publishes national collection figures annually and Harrow has for the last 6 or so years been a top quartile authority with little arrears outstanding and have avoided headlines such as those below;







Statistical Release

COLLECTION RATES AND RECEIPTS OF COUNCIL TAX IN ENGLAND 2011-12

27 June 2012

- Local authorities in England collected £22.1 billion in council taxes by the end of March 2012 out of a total of £22.7 billion collectable. This gave a national average in-year collection rate for council tax in England of 97.3% in 2011-12, no change over 2010-11
- Since 2007-08, the national collection rate for council tax has increased by 0.2 of a percentage point.

Table 1: Council tax - collection	rates - Engl	and : 2007-	-08 to 2010	-11	
					%
	2007- 08	2008- 09	2009- 10	2010-11	2011-12
All London boroughs	95.6	95.5	95.7	96.0	96.3
Inner London boroughs (including City of London)	94.7	94.6	94.6	95.1	95.4
Outer London boroughs	96.0	96.0	96.2	96.4	96.6
Metropolitan districts	95.6	95.7	95.9	96.1	96.1
Unitary authorities	96.7	96.7	97.0	97.2	97.2
Shire districts	98.1	98.0	98.1	98.2	98.2
England	97.1	97.0	97.1	97.3	97.3
Source : QRC4 returns					

It is worth noting that Harrow is achieving top quartile collection rates against the expected percentages for both London and Outer London and compares favourably with the high average achieved nationally. In part this can be attributed to the low arrears that Harrow has achieved which allows efforts to be concentrated on young in year debt rather than arrears. Had we not had a robust collection policy which minimised arrears then we would be in a situation which creates a vicious circle of poor low in year collection

contributing to high arrears which in turn stops high in year collection being achieved due to resources being spent dealing with arrears cases.

Current Arrears as @ 1/2/2013

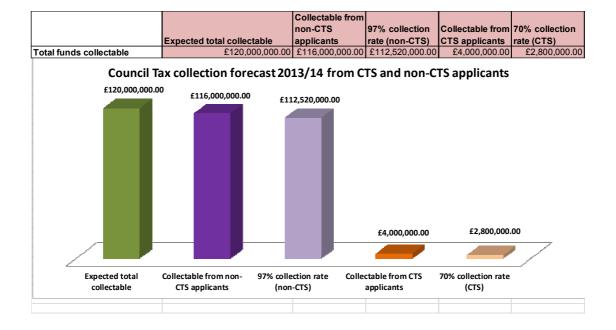
Year	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08
Arrears	£5.61m	£1.14m	£0.85m	£0.58m	£0.44m	£0.17m
Outstanding						
Collection	95.06%	98.88%	98.87%	98.81%	98.79%	98.80%
to Date						
Losses / w-	£3k	£110k	£393k	£756k	£895k	£1.11m
offs to date						

See also Appendix A

Future Monitoring

Future monitoring will include use of recovery profiling so we can monitor on both "won't pay" as well as "can't pay" residents. It is anticipated our IT supplier will be providing additional functionality to enable more intelligent automated monitoring and discussions to date indicate that some of this functionality will be available around the autumn of 2013.

In the meantime officers are working to ensure segregation occurs between collection data from the working age council tax support recipients from everyone else so we can monitor both areas.



Current Monthly Monitoring

Actual cash to be Collected

CTAX	Profile	Profile	Profile	Actual	Actual	Actual	Variance
	Income	Cumm	%	Income	Cumm	%	%
	£m	£m		£m	£m		
Apr	14.11	14.11	12.40%	14.20	14.20	12.48%	0.08%
May	10.07	24.18	21.25%	10.96	25.16	22.12%	0.87%
Jun	10.53	34.71	30.50%	10.04	35.20	30.89%	0.39%
Jul	10.24	44.95	39.50%	10.31	45.51	39.85%	0.35%
Aug	9.96	54.91	48.25%	10.14	55.65	48.73%	0.48%
Sep	10.53	65.44	57.50%	10.18	65.83	57.56%	0.06%
Oct	11.38	76.82	67.50%	10.92	76.75	67.16%	-0.34%
Nov	10.24	87.06	76.50%	10.33	87.08	76.33%	-0.17%
Dec	9.67	96.73	85.00%	9.84	96.92	85.07%	0.07%
Jan	10.36	107.09	94.10%	9.81	106.73	93.77%	-0.33%
Feb	2.45	109.53	96.25%	0.00	106.73	0.00%	-96.25%
Mar	0.85	110.39	97.00%	0.00	106.73	0.00%	-97.00%
	110.39		97.00%		106.73	93.77%	-0.33%
COUNC	L TAX		£m				
Debit 20	12/13		£ 145.5	4			
Less: Be			-£ 20.0				
Less: Ba	and adjtms, o	discounts, exemptio	r-£ 11.6	6			
Collecta	ble cash		£ 113.8	0			
Collection	n Target for	2012/13 (97%)	£ 110.3	9			
Actual C	ash Collecte	ed	£ 106.7	3			

We already monitor monthly cash flow and collection rates. We will in future monitor the weekly, monthly and yearly collection rates for both council tax due from working age council tax support recipients and non CTS recipients. This will alert Harrow to any deviations from expected profiles and to any potential risks to the budget via under collection.

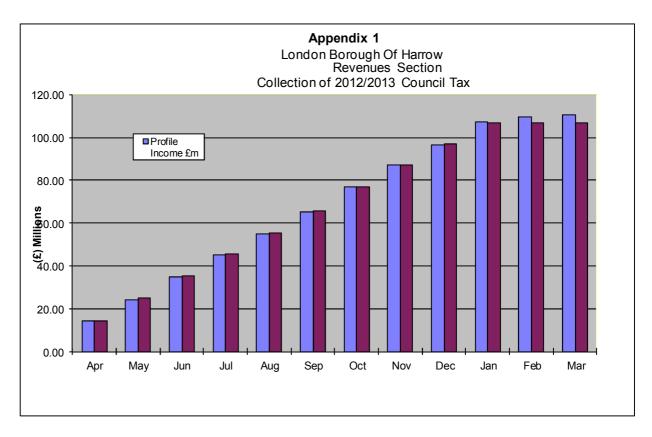
3.66

As already mentioned earlier, there will be two distinct profiles; one based on 98.5% collection rates and one based on 70%. It is anticipated, on the proviso that the system allows it to be done, that regular monitoring will be carried out and reported to management.

Collection milestones will be set monthly and quarterly (although collection overall will continue to be monitored daily and weekly as it is now) against set profiles. We are currently awaiting the calculation of the charges for 2013/14 and once these are known, profiles will be set based on both collection rates achieved historically but also weighted for the fact that instalments for all CTS recipients have been changed to 12 rather than 10 to support budgeting and to adhere to recent legislative changes giving the right to all tax payers to request 12 instalments if they wish to do so. By giving this target group 12 instalments by default, rather than waiting for individuals to request the facility as legislation stipulates, Harrow is ensuring we make making payments as

easy as possible to coincide with payment of benefits or wages at regular intervals.

Example of monthly collection rate achieved against profile



We already report to the Improvements Boards and Cabinet quarterly on Revenue performance and this will continue. To make data more meaningful it is anticipated that data will be split so officers can report on and highlight non performing target areas rather than just reporting on the position holistically.

Extract from Q4 Revenue monitoring report

Council Tax

Currently, bad debt provisions (BDP) of £2.956m exist [£3.692m-£0.736m; w/offs done 01/04/11-31/03/12] for Council Tax against a potential BDP of £2.22m for debts accrued to 31 March 2011.

COUNCIL TAX	Arrears as at 1 st of April	Arrears as at Qtr 4	BDP	BDP as at Qtr 4
	£000	£000	%	£000
Pre 2007-2008	668	380	100	380
2007-2008	610	454	86	390
2008-2009	857	643	73	469
2009-2010	1,292	816	54	440
2010-2011	2,365	1,264	43	543
Total	5,792	3,557		2,222

The above will also link to monitoring of the tax base ensuring that any surplus or deficits in the collection fund are known at an early stage and risks or windfalls planned and catered for.

Extract from monthly yield monitoring spreadsheet

Year 2012/13			Ctax original	Plus	Plus	Actual total	
Budgeted Yield Tax base % used	Plus Proptrs Fig Tot	al Yield Req	Liab @ main bllng	CTB figure	MOD contribution	Total system Yield	Variance
104,582,244.09 98.50% of D's	27,034,230.95 131	,616,475.04			199,102.74		
	as @	31/04/12	113,755,270.07	20,116,802.47	199,102.74	134,071,175.28	2,454,700.24
fsilveri:	as @	31/05/12	113,755,270.07	20,116,802.47	199,102.74	134,071,175.28	2,454,700.24
Variance should be at	as @	31/06/12	113,934,406.45	19,936,128.74	199,102.74	134,069,637.93	2,453,162.89
least 1.50% of net ct	as @	31/07/12	113,979,231.20	19,339,351.63	199,102.74	133,517,685.57	1,901,210.53
yield [after discounts,	as @	31/08/12	114,193,729.76	19,947,631.83	199,102.74	134,340,464.33	2,723,989.29
disregards & ctb] to ensure sufficient surplus	as @	30/09/12	114,356,047.95	19,707,934.76	199,102.74	134,263,085.45	2,646,610.41
to cover losses due to	as @	31/10/12	114,270,118.00	19,842,380.79	199,102.74	134,311,601.53	2,695,126.49
bad debt/uncollectable	as @	30/11/12	114,035,253.00	19,847,290.65	199,102.74	134,081,646.39	2,465,171.35
debt	as @	31/12/12	113,985,879.00	19,852,963.31	199,102.74	134,037,945.05	2,421,470.01
Budget lbh+Preceptors	as @	31/01/13	113,817,909.23	19,846,810.81	199,102.74	133,863,822.78	2,247,347.74
£131,616,474	as @	28/02/13	113,803,252.90	19,821,992.20	199,102.74	133,824,347.84	2,207,872.80
							#######################################

More importantly this will also inform Harrow if the collection assumptions made are correct and how these may need to be changed for future years. This can therefore directly inform MTFS and be planned for so no surprises are encountered at the 11th hour.

Debt Recovery Review

A multi agency sub group is working with the Council to take forward the debt recovery review. Membership of this group includes representatives from the voluntary sector, including CAB, the Harrow Law Centre, Bailiffs and representation from council directorates. This group is currently focusing on helping the Council define vulnerability whilst simultaneously looking to support the development of new processes to deal with the expected new additional debtors and the collection of small amounts from those most financially vulnerable.

The ultimate aim is to ensure a more joined up corporate approach is taken to recovery through the sharing of data and understanding of the debtor's ability to pay.

It is anticipated that the recovery review will be finalised late June/early July and that any processes adopted be implemented throughout 2013/14. A report on the outcomes will be put to Scrutiny around July 2013.

Financial Implications

The Financial implications are set out in both the Localisation of Council Tax and The Council Tax Base 2013/14 reports.

Performance Issues

The performance issues are set out in both the Localisation of Council Tax and The Council Tax Base 2013/14 reports.

Environmental Impact

There are no direct environmental impacts.

Risk Management Implications

The risk issues are set out in both the Localisation of Council Tax and The Council Tax Base 2013/14 reports.

Equalities implications

There are none specific to this report.

Corporate Priorities

The report addresses the Council's corporate priorities as monitoring income and taking appropriate corrective action to maximise the amount of council tax we collect supports and funds all services.

Section 3 - Contact Details and Background Papers

Contact:

Fern Silverio (Divisional Director – Collections & Housing Benefits),

Tel: 020-8736-6818 / email: fern.silverio@harrow.gov.uk

									O	COUNCIL TAX as at 20th January 2013	as at 20th.	January 201;	8								
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Total
Total (a) Liability	£36,703,071.24	4 £38,083,362.70	£39,103,271.33	£40,840,421.61	£47,317,461.19	£51,714,835.59	£56,589,024.02 £	£ 61,884,227.15 £	68,298,764.07	£ 73,642,79726 £	89,129,583.90	£ 93,091,583.34 £	£ 94,864,157.87 £	100,633,286.83 £	£ 106,698,283.63	£ 110,461,157.84	£ 112,478,660.59	£ 112,045,51827 £	£ 112,639,045.72 £	113,827,583.48 £1	£1,560,046,097.63
(b) Receipts	£36,204,970.73	3 £37,620,952.79	£38,737,251.93	£40,473,298.04	£46,898,354.60	£51,241,668.70	£55,996,499.70 £	E 61,174,63824 £	67,569,287.46	£ 72,828,616.48 £	88,034,298.05	88,034,298,05 £ 91,909,780,28 £	£ 93,726,916.35 £	99,614,594.06	£ 105,414,329.12	£ 109,118,252.90	£ 111,137,394.75	£ 110,770,492.47 £ 111,342,999.96	111,342,999.96 £	104,429,715.47	£1,534,244,312.08
Gross Oulstandin g Debt	fin £ 498,100.51 £	1 E 462,409.91 E	366,019.40	£ 367,123.57 £	£ 419,106,59 £	£ 473,166.89 £	592,524.32	E 709,588,91 E	729,476.61	£ 814,180.78 £	1,095,285,85 E	£ 1,181,803.06 £	E 1,137,241.52 E	1,018,692.77	£ 1,283,954.51	£ 1,342,904,94	£ 1,341,265.84	£ 1,275,025,80 £	1,296,045.76 £	9,397,868.01 £	25,801,785.55
Amount Written Off	Off £ 498,932.24 £	462,731.24	£ 366,274.54	£ 368,033.90 £	£ 419,825.37 £	E 474,222.17 £	593,502.14 £	710,822.94	730,816.92	£ 812,148,43 £	1,089,550.67	£ 1,172,915.36 £	£ 1,111,662.28 £	941,646.56	£ 1,109,011.91	£ 888,057.52	£ 746,675.94	£ 376,64128 £	78,918.11 £	4,207.63 £	12,956,597.15
Net outstanding debt	Ing -£ 831.73	-£ 321.33	-£ 255.14	-£ 910.33 -£	3- 87817 3-	E 1,055.28 -£	3- 28.778	£ 1,234,03 £	1,340.31	£ 2,032.35 £	5,735.18	3 02.788.8 3	E 25,579.24 E	77,046.21	£ 174,942.60	£ 454,847.42	£ 594,589.90	£ 898,384,52 £	1,217,127.65 £	9,393,660.38 £	12,845,188.40
Costs	£93,038.59	9 £143,274.18	111,004.67	£148,864.30	£200,354.08	£217,013.19	£197,486.58 £	£ 209,903.67 £	214,616.41	£ 242,521.30 £	298,737.67	£ 406,834.66 £	£ 671,041.71 £	891,413.01	£ 936,141.02	£ 978,371.61	£ 934,161.93	£ 905,967.00 £	913,236.57 £	705,651.67	£9,479,633.82
Costs paid	id £92,206.86	6 £ 142,952.85	£170,749.53	£147,953.97	£199,635.30	£215,957.91	£196,508.76 £	208,669.64 £	212,755.75	£ 243,310.08 £	297,678.00	£ 403,196.34 £	£ 660,474.49 £	874,018.34	£ 902,602.13	£ 901,480.58	£ 822,065.62	£ 751,165.65	661,266.61 £	226,703.51	£8,331,351.92
Net outstanding costs	ing £ 831.73	£ 321.33	£ 255.14	£ 910.33	£ 718.78 £	£ 1,055.28 £	977.82	£ 1,234,03 £	1,860.66	3 87.887 3-	1,059.67	£ 3,638.32	£ 10,567.22 £	17,394.67	£ 33,538.89	£ 76,891.03	112,096.31	£ 154,801.35 £	251,969.96 £	478,948.16 E	1,148,281.90
Total outstanding debt	ing £ 0.00	£ 0.00	-£ 0.00	3- 00:00 3	3 0000 3	3 00:0 3	- 00:0	3 00'0 3	520.35	E 1,243.57 E	6,794.85	£ 12,526.02	E 36,146.46 E	94,440.88	£ 208,481.49	£ 531,738.45	£ 706,686.21	£ 1,053,185.87 £	1,053,185.87 £ 1,469,097.61 £	9,872,608.54 E	13,993,470.30
	(1)	Œ	(III)	(k)	2	(N)	(Mi)	(viii)	(viii)	×	(X)	(xii)	(XIII)	(ww)	(xiv)	(xx)	(xvi)	(ivx)			OON
% collected assuming that write-offs had not been done (b/a * 100)	-e- 1 98.64%	98.79%	%90°66	99.10%	99.11%	%60'66	%96.86	98.85%	98.93%	%68'86	%17.86	98.73%	98.80%	98.99%	98.80%	98.78%	98.81%	%98'86	98.85%	91.74%	
Budgeted Collection Rate	95%	%96	%96	97%	97%	%86	98.5%	98.5%	98.5%	98.5%	98.5%	98.5%	98.5%	%9.86	98.5%	98.5%	98.25%	98.25%	98.25%	%09:86	
																	Comparision 2011	ion 2011		94.99%	
TOTAL ARREARS = Line C12 to U12	5 C1 2 to U12				7 3	4,120,861.76	O	COUNCIL TAX BENEFIT FIGURE £20,014,220.13	EFIT FIGURE	£20,014,220.13											
	SISPENSE	£155 190 31											6 Vance old	5 Xeare Ad	A Venre old	2 Vaure old	2 Veare old	Description Vans			
	System Total	£ 13.838.280.99											98.79%	98.96%	98.75%	98.72%	98.71%	Ť	This point last year	94.99%	
	Cas total	£13,838,280.99											38.99%	98.80%		98.81%	98.86%		This point this year	91.74%	
	Discrepancy	00'0 3											0.20%	-0.16%	0.03%	%60'0	0.15%	0.11% CF	0.11% Change this year	-3.25%	

This page is intentionally left blank