

REPORT

To: POLICY AND RESOURCES (FINANCE) SUB-COMMITTEE	Subject: DEPARTMENT OF FINANCE PERFORMANCE MONITORING REPORT – PERIOD 1 st July to 30 th September 2004
From: DIRECTOR OF FINANCE	
Date: 15 th October 2004	Ref: SW/JMCK

1. Introduction

- 1.1. The purpose of this report is to advise Committee of current performance against a selection of key performance indicators across the Finance Department for the period 1st July to 30th September 2004.
- 1.2. Several important changes have been made to improve this report for 2004/05. These are explained in the following paragraphs.
- 1.3. As part of the Council's three-year service improvement and financial planning process, departments produced comprehensive service improvement documents covering all aspects of their operations and resources. The service improvement plan details departmental key actions, service developments and arrangements for performance monitoring and improvement actions.
- 1.4. The performance monitoring report for 2004/05 integrates more closely with the service improvement plan. As part of the performance management framework detailed in the service plan, departmental performance standards will continue to be reported quarterly. Performance areas included in this report mirror those areas set out in the service plan.
- 1.5. Integrating reporting in this way further strengthens the overall corporate approach the Council has taken in targeting and achieving objectives through the three-year planning process.

2. Background

- 2.1 Performance measurement and the use of Key Performance Indicators are recognised as important tools in reviewing progress against defined standards and targets. Using the key actions within the service improvement plan, performance measures have been established which aim to report on progress in meeting these actions. Also included within the performance measures are the nationally agreed KPI's which are used to measure performance across all Scottish authorities.
- 2.2 A total of 16 performance areas are included in the report covering the priority actions for the department. The divisions of Accounting Services, Revenues, IT and Internal Audit are included each with respective indicators for key performance areas.
- 2.3 It is also important to note that due to the changing demands in delivering a modern public service and to meet the needs of stakeholders, performance measurement requirements must be frequently reviewed and indicators kept up to date. Any recommendation for changes to indicators will be highlighted in future reports.

3. Consideration of Indicators

3.1 Accounting Services

Seven key performance areas, detailed in the service improvement plan for 2003-06, will be used to report on performance during the year. These areas are analysed over paragraphs 3.1.1 to 3.1.7.

3.1.1 (1) **Financial Controls & Reporting**

Sound Financial Management and prudent administration of the Council's financial affairs are key strategic issues for the Council. It is essential that control mechanisms exist to ensure that operational objectives funded through revenue expenditure and capital investment are met in the most economic, efficient and effective way.

Firstly, considering the revenue budget performance, at the end of quarter 2 up to 30th September 2004, an actual underspend of £997,000 was realised which is equivalent to a budget deviation of 0.45%. Projected figures to the 31st March 2005 currently anticipate a deficit of £199,000 or 0.04% of the overall net budget of £538million. This deficit is largely due to increased property and accommodation costs within the Housing and Property department. Appropriate action will be taken during the year to minimise any unplanned deviation from budget. *Detailed figures at Appendix 1-A*

Following adjustment of the Capital Investment programme – adjustments for identified carry forward from 2003/04 and slippage and acceleration in the current year- the total capital investment programme for 2004/05 stands at £64.445m. Actual expenditure to the end of quarter 2 is £15.649m or 24.28% of the current programme. Actual investment commitments for the period are £37.898m or 58.81% of the programme. There is a projected underspend of £0.333m at the Year end, but the programme will continue to be monitored closely by individual departments and both the Capital Planning and Monitoring Groups. *Detailed figures at appendix 1-B*

3.1.2 (2) **Budget Planning**

Completion of the Council's budget for the 2005/06 and outline budgets for 2006/07 and 2007/08 is a key area for 2004/05. During quarter 2 of this year further work has been completed in preparation for this task. The Director of Finance prepared a further briefing paper on the potential impact of the Spending Review 2004, following the Chancellor's budget statement in July. Further research work was also undertaken in response to funding issues surrounding deprivation, options for local government finance and under the efficient government programme. *Details of key areas from this work can be found at Appendix 2.*

3.1.3 (3) **Prudential Arrangements for Capital Finance**

The approved Treasury Management Strategy for 2004/05 contains a number of indicators that require to be regularly monitored to ensure compliance with the requirements of the Prudential Code.

As at the end of September 2004, projections for 2004/05 show that borrowing remains well below sustainable limits, with the healthy prudential margin illustrated ensuring that the marginally higher capital investment level remains affordable and sustainable. *Performance against key indicators for 2004/05, as projected at the end of Quarter 2 is shown in Appendix 3.*

3.1.4 (4) Best Value Plans

NLC continued to take an active part in CIPFA's Directors of Finance Best Value Group. A management questionnaire was issued to all councils and compiled and summarised by the Finance Department. It is hoped that this will assist councils to identify and share good practice on the financial aspects of Best Value. *For more details see Appendix 4a.*

Performance of the Trading Accounts of the 6 former DSOs continues to be monitored. In addition, a review of all of the potential trading operations of the Council is being developed to ensure that the requirements of the guidance on Trading Accounts.

Improvement recommendations from the recent Best Value Review of Insurance and Risk Management have been implemented. *For details, see Appendix 4b.*

3.1.5 (5) Insurance and Risk

The Department provides corporate advice on the safeguarding of Council assets as well as the administration and management of risk and insurance services. The following insurance indicators highlight the level of claims the department is currently managing.

- **Number of Employers Liability Claims**
During the second quarter ended 30th September 2004, 7 claim incidents occurred against the Council, an increase when compared to 3 incidents in the previous year's quarter 2. The total of 10 for the year to date is the same as the previous year. *See appendix 5A for further details.*
- **Number of Public Liability Claims raised**
Up to the end of the second quarter for 2004/05, 524 claim incidents occurred. This compares with 551 from the previous years first quarter and represents a 4.9% decrease. *See appendix 5B for further details*
- **Number of Motor Claims per number of Vehicles**
For the second quarter of this year, total motor vehicle claim incidents were 109 against an insured fleet total of 1021, meaning that 10.7% of fleet vehicles were involved in accidents. This compares with 126 in the previous year, a reduction of 13.5% on claim incidents. *See appendix 5C for further details*

3.1.6 (6) Treasury Management

The Council holds a well-balanced loan portfolio, comprising both fixed rate and variable rate debt. However, improvements have been identified in the Service Improvement Plan 2004/05, with a key target to achieve full year interest savings of £500,000 being established. As at the end of September 2004, loan interest savings of approximately £300,000 have been achieved for 2004/05, with full year savings from 2005/06 to 2012/13 of approximately £500,000 also being realised. Based on current market estimates, it is anticipated that additional savings may be achievable during 2004/05. *Further details are given in Appendix 6.*

To improve management practices a number of Treasury Management policies have been updated during the year and enhancements have been made to the accuracy of cashflow information, which has on average improved cashflow forecasting by approximately 10%. Additional improvement areas have been identified for development during 2004/05 with a view to further improving forecasting levels.

3.2 Revenue Services

The importance of having effective measures in place to maximise income collection is reflected in the Finance Department Service Improvement Plan for 2003-06. Similarly, the ability for the Council to pay invoices to suppliers within an agreed period is also critical. A number of initiatives are in place to improve collection rates and invoice payment times and the following indicators give an overview on how these initiatives are impacting on collection and payment performance.

3.2.1 **(7) Income Collected from Council Tax**

The net imposed figure for Council Tax for the year 2004/05 is £84.321m, which represents the amount after rebate income is received. The amount collected after the second quarter ended 30th September 2004 is £45.155m, which represents 53.55% of the annual total. This improved position compares to the 2003/04 quarter 2 total when £42.358m (52.31%) was collected. *Further details at Appendix 7A*

3.2.2 **(8) Income Collected from Non Domestic Rates**

The net imposed figure for Non Domestic Rates for the year 2004/05 is £98.604m. The amount collected after the second quarter of 2004/05 is £40.632m, which represents 41.21% of the annual total. This improved position compares against the equivalent period in 2003/04 when 40.83%(£39.001m) was collected. *Further details at Appendix 7B*

3.2.3 **(9) Number of Invoices Paid within agreed times**

The improvement of invoice payment times is recognised as a key action in the departmental service plan and a target figure of 85% of all invoices to be paid within agreed terms has been set for 2004/05. Current analysis shows that 74.23% of invoices were paid within terms during the second quarter of 2004/05, compared with last year's figure of 75.53%. The cumulative total for the year to date is 77.31%, an improvement on last year's 75.14%. *Further details at Appendix 7C*

3.2.4 **(10) Aged Debt Profile**

Aged debt analysis provides an overview of unpaid debtors according to how long overdue the payment is from the original invoice date. The indicator provides an overview of the total debt outstanding at the end of quarter 2 and highlights any movement from the previous reported position.

The total debt outstanding at the end of the second quarter, 30th September 2004, is £6.849m. This is £2.046m lower than the reported position at 30th June 2004. The reason for this is both the annual debtors write off exercise having been carried out across all departments and a significant amount of the debt outstanding at June, following the issue of a large number of invoices at the financial year end, now having been collected. *Further details at Appendix 7D.*

3.3 Internal Audit

3.3.1 **(11) Audit Plan**

Internal Audit work is progressing broadly in accordance with the approved annual plan, although some re-scheduling of work has occurred partly due to staff turnover and partly due to requests from Departments. Based on current progress, it is expected that the annual programme of work will again be substantively completed by the year-end.

A number of reviews of key or significant corporate systems have been completed in the second quarter including work on Council Tax, Business Continuity Planning and IT network security. Additionally, reviews have been undertaken on a range of Departmental activities including work on Housing Benefits, Grounds Maintenance and Charging for Home Care services.

The Audit Manager is pleased to be able to report that management continue to respond promptly and appropriately to the recommendations contained in Internal Audit reports and that during the period covered by this report, there were no systems of control that were assessed overall as either inadequate or ineffective.

Further details of the completed and ongoing Audit programme is contained at Appendix 8.

3.4 IT Services

The three areas below have been chosen to reflect the priority areas contained within the service improvement plan and provide a background to key areas of performance in terms of both corporate support for customers and new development areas.

3.4.1 **(12) System Management & Reliability**

This indicator measures the success in the supply and management of networked and stand-alone systems, software configurations and maintenance and customer support on applications and hardware. For quarter 2, availability of software applications, corporate servers and networks again performed well above the target of 98%, achieving 99.9%. This continues the high availability and performance established over the previous year. The IT Service Centre also managed to resolve 98.9% of fault calls within the target timescale of 2 working days, again maintaining a high level of support to customer departments.

3.4.2 **(13) Corporate Desktop & Emerging Technologies**

Office productivity tools evaluation started scheduled to report to the corporate ICT Working Group in January 05. The roll out of the new corporate desktop is continuing with over 3000 PC's expected to be completed by March 05. The home working pilot in Planning and Environment is continuing with initial installation of equipment being scheduled for October 04. Work is continuing to scope the field working pilot with Social Work. Other areas of interest that will eventually benefit from the mobile pilots are potentially Housing repairs and Community Warden Scheme.

3.4.3 **(14) Modernising Government / Electronic Service Delivery (ESD) Targets**

IT services is heavily involved in assisting departments meet their Modernising Government/ESD targets as specified by the Scottish Executive. The main focus has been the support of the NLDirect (NLD) team in establishing the Customer Contact Centre (CCC), First Stop Shops (FSS) and the Council's web site. The new version of the e:Nquiry system was delivered to NLDirect in June this year. User acceptance has been completed and training is on-going. Significant hardware and software purchases have been made via the MGF2 fund to allow deployment of this system. This is currently being installed. It is expected the system will go live during November.

Further developments of eNquiry have been scheduled via the Corporate ICT Development Plan. These are: -

- a) Back office integration with the Housing Repairs, Flare Environmental System and the Roads system.
- b) Additional front end to allow deployment of specific service requests via the Council's web site.

Both these developments are scheduled for deployment by the end of the financial year.

IT continues to work closely with NLDirect to establish the appropriate infrastructure required for Quarriers Homes activities with the Contact Centre.

3.5 People Management

As identified within the Finance Department service improvement plan, the employees of the department are its key resource. It is vital that staff have the skills and motivation necessary to enable them to effectively deliver the responsibilities placed on them. The department is committed to the continued development of all staff.

3.6.1 (15) **Staff Training**

The department wishes to build on its Investors in People accreditation in 2003 and as such has set out a comprehensive training plan for the year, tailored to individual development needs. All employees are included in this year's plan and 812 training courses have been identified and organised. This will involve a total of 1041 days in training. To date 332 courses have been delivered utilising 336 training days. *Further details at Appendix 9.*

3.7.1 (16) **Absence Management**

For the 2nd quarter of 2004/05, the total number of working days lost through absence was 337, which represents 2.04% of the total days available. Of this, 54 days (0.33%) were due to long-term illness. This compares favourably with the previous quarter's figure of 470 lost days (2.80%) and is an improvement on the previous year's quarter 2 figures of 765 lost days (4.59%). *Further details at Appendix 9.*

4. Performance Summary

- 4.1 The department has performed well up to the end of the second quarter. Both revenue and capital budgets are on target to meet expenditure limits with only small deviations reported up to the end of the quarter. The potential impact of the Spending Review 2004 has been reviewed and a briefing paper prepared. Further research work has been undertaken in response to other funding issues.
- 4.2 The Prudential Code for Capital Finance, newly introduced in 2004/05, enables the Council to increase its capital investment levels. At the end of quarter 2, projections show that borrowing is below sustainable limits with marginally higher capital investment affordable and sustainable. The department has also set a target level to reduce interest payable on borrowing by £500,000 per annum. Up to the end of September 2004, £300,000 savings had been achieved for the current year with full year savings of £500,000 thereafter.
- 4.3 Council Tax and Non Domestic Rate collection levels both show an improvement on comparable figures from last year. The level of Sundry Debt has been reduced. The Invoice Payment Rate for quarter 2 is less than last year but the cumulative performance for the year to date shows an increase. This will continue to be closely monitored in order to improve performance.

- 4.4 Council wide computer systems also remain at a high level of stability in both hardware and software applications providing nearly 100% user availability. Many new developments have also been continued in quarter 2 as the Council takes advantage of new more effective working solutions.
- 4.5 Internal Audit have completed a wide ranging series of reports up to the 30th September and many more have been started. Overall no inadequate or ineffective systems of control have been identified and management are responding promptly and appropriately to recommendations.
- 4.6 Comprehensive staff training plans have been developed for 2004/05 and progress will be reported during the year. Absence figures show a positive improvement for this quarter.

5. Recommendation

- 5.1 The Committee is requested to note the contents of this report.



Director of Finance

For further information please contact Stuart Waddington on tel. no. 01698 302735

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT
 QUARTER 2 : 2004/05

1. Financial Controls & Reporting

A. Revenue Expenditure : 2004/05 (£'000)

Department	Figures to 17th September 2004			Figures to 31st March 2005		
	Budget	Actual	Variance	Budget	Projection	Variance
Community Services	28,134	28,039	95	79,219	79,204	15
Education	95,082	94,527	555	277,040	277,040	0
Finance	7,423	7,185	238	26,445	26,362	83
Administration	2,134	1,957	177	6,884	6,681	203
Housing & Property	7,535	7,631	-96	29,909	30,282	-373
Joint boards	23,277	23,277	0	54,035	54,035	0
Personnel	633	616	17	2,028	2,028	0
Planning & Environment	11,870	11,734	136	41,794	41,794	0
Chief Executive	1,232	1,230	2	1,141	1,195	-54
PPP/Trading Surplus	-609	-566	-43	-2,341	-2,341	0
Social Work	43,506	43,590	-84	105,210	105,210	0
Financing Costs	0	0	0	-34,402	-34,329	-73
Adjustment for Central Admin				-48,755	-48,755	
Total Expenditure	220,217	219,220	997	538,207	538,406	-199
Sources of Funding	276	276	0	538,207	538,207	0
Total Surplus / (Deficit)	219,941	218,944	997	0	199	-199
Housing Revenue Account	16,415	16,412	3	0	-46	46

Deviation from Plan	0.45%	-0.04%
	Actual vs Budget	Project outturn vs budget

B. Composite Capital Expenditure : 2004/05 (£'000)

Department	Current Programme	Projected Outturn	Projected Variance	Actual Spend to 17/09/04	Committed to 17/09/04
Administration	911	911	0	567	594
Chief Executive	561	561	0	10	135
Corporate : Design & Project Management	100	100	0	0	0
Community Services	11,671	11,626	45	4,589	7,944
Education Programme	13,318	13,318	0	4,082	8,196
Finance/IT	2,090	2,090	0	52	1,551
Housing - Non HRA Grants	4,213	4,175	38	738	2,580
Housing - Property Services	4,060	3,810	250	788	3,058
Planning & Environment	24,059	24,059	0	4,376	12,260
Social Work	3,462	3,462	0	447	1,580
Programmed Capital Expenditure	64,445	64,112	333	15,649	37,898
less : Slippage Factor	-3,000	-3,000	0	0	0
Planned Expenditure Total	61,445	61,112	333	15,649	37,898

	0.54%	24.28%	58.81%
	Deviation of projected outturn vs current programme	% of total programmed expenditure spent to date.	% of expenditure committed against programmed expenditure

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

2. Budget Planning 2005/06 to 2007/08

Progress on many budget planning areas continues to be made during Quarter 1. Many of the key areas raised during this period are detailed below. Progress will continue through the year in these areas as the Council works to develop its budget plans.

Work undertaken to date includes :

- * Review of Chancellor's announcement and input to COSLA submission on Spending Review 2004 which will underpin the Council's financial plans for the years 2004/05 up to and including 2007/08
- * Commencement of preparations for budget 2005/06-2007/08 based on the Council's financial strategy, including limited Council Tax increases, maintenance of a contingency sum, commitment to improve efficiency by targeting annual savings and maintaining the value of service charges in real terms.
- * Resolution of a number of cost pressure areas and their impact on future years. These include, Pay Award settlements, Job Evaluation/Harmonisation, energy costs and insurance risks and costs.
- * Agreement of efficiency savings for 2005/06.
- * Consideration of new proposals and growth areas, including Prudential Code borrowing, Education 2010 PPP Project Management Costs, Indoor Regional Sports Facility, Strategic Waste Plans etc.

- * Consideration of the outcome of any likely impact of the Efficient Government initiative by reviewing suggested proposals against the Council's current corporate strategy.

- * Continued representations to COSLA on maximising deprivation funding available to North Lanarkshire.

- * Initial research and review papers produced in consideration of the options for Local Government Finance- Funding for the Future. This is linked to the Independent Review of Local Government Finance.

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT
 QUARTER 2 : 2004/05

3. Prudential Arrangements for Capital Finance

Capital Expenditure, Capital Financing Requirement and Prudential Margin

Capital Expenditure	Original 2004/05 Estimate (000s)	Projected Outturn 2004/05 (000s)
Total spend	92,758	102,097
Financed By:		
Borrowing	36,563	36,447
Capital receipts	30,043	36,515
Cash grants	11,742	13,011
Capital from Current Revenue	14,410	16,124
Capital Financing Requirement		
Total CFR	417,391	415,626

Prudential Margin Calculation	Original 2004/05 Estimate (000s)	Position at 30 th Sept 2004 (£000s)	Projected Outturn 2004/05 (000s)
Capital Financing Requirement	417,391	415,626	415,626
Net borrowing requirement	374,721	387,601	363,566
Prudential Margin	42,670	28,025	52,060

Authorised Limit and Operational Boundary

	2004/05 Authorised Limit Estimate (£m)	2004/05 Operational Boundary Estimate (£m)	Maximum borrowing level during Q2 2004/05 (£m)
Borrowing	600	570	463
Other long term liabilities	0	0	0
Totals	600	570	463

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

4. Support the Implementation of the Councils Best Value Plans

A BEST VALUE DEVELOPMENT GROUP QUESTIONNAIRE

From a Finance function point of view, the following areas are considered to be of particular importance and the full audit of Best Value is likely to include a review of the council's arrangements for:

- Financial Planning and Control
- Effective system of financial stewardship
- Asset Management, Planning and Performance
- Risk Management
- Procurement
- Performance Measurement
- Financial Performance Reporting
- Staff Performance and Appraisal
- Option Appraisal
- Benchmarking
- Joint Working

The Best Value Development Group, with NLC taking the lead role considers that it would be useful for councils to share good practice in the areas listed above. Therefore, a questionnaire was designed with the aim of obtaining examples of best practices of councils in respect of these key areas. The Council compiled and summarised the results of the questionnaires so that councils can make contact with those councils considered to be best practice.

B INSURANCE, RISK MANAGEMENT AND SAFETY

Best Value Service Review: Improvement Recommendations	
	Position as at 30/9/04
<u>Processing Insurance Claims</u>	
<ul style="list-style-type: none"> • Process in-house non-injury claims below £500 • Appoint Loss Adjusters for larger value property insurance claims • Implement recommendations from a Business Change Analysis and set targets for improvements in time taken to settle claims 	<p>Progress with the existing claims handler on handover plans and training.</p> <p>Implemented. Loss Adjuster now in place.</p> <p>Pilot exercises completed in Housing and commenced in Roads to assess improvements to the processing of claims. Housing Pilot has identified significant improvements.</p>
<u>Insurance Strategy and Advice</u>	
<ul style="list-style-type: none"> • Continue to ensure competitiveness of charges for legal services to the Insurance Fund • Seek Charter Mark accreditation for the Risk & Insurance Section • Improve measurement of statistics to facilitate comparison of performance 	<p>Review of charges due March 2005</p> <p>Charter Mark awarded following assessment in July 2004</p> <p>Contact through ALARMS of potential partners for benchmarking of performance</p>
<u>Review of Insurance Levels</u>	
<ul style="list-style-type: none"> • Review insurance / self-funding levels 	<p>Review carried out for 2004/05 and reported to Committee. The risk financing strategy will be reviewed as part of the tendering exercise that will be carried out in 2005.</p>
<u>Risk Management Activity</u>	
<ul style="list-style-type: none"> • Link departmental charges for insurance to claims experience • Increase focus on risk management activity 	<p>A project is being finalised to identify a model to link more accurately departments' charges to their claims experience. It is anticipated that this model will be used for the 2005/06 Budget.</p> <p>Visits are planned to departmental management teams to discuss risk management and insurance processing. Insurance Risk Management Working Group will monitor action taken in departments to reduce claims</p>

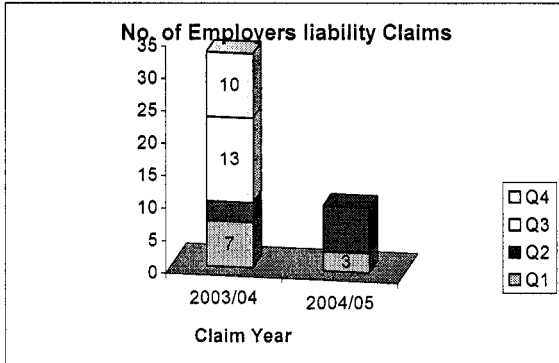
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 QUARTER 2 : 2004/05

5. INSURANCE AND RISK MANAGEMENT

Note : The claim numbers quoted for each quarter are now based on the actual incident date of the claim and not when the claim is made against the Council.

a. Number of Employers Liability Claims

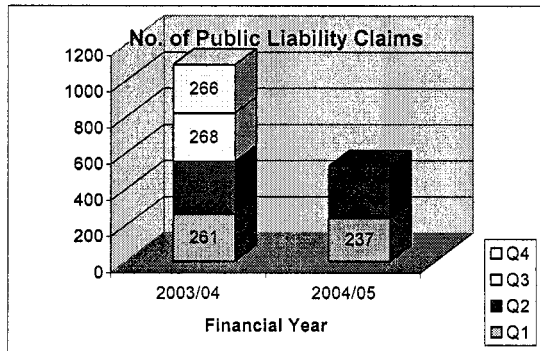
	Q1	Q2	Q3	Q4	Total
2003/04	7	3	13	10	33
2004/05	3	7			10



b. Number of Public Liability Claims

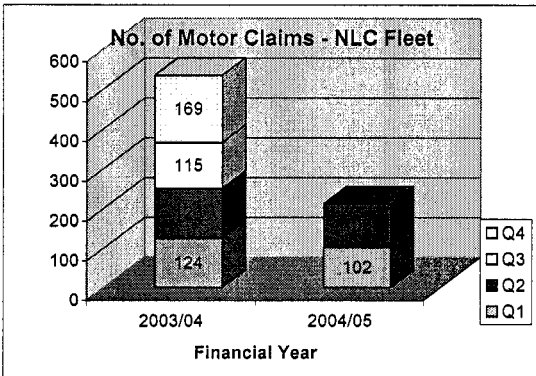
	Q1	Q2	Q3	Q4	Total
2003/04	261	290	268	266	1085
2004/05	237	287			524

NLC Population 321,350



5c. Number of Motor Claims across Council Fleet

	Q1	Q2	Q3	Q4	Total
2003/04	124	126	115	169	534
2004/05	102	109			211



DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

6. TREASURY MANAGEMENT PERFORMANCE

Treasury Management Indicators

Interest Rate Exposures

	2004/05 Upper Limits	2004/05 Actual Held, Q2
Fixed interest rates	105%	106%
Variable interest rates	-5%	-6%

Maturity Structure of Borrowing

Maturity Structure of fixed borrowing	< 12 months	12 months to 2 years	2 to 5 years	5 to 10 years	10 years + above
Upper limit maturing	25%	25%	25%	25%	90%
Lower limit maturing	0%	0%	5%	15%	25%
Amount expected to mature in Period	0.36%	0.49%	4.17%	9.75%	85.23%

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

REVENUES

A. (7) INCOME COLLECTED FROM COUNCIL TAX

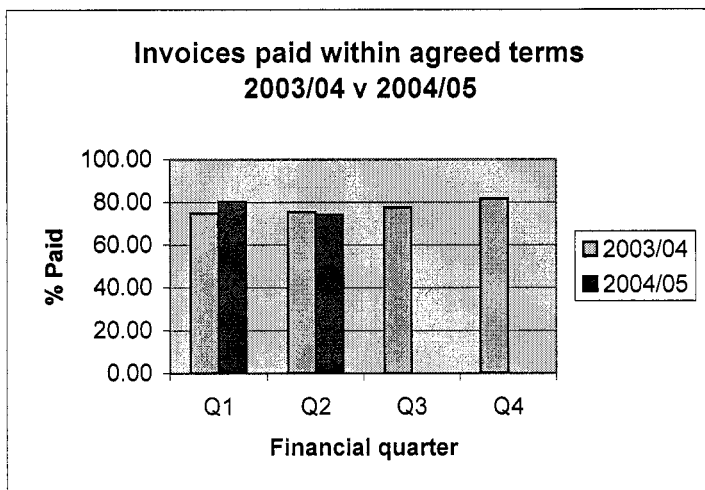
The net imposed figure for Council Tax for the year 2004/05 is £84.321m, which represents the amount due after rebate income is received. The collection target for 2004/05 is 93.5%. For the second quarter of 2004/05, ending 30th September, the amount collected is £45.155m (53.55%). This compares to the equivalent period in 2003/04 when 52.31% was collected.

B. (8) INCOME COLLECTED FROM NON DOMESTIC RATES

The net imposed figure for Non Domestic Rates for the year 2004/05 is £98.604m. The amount collected after the second quarter of 2004/05, ending 30th September, is £40.632m, which represents 41.21% of the annual total. This compares to the equivalent period in 2003/04 when 40.83% was collected.

C. (9) PERCENTAGE(%) OF INVOICES PAID WITHIN AGREED TERMS

	Q1	Q2	Q3	Q4	Average
2003/04	74.80	75.46	77.59	81.62	77.59
2004/05	80.26	74.23	0.00	0.00	77.31



D. (10) AGED DEBT PROFILE

No. of Days	Amount Outstanding 30th June 2004	Amount Outstanding 30th Sept 2004
31-60	862,591	538,043
61 - 90	1,695,520	298,182
91-120	884,004	229,798
121-365	1,355,350	2,417,351
Greater 365	4,097,513	3,366,023
Total	8,894,978	6,849,397

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

11. INTERNAL AUDIT

a. Summary of Internal Audit Reviews undertaken during Quarter 2 2004/05.

Department	Subject
Corporate	Health and Safety
Corporate	Travel and Subsistence
Corporate	Disposal of Assets
Corporate	Business Continuity Planning
Community Services	Grounds Maintenance
Finance	Council Tax
Finance	IT Network Security
Finance	Internet and Telephone Payments
Housing and Property	Follow-up: Housing grants
Housing and Property	Housing and Council Tax Benefit - Verification of Claims
Housing and Property	Housing and Council Tax Benefit - Compliance with DWP
	Performance Standards : Counter Fraud Arrangements
Planning/Environment	Roads - Management of Roads Network
Social Work	Social Work Information System
Social Work	Follow-up - Coatbridge Area - Clients Accounts
Social Work	Charging for home care

DEPARTMENT OF FINANCE - PERFORMANCE MONITORING REVIEW REPORT

QUARTER 2 : 2004/05

People Management

15. Staff Training

A Training needs met (identified from staff training plan)

	Training Plan 2004/05	April - June 2004	July - Sept 2004	Total to Date
<i>No. of Courses</i>	812	112	220	332
<i>No. of Training Days</i>	1041	100	236	336

16. Absence Management

The Finance Department's Absence Statistics for the last two quarters are as follows :-

Service	April - June 2004 (2003)		July - Sept 2004 (2003)	
	No. of days through illness	% illness	No. of days through illness	% illness
<i>Accounting Services</i>	115 (171)	3.61 (5.62)	52 (148)	1.76 (4.92)
<i>Revenue Services</i>	309 (510)	3.33 (5.26)	240 (467)	2.55 (4.92)
<i>I.T Services</i>	46 (108)	1.06 (2.67)	45 (150)	1.09 (3.61)
Total	470 (789)	2.8 (4.70)	337 (765)	2.04 (4.59)