

CORPORATE  
RESOURCES  
OVERVIEW AND  
SCRUTINY  
COMMITTEE

***Committee Report***

Public

Date of  
Meeting:

20 February 2003

Title: RE: COUNCIL TAX AND NON-DOMESTIC RATES (NNDR)  
PERFORMANCE INDICATORS

Report of: HEAD OF REVENUES AND BENEFITS

Report  
reference: RB602

Summary & Recommendation:

This report attempts in non technical terms

- to put the above indicators into context of overall Council Tax/NNDR administrative, collection and recovery practices
- to advise on overall best practice to be incorporated within Council Tax/NNDR administration to obtain a good 'Best Value' and 'Comprehensive Performance Assessment' rating, some which are at odds with facilitating better performance on the BV9 and BV10 indicators in isolation.
- Actions currently being progressed in anticipation of the Best Value review of Revenues and Benefits in 2002/03 to facilitate improved performance including the above BV indicators.

As advised in this report, the Council, due to it's small 'Historic City' status (mobility of residents) and the customer friendly procedures etc followed in meeting best practice is not able to meet 'top quartile' performance levels on 'in year' Council Tax collections.

Whilst continuous and continuing improvements in performance has been evidenced in this report it is suggested that it should not be a Council priority to attempt to reach top quartile in this performance indicator which only has a marginal influence on overall collection performance.

In the circumstances members are asked to note the actions being progressed to improve in year collections as detailed in 6.0 above. It is recommended that the Council sets the Revenues Section an initial target of moving out of bottom quartile in respect of in-year collections i.e. BV9 for Council Tax and BV10 for NNDR by 31 March 2005 and then review and set targets for further improvements over the longer term.

Contact Officer: Peter B Mason

Ext: 7270

CITY OF CARLISLE

To: The Chairman and Members RB602

Corporate Resources Overview & Scrutiny Committee

Date: 20 February 2003

RE: COUNCIL TAX AND NON-DOMESTIC RATE (NNDR) PERFORMANCE INDICATORS

1. INTRODUCTION

- 1. Members at their meeting of 28 November 2002 considered a report suggesting that the Council's Council Tax and NNDR collection performances was poor based on-
  - o Best Value Indicators BV9 % of Council Tax collected in year demanded.
  - o Best Value Indicators BV10 % of NNDR collected in year demanded.

1.2 Members requested that an action plan be produced detailing how performance against the above indicators could be improved.

- 3. This report attempts in non technical terms
  - to put the above indicators into context of overall Council Tax/NNDR administrative, collection and recovery practices
  - o to advise on overall best practice to be incorporated within Council Tax/NNDR administration to obtain a good 'Best Value' and 'Comprehensive Performance Assessment' rating, some which are at odds with facilitating better performance on the BV9 and BV10 indicators in isolation.
  - o Actions currently being progressed in anticipation of the Best Value review of Revenues and Benefits in 2002/03 to facilitate improved performance including the above BV indicators.
- 3. In putting the indicators into context this report concentrates on Council Tax administration as the issues are similar for all types of Revenue's administration including NNDR.

1. COLLECTION PERFORMANCE

- 1. Noted at Appendix 1 is an extract from the Units Service Plan detailing all the units performance indicators and its performance against the indicators for 2001/02. It includes a performance target for BV9 i.e. Council Tax collected in year demanded and more important as it affects the level of Council Tax set each year by the Council the amount collected within 3 years of demand.
- 2. The Council's performance over recent years shows steady improvement in BV9 (albeit lower quartile in national terms) but significant improvement (and very good collection performance for a City Council) in overall collection trends i.e.

Year Collected in Collected within

Year Demanded 3 years of Demand

1998/99 95.5% 98.8%

1999/2000 95.7% 98.8%

2000/01 95.9% 99.4%

2001/02 96.1% 99.5%

- 3. The Council along with most other Authorities in Cumbria set an overall Collection rate of 98%. Any collection rate of over this percentage produces a surplus which is returned to Council Tax payers via reduced Council Tax levels e.g. Council Tax for Carlisle residents was reduced by £15 per band D property (£10.00 for band A) due to the Council's excellent overall collection rate in 2001/02 (including County and Police Authority's Council Tax).
- 4. Bearing in mind that you will always get a few Council Tax payers that will go bankrupt or abscond with no trace (particularly from rented accommodation), it would be difficult to improve the Council's overall collection performance of 99.5% any further.

2. BEST PRACTICE IN COUNCIL TAX ADMINISTRATION

- 1. In undertaking the Best Value review in 2003/04 the Council will need amongst other considerations to evidence Best Practice in its administration procedures.

2. Adherence to Council's Anti Poverty Strategy

Areas of 'Best Practice' that assist robust collection performance in maximising income, but not necessarily in the year demanded (BV9) include adherence with the Council's anti-poverty strategy. Staff in dealing with Council Tax payers financially at risk due to their low incomes are required to follow the Council's Anti Poverty Strategy.

3.3 Under the policy

- payment frequency must match the payers income e.g. weekly/fortnightly payment instalments
  - direct deductions from benefit or earnings are the first recovery methods considered – but restricted to statutory limits
  - Bailiff action only considered when other recovery avenues not appropriate.
  - Undertaking a 'means enquiry' when considering how much the Council Tax payer can afford when special payment arrangements are considered.
4. Under the Anti Poverty Strategy outstanding Council Tax will eventually be recovered via such arrangements (often for small amounts). However such debt recovering arrangements are often over several years with payments going against the oldest. Currently approximate 3,000 'low income' Council Tax payers have been granted special payment arrangements under the strategy.
5. Whilst adhering to the Anti Poverty Strategy does not facilitate good performance against Best Value indicator BV9 it will stand us in good stead under the Best Value/CPA inspection process which takes account of good customer practices followed by the Council.

3. COUNTER FRAUD STRATEGY

1. Taxation has always been an area prone to the potential for fraudulent activity or tax avoidance. The main frauds perpetrated in respect of Council Tax are
- fraudulent claims for Council Tax benefit
  - avoiding registering in the Council's area for Council Tax purposes.
1. The Council's robust Counter-Fraud Strategy designed to weed out Benefit fraud has been subject to detailed scrutiny by this committee on 28 November 2002.
2. The Council also has robust measures in place to identify residents avoiding registering for Council Tax. However it is not appropriate to advise members of these measures in open committee.
3. Whilst the Council's Counter Fraud Strategy and other measures significantly reduces Council Tax avoidance, such residents when Council Tax is eventually demanded (sometimes in respect of serious Council Tax Benefit Fraud several years backdated Council Tax is payable) are invariably are very bad payers. Again this does not facilitate good performance against Best Value indicator BV9 but an effective Benefits Counter Fraud strategy scores very well under the CPA assessment.

4. PERFORMANCE INDICATOR BV9 % OF 'IN YEAR' COUNCIL TAX COLLECTED

1. Revenues Practitioners (including Carlisle) have long been in consultation with the Audit Commission on the inappropriate nature of this indicator for judging performance in Council Tax administration for the following reasons.
- i. No account is taken of the different make up of Council's being compared i.e.

Most City Councils have now become Unitaries leaving in the main the old smaller 'Historic Cities' to be compared with mainly affluent rural Councils or depressed rural areas where a large proportion of Council Tax payers are in receipt of Council Tax benefit. City Councils like Carlisle have a far more mobile population which is always a detriment to collecting Council Tax quickly. For these reasons Carlisle could never reach the 'in the year' collection rates of more affluent Authorities like Eden and South Lakeland.

- ii. Collection rates 'in year demanded' are open to manipulation to improve performance due to the very imprecise definitions of how BV9 is calculated. Collection rates can be manipulated by measures such as
- posting remittances received to the current years Council Tax rather than oldest Council Tax debt.
  - Avoiding raising accounts at year end where liability cannot be collected by 31 March.
  - Having a liberal write off policy.

1. To be fair to the Office of the Deputy Prime Minister/Audit Commission whilst they are adamant that they will not 'bracket' similar Authorities together when comparing BV9 performance (the same stance has been taken on CPA inspections) they are attempting to tighten up on definitions. From 2002/03 onwards Authorities have been advised that they should attribute Council Tax receipts, to the oldest year in which debts are outstanding. Also collection performance data is to be provided on all outstanding arrears and not just current year. If all Authorities adhere to this tightening of definitions then I am confident that Carlisle's performance in comparative terms will improve. However by using the word 'should' rather than 'must' still gives practitioners some leeway to massage performance in this respect.
6. MEASURES BEING PROGRESSED/CONSIDERED TO IMPROVE 'IN YEAR' COLLECTION PERFORMANCE
1. The 'Best Value' review of Revenues and Benefits to be undertaken in 2003/04 will challenge, consult, compare and compete based on all aspects of Council Tax administration including in year 'collections' (BV9). As can be seen from the extract from the Unit's Service plan in all other areas except for BV9 the Council is meeting or exceeding targets set in respect of Council Tax administration.
2. Similar Authorities like Ipswich that have Anti Poverty and Counter Fraud Strategies to Carlisle have better 'in-year' collection performance. This suggests that whilst Carlisle will never get near top quartile for 'in year' collections there is never the less room for improvement. The first target set to improve 'in year' collection rates is to be at our 'family' average based on the Audit Commission Family average for 'Historic Cities'. On the assumption that other Councils in our group will also improve performance over time (i.e. Oxford with 90.9% collection rates is pulling down the average to 96%) the Units Service Plan has been amended to an 'in year' collection target (BV9) of 96.6% with effect from 2003/04. This represents improving in year collections by 0.5% compared with the Council's 2001/02 performance.
3. The Unit has been following a five year plan to improve service delivery to tie in with the 2002/03 Best Value Review of Revenues i.e. being able to evidence continued improvement. This plan commenced in June 2000 when members agreed to restructure the Revenues Division, disbanding the client/contractor split and refocusing resources on individual service delivery and the customer. An extract from the report is detailed at Appendix 2.
4. Since the restructure the Revenues and Benefits Unit has evidenced continuous improvements across all services which has been reported to members on a regular basis. Increased Council Tax collection performance is noted in 2.2 above.
5. Managers and staff are regularly advised and consulted on the Unit's performance against Best Value and local indicators including how to improve 'in year' collections (BV9).
6. A relevant briefing paper on this issue was prepared in November 2002 by the Recovery team leader, see appendix 3. In this paper he provides a breakdown of Carlisle's, Eden's, Allerdale's and Copeland's billing and recovery statistics. The information suggests that Carlisle does more recovery work than neighbouring Authorities. The paper also summarises the initiatives currently being actioned with the view of improving 'in year' collections.
7. The initiatives currently being progressed to increase 'in year' collections (and reported to the Executive) are as follows.
- i. Increase payment options available to the public
- In following the hypothesis that by making it easier to pay Council Tax, payers will pay quicker
- Action Timetable Current Position
- Introduce debit/ By April 2003 Bank testing of files yet to be confirmed
- credit card currently on target to meet April
- payment introduction date
- facilities
- Introduce 24 hour April 2003 Bank testing of files yet to be confirmed
- Telephone currently on target to meet April
- payment introduction date
- facility
- Introduce Internet July 2003 Ahead of schedule may be introduced by
- payment April 2003
- facility
- Introduce additional April 2003 Will introduce 16 April 2003
- 16<sup>th</sup> monthly
- direct debit date
- ii. More effective targeting of recovery resources in recovering 'in year' balances

Action Timetable Current Position

On a pilot basis Introduced May Too early to assess impact on 'in year'

liability orders 2002 collection performance

sent to external

bailiffs after

rigorous checks

on whether

attachment to

earnings or

benefits more

appropriate

iii. Reminder notices

As detailed in the statistics noted at Appendix 3 the Council sends out almost 3 times as many reminders as its neighbouring Authorities. It is the Recovery team leaders view that reminders are sent out too early (within two weeks of missed instalment compared with following month in neighbouring Authorities) with recovery officers spending time dealing with reminder queries rather than productive recovery work. Subject to discussions with Audit, on a 3 months pilot basis 2003/04 reminders will be sent out a calendar month after the missed payment rather than after two weeks. Obviously very careful monitoring of this initiative will take place as common sense would suggest that the earlier you remind for missed instalments the better 'in year' collection rates will be.

iv. Other initiatives under consideration

- Partnership working with the Private Sector

The Council is currently assessing whether working in partnership with the Private Sector will deliver improved performance against BV indicators (including BV9). The Executive will consider a final report on the way forward on this initiative at their meeting of 31 March 2003.

o Post Office Payment facility

Being able to pay Council Tax at the post office would be very popular with the Council Tax payers and might facilitate increased in year collections. Citizens' surveys suggest that up to 20% of Council Tax payers would take up such an option. However the cost of operating such a facility would be in the region of £60,000 - £80,000 per annum in post office transaction costs. A report on the issue is due to be considered by the Executive during 2003/04 financial year.

6.8 Recovery Resources

Benchmarking information suggests that the Council is amongst the most efficient in direct staff resources targeted at Council Tax administration (including recovery). See Appendix 4 for benchmarking data. Whether the correct balance of resources is targeted at Recovery will form part of the Best Value review of the Unit's Services in 2003/04.

6. CONCLUSION AND RECOMMENDATION

1. As advised in this report, the Council, due to it's small 'Historic City' status (mobility of residents) and the customer friendly procedures etc followed in meeting best practice is not able to meet 'top quartile' performance levels on 'in year' Council Tax (or NNDR) collections.
2. Whilst continuous and continuing improvements in performance has been evidenced in this report it is suggested that it should not be a Council priority to attempt to reach top quartile in this performance indicator which only has a marginal influence on overall collection performance.

3. In the circumstances members are asked to note the actions being progressed to improve in year collections as detailed in 6.0 above. It is recommended that the Council sets the Revenues Section an initial target of moving out of bottom quartile in respect of in-year collections i.e. BV9 for Council Tax and BV10 for NNDR by 31 March 2005 and then review and set targets for further improvements over the longer term.

PETER B MASON

Head of Revenues and Benefits Services

Contact Name: Peter B Mason Ext 7270

Revenues and Benefits Services

Carlisle, 11 February, 2003, PM/EL/RB602

APPENDIX 1

COUNCIL TAX ADMINISTRATION

Objective: To diligently administer Council Tax in accordance with statutory regulations, Council policy and within a predetermined customer care policy.

Corporate Objective(s): Spend the Community's Money Wisely

Portfolio: Finance and Resources

<u>Indicator</u>	<u>Performance (previous year)</u>	<u>Customer Care Targets 2002/03</u>	<u>Customer Care Targets 2003/04</u>	<u>Revenues Division Targets 2002/03</u>	<u>Revenues Division Targets 2003/04</u>	<u>Reporting Process</u>	<u>Monitoring &amp; Evaluation comments</u>
Correct Council Tax liability raised on each domestic property taking account of discounts exemptions etc.	100%	Minimum of 97% accuracy rate for accounts issued.	As 2002/03	Annual review of empty properties and Disabled Band Relief.  Review all other discount exemptions etc. once every 2 years.	As 2002/ 2003  Not applicable	TIR meetings	
Prompt billing of individuals both annually and in response to a change in circumstances.	Anti-poverty best practice met.  Accounts despatched by 11/3/2002.  First instalment date 1/4/2002.	Offer weekly and fortnightly payment plans, as appropriate, where taxpayers are in difficulties in accordance with anti-poverty best practice.		Dispatch Council Tax accounts by 15 <sup>th</sup> March.  Request Council Tax instalments on 1 <sup>st</sup> April onwards.		TIR meetings	
Customers' queries are dealt with promptly and courteously.	70%  81%	73% of personal callers on Council Tax matters to be seen within 15 minutes (90% within 20 minutes).  Answer 80% of written/ telephone queries within 10 working days of receipt (5 days for requests for alternative payment methods).	As 2002/03  As 2002/03	As 2002/03  As 2002/03		TIR/ Quarterly monitoring reports to executive.	

Objective: (continued) To diligently administer Council Tax in accordance with statutory regulations, Council policy and within a predetermined customer care policy.

<u>Indicator</u>	<u>Performance (previous year)</u>	<u>Customer Care Targets 2002/03</u>	<u>Customer Care Targets 2003/04</u>	<u>Revenues Division Targets 2002/03</u>	<u>Revenues Division Targets 2003/04</u>	<u>Reporting Process</u>	<u>Monitoring &amp; Evaluation comments</u>
Prompt statutory	96% in year it is			Recover 96% of	As	TIR/Government	

recovery action is taken i.e. reminder, summons, Liability Order, Attachments, Bailiff and Committal action as appropriate.	demanded, 98.5% within 3 years			Council Tax liability in year it is demanded, 98.5% within 3 years.	2002/03	Return (QRC)	
All bad and doubtful debts are accounted for.	Achieved					Audit	
All Council Tax debit/income is reconciled and accurate management information produced.	Achieved monthly			Monthly reconciliation		Audit	
Council Tax Rating List is properly maintained and reconciled.	Achieved monthly			Monthly reconciliation		Audit	
Efficient administration of Council Tax staffing and non-staffing resources.	Council Tax administered at under £15 unit cost per chargeable dwelling. (Actual figure available in 2002/03 final accounts)			Administer Council Tax at unit cost of £15 per chargeable dwelling.		Best Value Audit requirement.	

APPENDIX 2

CITY OF CARLISLE

To: Chairman & Members of Financial Memo

The Finance & General Purposes Sub-Committee 2000/01 No 32

27 June 2000.

Management Structure Revenues Division

1. Introduction

1. As members will be aware from regular reports over the last 5 years the Revenues Division has been subject to constant change in meeting the Government's agenda in the administration of Council Tax, NNDR (Business Rates), Sundry Debtors and Housing Benefits.
2. In 1998 in adhering to Voluntary Competitive Tendering (VCT) regulations a majority of Council Tax and Housing Benefit administration was market tested. The in house bid was successful in saving approximately 20% of the cost of service provision to the City Council (£130,000).
3. At the same time in modernising service delivery (and in making the required efficiency savings), Revenues and Benefits software and operating systems have migrated to the windows based platform (technically very difficult conversion) and document imaging and workflow technology have been introduced into Council Tax administration.
4. Since April 1999 the Government has completely revamped its policies in relation to Revenue Services. VCT regulations which required Revenues Services to compete on quantity measures and price have been replaced by Best Value requiring Revenue Services to compete on quality, quantity and price, whilst also taking customers views on service provision into account ie focusing on users not providers.
5. By far the biggest impact on Revenues Services has been the introduction of the Government's anti fraud agenda aimed at weeding housing benefit fraud out of the welfare system. Introducing initiatives such as the Verification Framework, accuracy checks, data matching, fraud hot lines etc and the resulting administrative problems experienced Nationally and in Carlisle have been regularly reported to members.
6. Rather than monitoring adherence to Government policy by relying on regulatory timetables as in the past, powerful new Inspectorates have been set up with sweeping powers to compel Authorities to implement Government policies and good practice guidelines. The Inspectorate that regulates Revenues (the Benefit Fraud Inspectorate) inspected Carlisle's benefits administration in 1999 and reported very positively on the good practice initiatives introduced.

## 2. Delivering Best Value and Anti-fraud agenda in Revenues

2.1 The Revenues Division's management structure was set up in 1998/9 to meet the VCT challenge as set down below.

- i. A client team to monitor the contract, administer services that for legal or operational reasons were not market tested, support the corporate agenda and manage assets such as I.T. and manual databases, accommodation etc.
  - ii. A contract team that administers the services market tested i.e. Council Tax, Public Sector tenants and owner occupier housing benefits and one stop reception to a laid down service specification and set tender price.
2. This management structure is now irrelevant in delivering the Best Value and anti-fraud agenda (and indeed hampers the process) for the following reasons:-
- i. The requirement to operate and monitor VCT contracts has been superseded by Best Value. Indeed client/contractor splits are not referred to at all under Best Value.
  - ii. The service specification and service targets, costed and agreed as part of the market testing exercise have been superseded by new Best Value service targets.
  - iii. All Best Value initiatives including benchmarking, performance targets, monitoring and comparisons, are service or customer based e.g.
    - o Council Tax, NNDR collection performance, cost of collection etc.
    - o Benefits laid down anti-fraud strategy, cost per case, accuracy of assessment etc.
    - o Customer satisfaction surveys, correspondence turnaround times etc.
2. In summary the Management structure set up in 1998/99 to deliver revenues services under a VCT regime needs re-engineering to meet the very different challenges facing the Revenues Division in 2000/2001 and onwards.

3. This report proposes changes to Revenues Managers duties and responsibilities to better deliver the Best Value and anti-fraud agenda refocusing leadership within the Division on individual services (rather than generic responsibilities) and the customer.
4. Subject to members agreeing the management structure it is proposed after consultation with staff and union representatives to restructure divisional staff resources by disbanding the client and contractor split and refocusing resources on individual service delivery (particularly benefits) and the customer.

### 1. Summary of Current Management Structure See Appendix A

1. The Assistant Treasurer Revenues is currently supported by 3 Managers with responsibilities as follows:

#### 1. Principal Revenues Officer (Client Services)

Monitors contract, manages services not subject to market testing i.e. NNDR/Debtors, Cashiers, External Recovery and Appeals Administration and is twin hatted in dealing with some contract issues. Also acts as deputy to Assistant Treasurer (Revenues).

#### 2. Principal Revenues Officer (Technical)

Manages anti-fraud and Verification teams and Council Tax and Benefits controls.

#### 3. Principal Officer (Contract)

Manages Council Tax Administration, Benefits processing and 'One Stop' reception to laid down service specification.

1. As can be seen responsibility for individual services e.g. Council Tax and Housing Benefits are currently split on a generic or functional basis between the three Managers.

## 4.0 Proposed Management Structure See Appendix B

1. The Assistant Treasurer Revenues will be supported by three Service Managers with responsibilities as follows:

#### i. Revenues Services Manager P O 7-10

Responsible for managing all front line customer services staff i.e. One Stop Reception, cashiering and telephone advisors. Also Council Tax and Benefit appeals and complaints administration. . Also acts as deputy for Asst Treasurer (Revenues).



## **Briefing Note For Head Of Revenues And Benefits.**

### **'In Year' Council Tax Recovery/Collection.**

In giving consideration to Carlisle City Council's performance in collection of Council Tax comparisons have been taken with Eden District Council, Allerdale District Council and Copeland Borough Council.

A number of points were discussed with Recovery Team Leaders from these authorities and a table of comparisons (attached) has been prepared.

It would be unfair to draw much comparison with Eden District Council as they have a much smaller Council Tax property base and is broadly a more affluent area.

Carlisle Council have a larger property base than Copeland and similar to Allerdale however all three can be closely compared in areas of deprivation.

The main areas where Carlisle differs with Allerdale and Copeland are as follows:

- Due to the mobility of Carlisle's population (based on like for like) it sends out 58% more in year accounts than Allerdale (13% for Copeland). Unfortunately the Council can have no influence on the mobility of it's population and it's impact on arrears.
- Carlisle City Council send more than 3 times as many reminders as we look to recover an unpaid instalment after approximately 14 days whereas Allerdale and Copeland recovery the first week in the month following the instalment becoming due. The effect on the local authority of sending more reminders will be more staff resources being taken up dealing with queries. I would also expected to have seen Carlisle issuing significantly more liability order summonses but that is not the case.
- The other authorities all operate less committal courts per month than Carlisle. It is my opinion that using outside bailiffs will reduce the need for committal action. We have only been working with Rossendale CB, under the present circumstances, for 8 months however it appears that a number of customers who would normally have been taken to committal court are clearing debts direct to the bailiff.
- Other authorities offer more direct debit dates per month. Allerdale found an improvement of ½% on their yearly cash collection figures after they changed from one date per month to two.

- Carlisle City Council does not offer as many alternative methods of payment than other authorities. It is almost unheard of nowadays for businesses not to accept payment by switch. A large number of council house tenants pay their rent by a swipe card at the post office and our recovery staff are constantly being asked if council tax can be paid this way.
- In comparison with Allerdale and Copeland Carlisle have a larger council tax base, send out more recovery documents and operate more courts yet have fewer recovery staff.

### **Summary**

In summary, for 'in year' collections to improve the Council need to look at introducing payment by switch and post office swipe card. Making it easier for the customer to pay will reduce the number of recovery documents being issued which will in turn reduce demands made on the Customer Services Section.

It is recommended that the Council uses Rossendale CB for all bailiff work (providing, in meeting the Council's anti-poverty strategy, the current practice of extracting cases where attachment to earnings and income support is more appropriate is continued).

The Council could be more pro-active in preparing cases to send to the bailiff more quickly, sending out more pre-committal cases, prosecuting for non-return of personal information forms and reviewing recovery action on a more regular basis however this would have an implication on staffing requirements.

Alan Kerr

Recovery Team Leader

4<sup>th</sup> November 2002

	Allerdale	Eden	Copeland	Carlisle
Bills Sent	43 000	23 000	32 500	46 000
In Year Accounts 2000/01	70 297	Not Available	74 692	118 683
Reminders Sent (Main Run)	1 300	1 158	1 770	4 784
Summons Sent (Main Run)	900	560	896	1 176
Direct Debit Dates Per Month	2	1 but extending to 2 as closing cashiers counter	4	1 but 2 wef. 01.04.03
Alternative Payment Methods	Switch. To introduce post office swipe card	Switch, internet, post office swipe card	Switch, credit card, dd by phone	None
Liability Order Courts Per Financial Year	10	10	10	10
Weeks Grace For Issue Of Reminder	5	2	5	2
Committal Courts Per Month	1	1	1	2
New Committal Cases Per Month	12	5	6	30
Action Taken After Issue Of Liability Order	Same as Carlisle	Prosecution on non return of PIFs	Same as Carlisle	-
Number of Recovery Staff	5	4	6	4

# COST PER CHARGEABLE DWELLING

