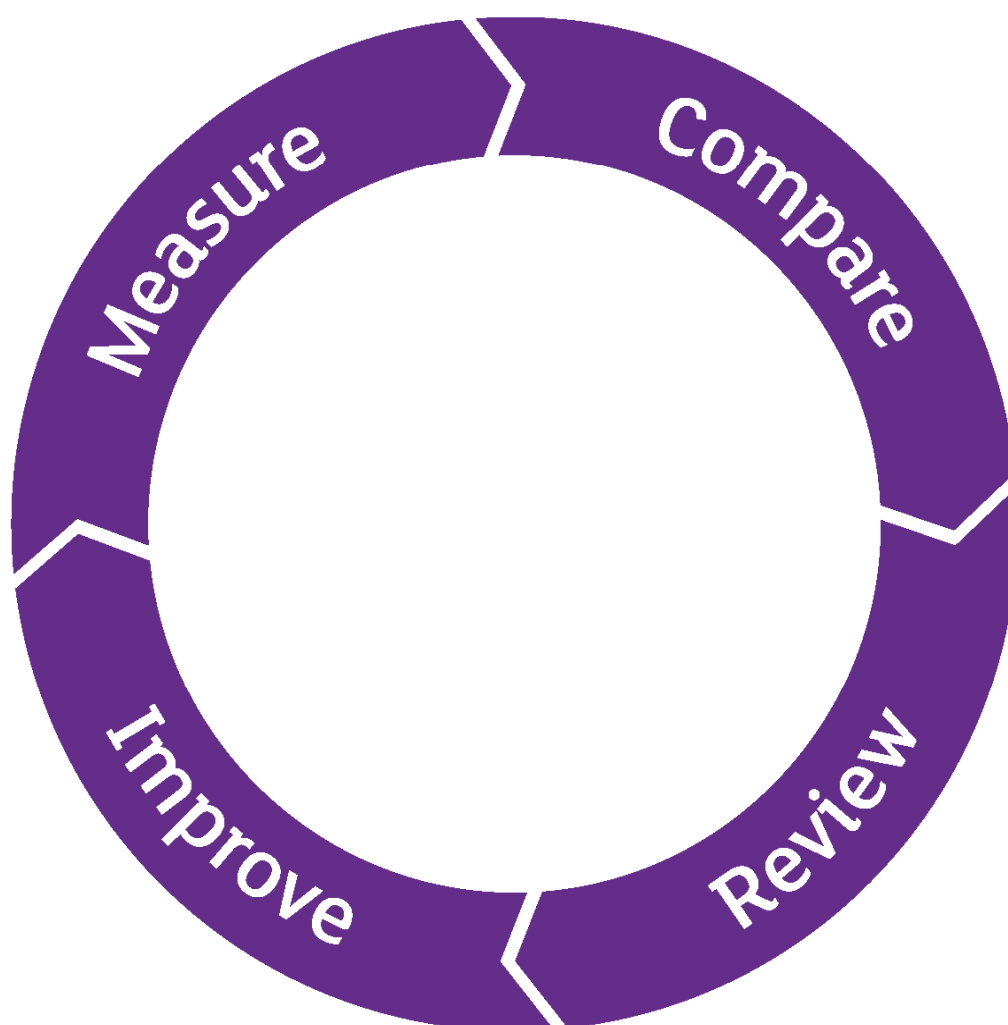


Analytics and Research

# debtors benchmarking club

2018 - Cambridgeshire Final Report



# Introduction

This report closely reflects the questionnaire and you may find it helpful to have a copy of your questionnaire to hand when looking through the report.

Debtors benchmarking club collects the transactional volumes and processing costs (wherever they occur in the organisation) for all methods of invoicing and collection of the organisation's debts (excluding council tax, NDR and benefits overpayment recovery where handled outside of the debtors function). Authorities that participate in this benchmarking exercise are able to review their performance in the context of other authorities as well as gaining additional perspective on the scale of their activities.

The report contains information that we hope you will find interesting and useful in the management of your Debtors activities. The first five sections cover the content of the main 2018 questionnaire. The final section provide time series analysis.

At the end of the Benchmarking process, your authority will also receive supplemental materials which will provide further depth to this report:

- **Interactive report:** an Excel spreadsheet containing all the bar charts found in this report. The user can change the charts to show custom comparator groups.
- **Database:** an Excel spreadsheet containing all the data submitted by club members in 2017. The user can also populate a copy of the questionnaire with the data for any member.
- **Scrapbook:** a report containing an analysis of the responses to the text based parts of the questionnaire.

We hope you find the report useful. Please let us know of any suggestions you may have that could help to improve the exercise in future years.

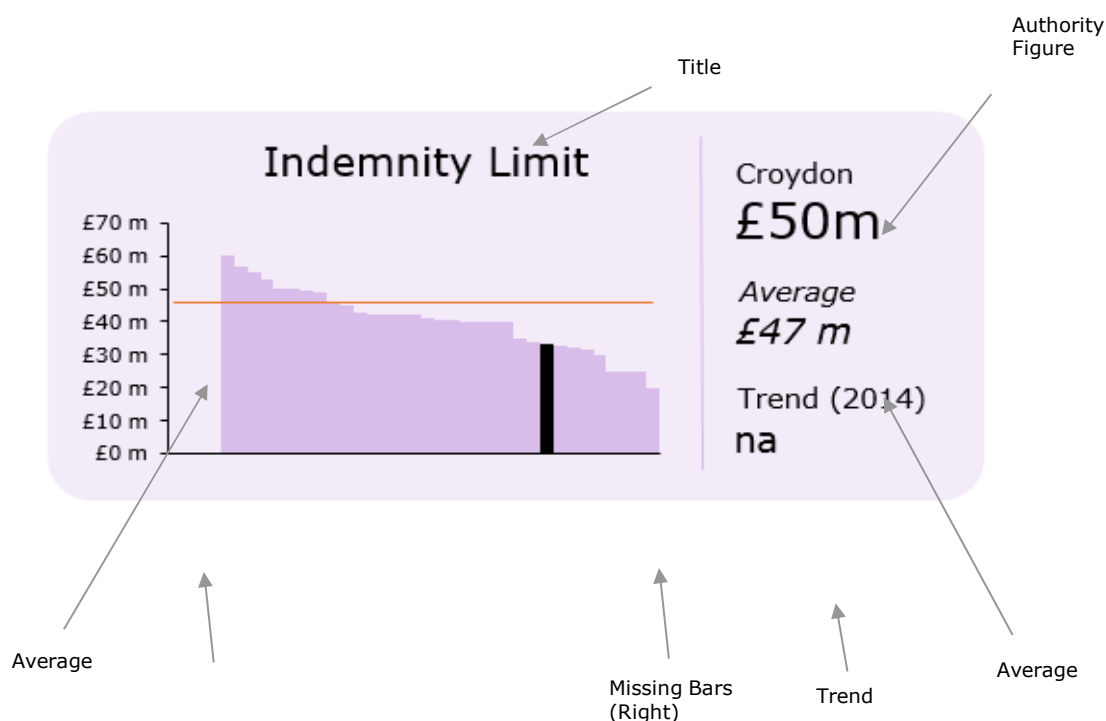
## Useful Information

**Averages:** Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded; for this reason, sets of averages sometimes do not reconcile precisely.

**Charts:** We display a large amount of data on charts as this allows us to show data for entire groups efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc.) Below we have annotated some examples of the charts we use.

### Bar Charts

This is our standard way of displaying a full set of data for a particular indicator.



**Title:** Title of this chart.

**Authority:** Figure for your authority.

**Average:** The average figure of all the authorities included in this report.

**Trend:** The figure that you provided to us for the previous year's club *[not included within this report]*.

**Purple Bars:** Each purple bar represents an authority in the comparator group.

**Black Bar:** Your authority's figure.

**Missing Bars (Left):** Missing data or data that has been excluded. These figures are not included in the average.

**Missing Bars (Right):** Represents values which are 0 and have been included in the average.

# CONTENTS

## Section 1 - Summary

5

## Section 2 - Collection Performance

7

- Sundry Debtors
- Ground Rents & Service Charges
- Other Periodics
- Residential Care
- Non-residential Care
- Social Care Direct Payments
- Benefit Overpayments
- Housing Recharges & FT Arrears
- LA Schools
- Percentage of Debts Cleared
- Debt Subject to Further Action
- Outstanding Invoices
- Credit Notes as % of Debit

## Section 3 - Cost Performance

19

- Summary
- Cost Per Invoice
- Enforcement Costs Per Invoice Analysis

## Section 4 - Invoice Statistics

25

- % of Invoices by Type of Debt
- Payment Types
- Action Thresholds

## Section 5 - Staffing Statistics

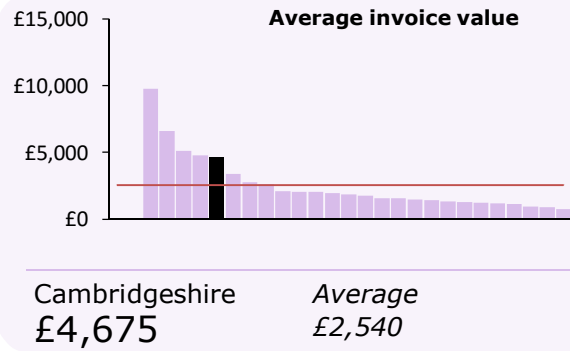
29

## Section 6 - Timeseries Analysis

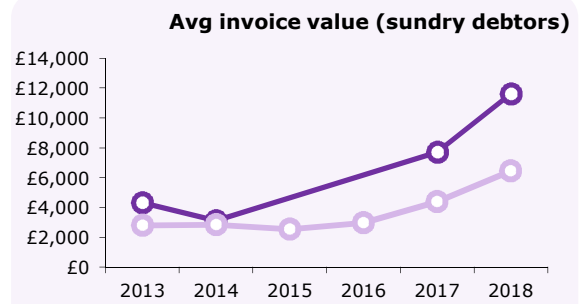
31

## SECTION 1 - SUMMARY 2018

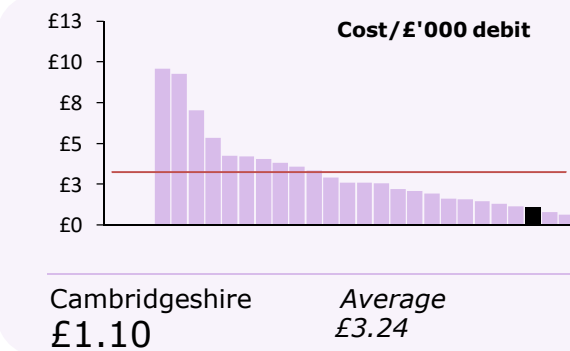
### AVERAGE INVOICE VALUE 2017/18



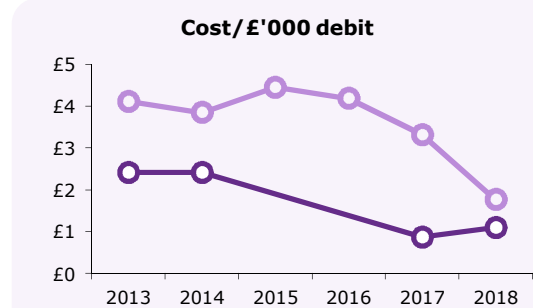
**KEY:** ○ Club average  
● Cambridgeshire



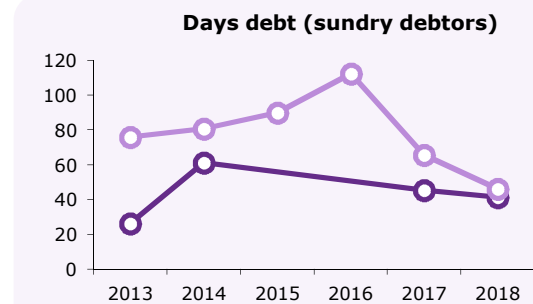
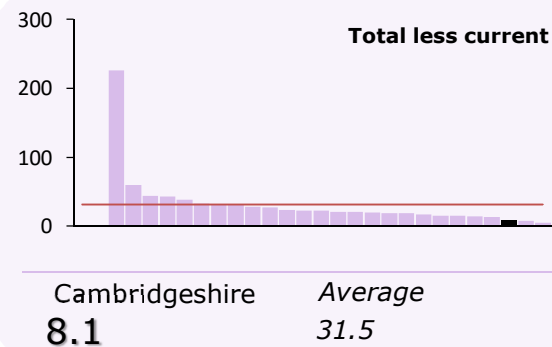
### COST/£'000 DEBIT RAISED 2017/18



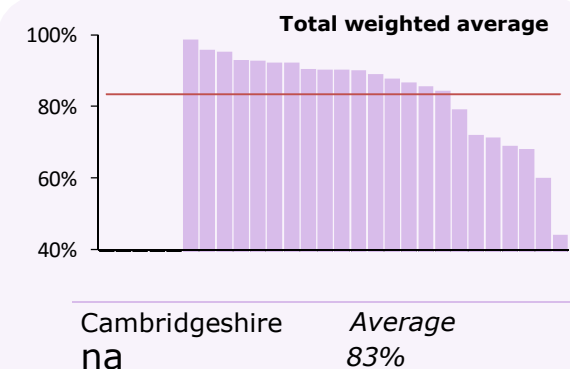
### COST/DEBIT = COST/INVOICE / AVG INVOICE VALUE



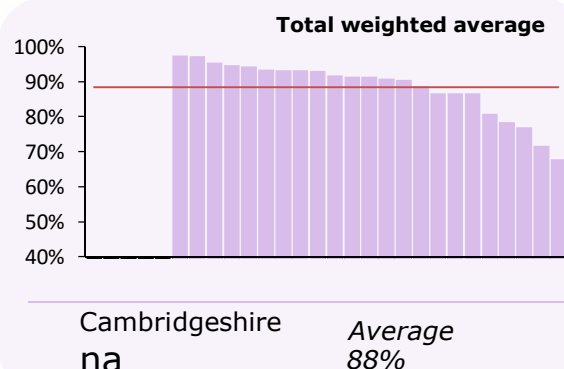
### DEBT DAYS - SUNDRY DEBTS



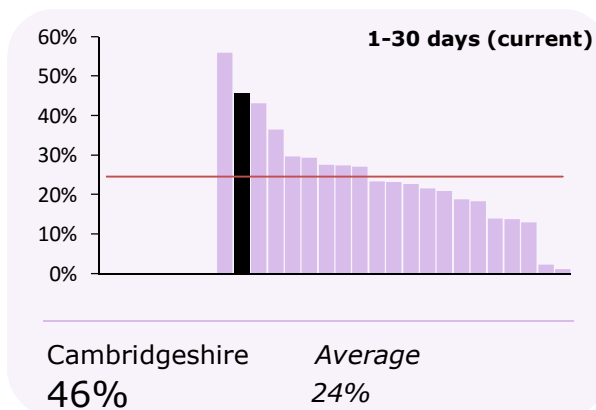
### % INVOICES COLLECTED IN 90 DAYS



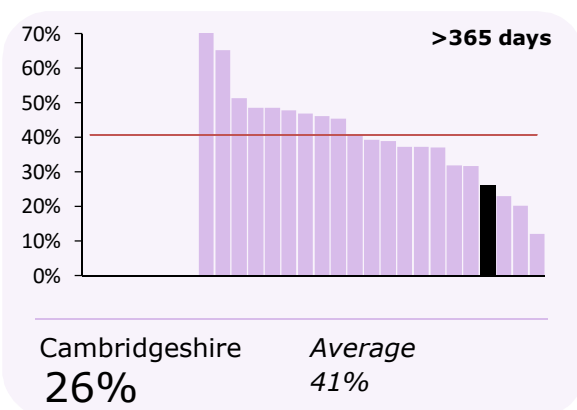
### % DEBT COLLECTED IN 90 DAYS



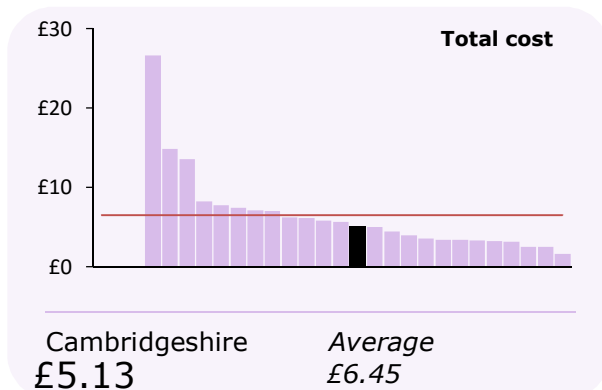
## % OUTSTANDING INVOICES CURRENT



## % OUTSTANDING INVOICES > 365 DAYS

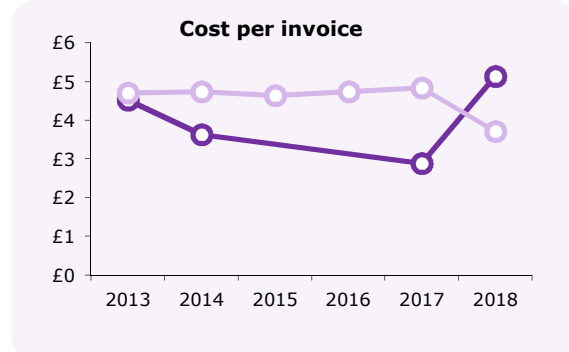


## COST / INVOICE 2017/18

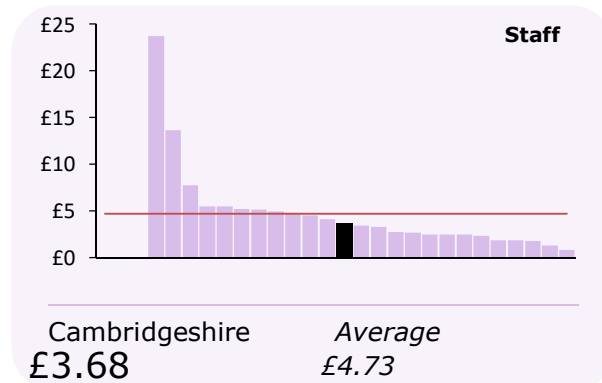


### KEY:

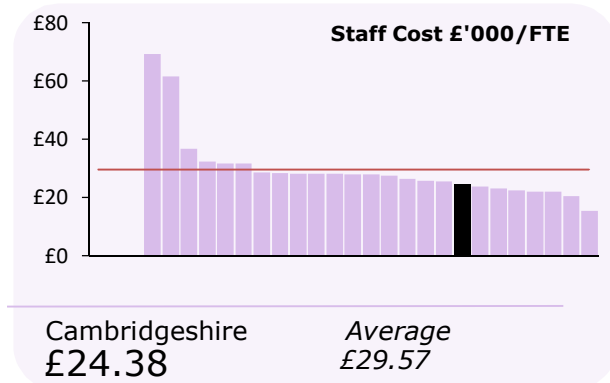
- Club average
- Cambridgeshire



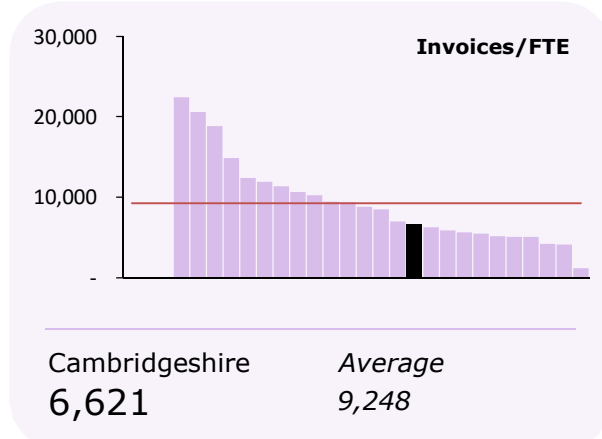
## STAFF COST / INVOICE 2017/18



## STAFF COST £'000 / FTE



## INVOICES PROCESSED / FTE



## SECTION 2 - COLLECTION PERFORMANCE

This section looks at how successful you are at collecting debt. It concentrates on debt by category - some of these categories may not be relevant to your class of authority and you may therefore be missing some pages. There is no analysis for total debt as differing mixes of debt make such comparisons meaningless.

The performance measures used are detailed below:

### Debtor Days

This measures the number of days worth of debt that is outstanding and is calculated as *Debt Outstanding x 365 / Debt Raised*. In general the lower this figure the better the performance. The total debtor days figure is then broken down by age of debt. An above average figure in the later age categories may indicate a weakness in the collection process or a reluctance to write-off debt.

### Write-offs as a Percentage of Debt Raised

This gives an indication of ultimate performance i.e. failure to collect rate. However, as authorities have different write-off procedures and frequencies it should only be taken as an "indicator".

### Average Invoice Value

This is shown for each category of debt. A below average value indicates invoices are being raised for small amounts, which may be uneconomical to collect.

### Debts Cleared Within 90 Days

For three given weeks spread through the year the number of invoices fully cleared within 90 days is given as a percentage of invoices raised in the week. The weighted average for the three weeks is also plotted. This gives a measure of current performance, which is an important indicator of whether the longer term debt position is likely to improve or not.

### Credit Notes

High levels of credit notes may indicate a problem with information from requisitioning departments or an accuracy problem with data punching. Whatever the cause, high proportions of credit notes increase workload and hence cost.

### Age Analysis of Debt

High levels of "young" debt (<90 days) indicates good collection performance. High levels of "old" debt (>365 days) may indicate a problem with legal enforcement or the write-off process.

# Collection Performance

## DEBT ACTIVITY

Debt activity								
	£'000						£	
	No of invoices	B/F 1/4/17	Annual debit	Paid	Write -off	C/F 31/3/18	Avg. invoice value Member	Avg
Sundry debtors	23,371	27,912	271,397	268,348	103	30,858	£11,613	£4,311
Ground rents/service charges	-	-	-	-	-	-	na	£1,118
Other periodics	-	-	-	-	-	-	na	£1,290
Residential care	20,958	7,418	17,228	19,952	223	4,471	£822	£1,051
Non-residential care	19,228	1,628	8,485	7,835	76	2,202	£441	£346
Social care direct payments	-	-	-	-	-	-	na	£2,967
Benefit overpayments	-	-	-	-	-	-	na	£541
Housing recharges & FT arrears	-	-	-	-	-	-	na	£541
LA schools	-	-	-	-	-	-	na	£3,342
Other	-	-	-	-	-	-	na	£14,893
<b>Authority total</b>	<b>63,557</b>	<b>36,958</b>	<b>297,110</b>	<b>296,135</b>	<b>402</b>	<b>37,531</b>		

B/F - Debt brought forward

C/F - Debt carried forward

## OUTSTANDING DEBT £'000 @ 31.3.18

Aged debt								WRITE-OFFS	
	1-30 days	31-60 days	61-90 days	91-180 days	181-365 days	>365 days	C/F TOTAL:	Write-off/ overall debit	
								%	Avg
Sundry debtors	24,853	1,943	259	1,841	869	1,093	30,858	0.04%	0.38%
Ground rents/service charges	na	na	na	na	na	-	-	na	0.14%
Other periodics	na	na	na	na	na	-	-	na	0.41%
Residential care	1,761	179	206	435	673	1,217	4,471	1.29%	0.68%
Non-residential care	868	88	102	214	331	599	2,202	0.90%	2.43%
Social care direct payments	na	na	na	na	na	-	-	na	8.55%
Benefit overpayments	na	na	na	na	na	-	-	na	8.04%
Housing recharges & FT arrears	na	na	na	na	na	-	-	na	21.13%
LA schools	na	na	na	na	na	-	-	na	1.05%
Other	na	na	na	na	na	-	-	na	1.00%
<b>Authority total</b>	<b>27,482</b>	<b>2,210</b>	<b>567</b>	<b>2,490</b>	<b>1,873</b>	<b>2,909</b>	<b>37,531</b>		



## Collection Performance (continued)

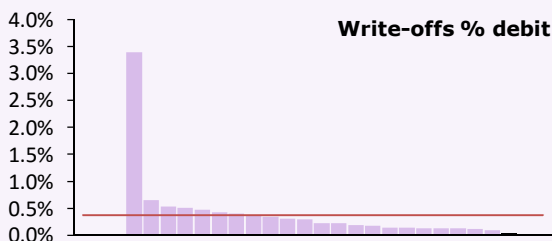
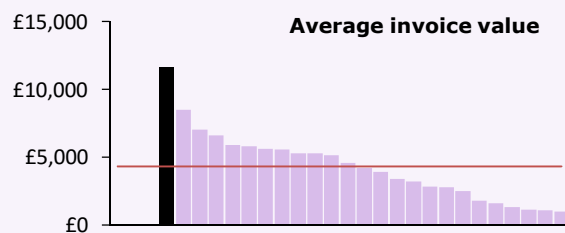
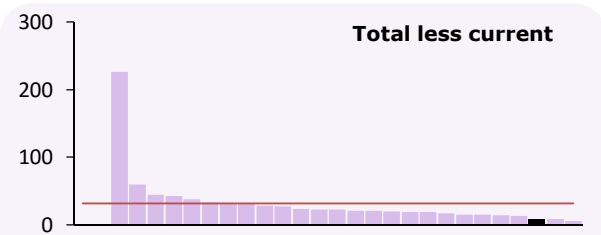
### DEBTOR DAYS

Debtor days														
	Total		1-30 days		31-60 days		61-90 days		91-180 days		181-365 days		>365 days	
	Days	Avg	Days	Avg	Days	Avg	Days	Avg	Days	Avg	Days	Avg	Days	Avg
Sundry debtors	42	59	33	28	3	7	0	4	2	2	1	3	1	8
Ground rents/charges	na	76	na	32	na	1	na	1	na	5	na	14	na	35
Other periodics	na	70	na	47	na	2	na	3	na	3	na	3	na	12
Residential care	95	134	37	26	4	10	4	5	9	13	14	17	26	55
Non-residential care	95	100	37	16	4	9	4	6	9	9	14	17	26	43
Social care direct payments	na	362	na	51	na	17	na	8	na	38	na	26	na	192
Benefit overpayments	na	1,077	na	57	na	26	na	24	na	61	na	119	na	774
Housing recharges & FT arrears	na	1,026	na	37	na	21	na	29	na	45	na	85	na	930
LA Schools	na	84	na	26	na	6	na	2	na	3	na	4	na	50
Other	na	44	na	22	na	4	na	1	na	3	na	4	na	10

Benchmarking ratios are ignored for under 50 invoices and where annual debt raised is less than £10k.

## Collection Performance - Sundry Debtors

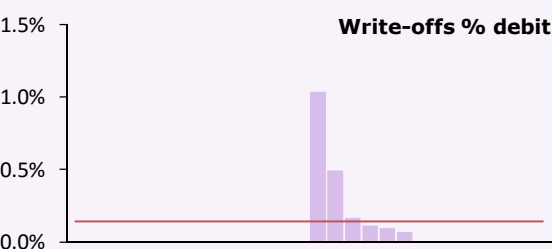
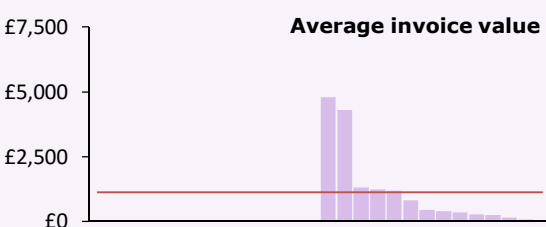
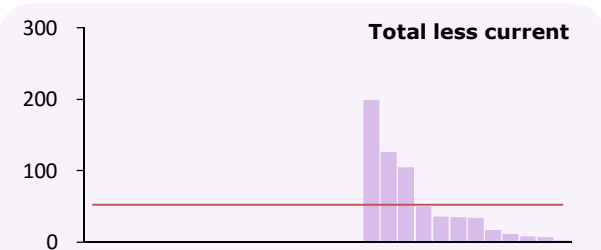
### DEBTOR DAYS



Sundry Debtors	Your Authority	Avg
Debtor Days - Total less Current	8	32
Average Invoice Value	£11,613	£4,311
Write-offs as % of debit	0.04%	0.38%

## Collection Performance - Ground Rents & Service Charges

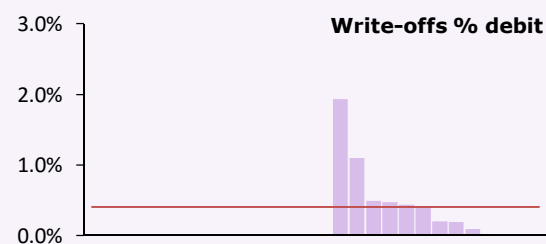
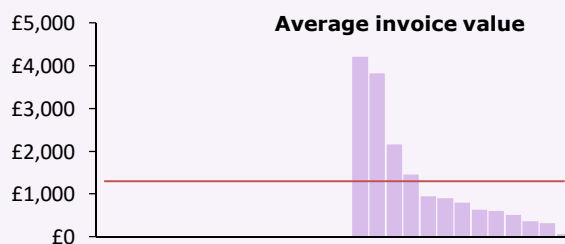
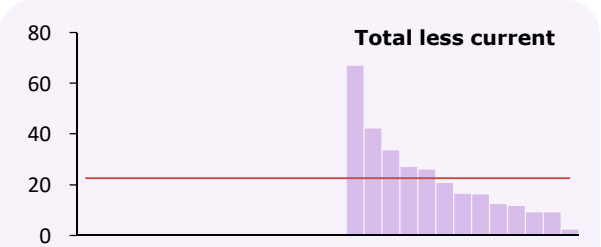
### DEBTOR DAYS



Ground Rents & Service Charges	Your Authority	Avg
Debtor Days - Total less Current	na	52
Average Invoice Value	na	£1,118
Write-offs as % of debit	na	0.14%

## Collection Performance - Other Periodics

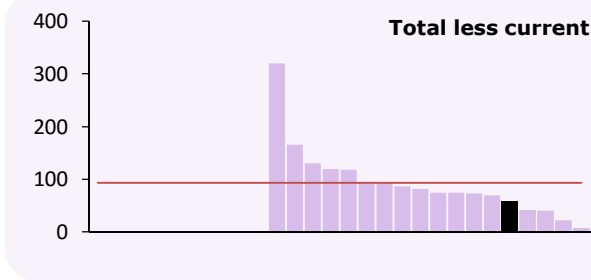
### DEBTOR DAYS



Other Periodics	Your Authority	Avg
Debtor Days - Total less Current	na	23
Average Invoice Value	na	£1,290
Write-offs as % of debit	na	0.41%

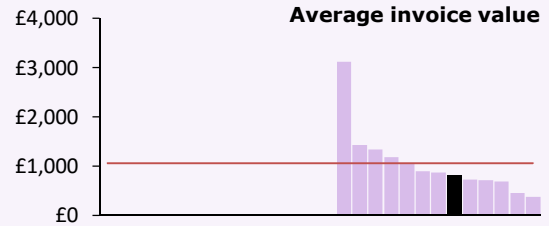
## Collection Performance - Residential Care

### DEBTOR DAYS

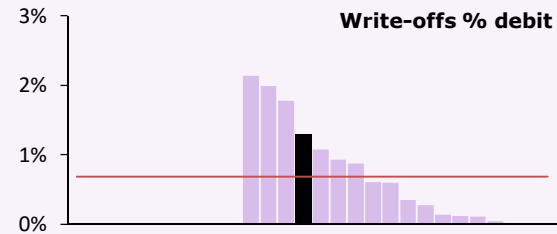


Residential Care	Your Authority	Avg
Debtor Days - Total less Current	57	93
Average Invoice Value	£822	£1,051
Write-offs as % of debit	1.29%	0.68%

### Average invoice value

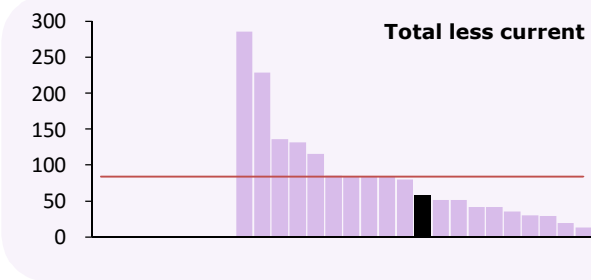


### Write-offs % debit



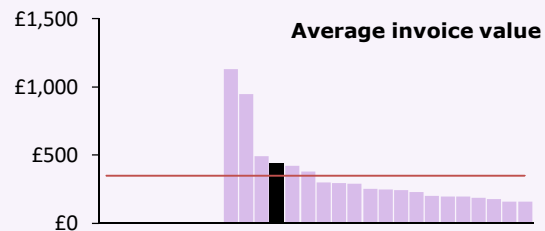
## Collection Performance - Non-residential Care

### DEBTOR DAYS

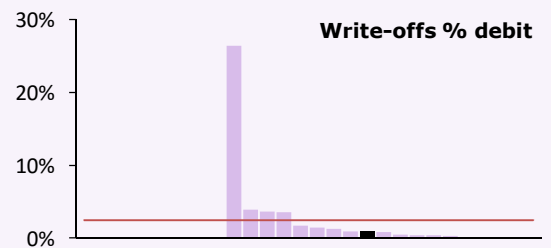


Non-residential Care	Your Authority	Avg
Debtor Days - Total less Current	57	84
Average Invoice Value	£441	£346
Write-offs as % of debit	0.90%	2.43%

### Average invoice value

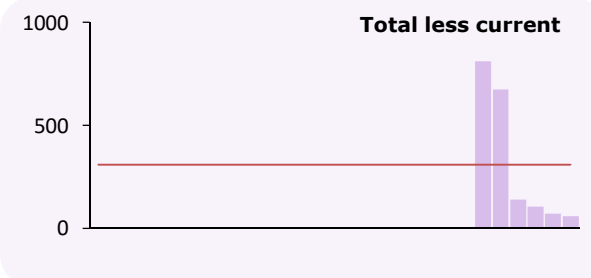


### Write-offs % debit



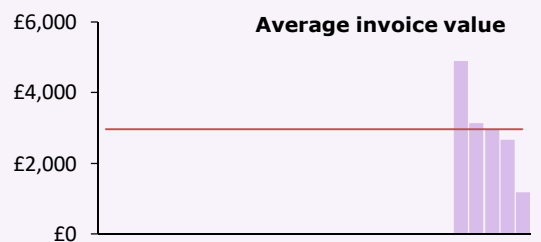
## Collection Performance - Social Care Direct Payments

### DEBTOR DAYS

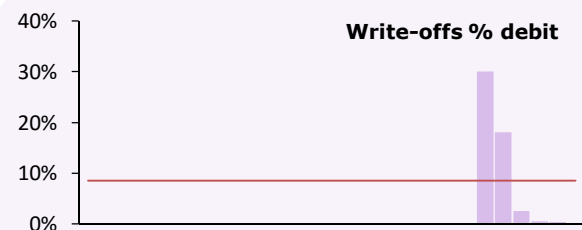


Social Care Direct Payments	Your Authority	Avg
Debtor Days - Total less Current	na	311
Average Invoice Value	na	£2,967
Write-offs as % of debit	na	8.55%

### Average invoice value

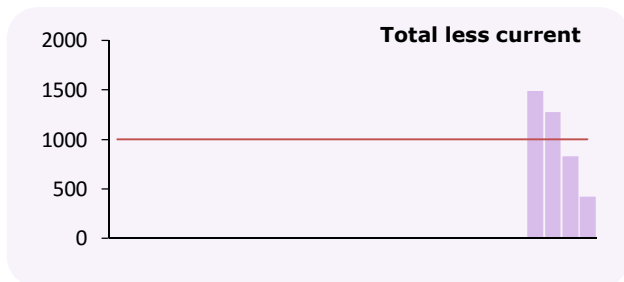


### Write-offs % debit

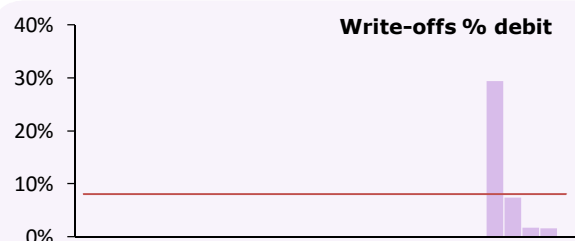
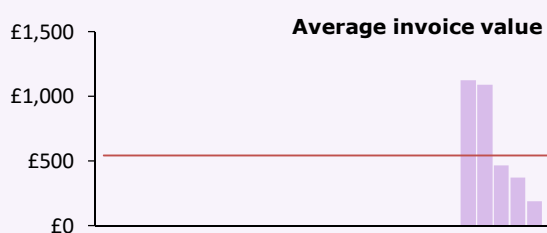


## Collection Performance - Benefit Overpayments

### DEBTOR DAYS

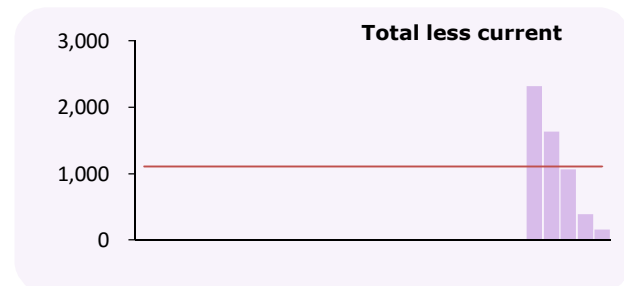


Benefit Overpayments	Your Authority	Avg
Debtor Days - Total less Current	na	1,004
Average Invoice Value	na	£541
Write-offs as % of debit	na	8.04%

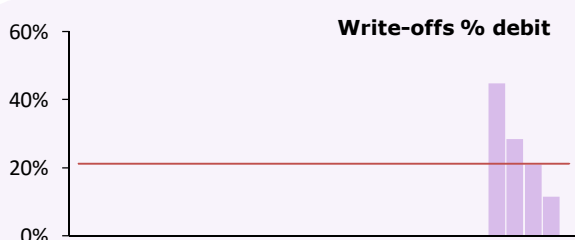
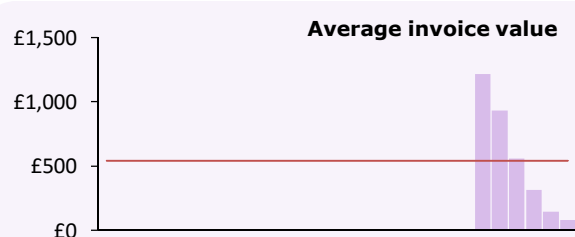


## Collection Performance - Housing Recharges & FT Arrears

### DEBTOR DAYS

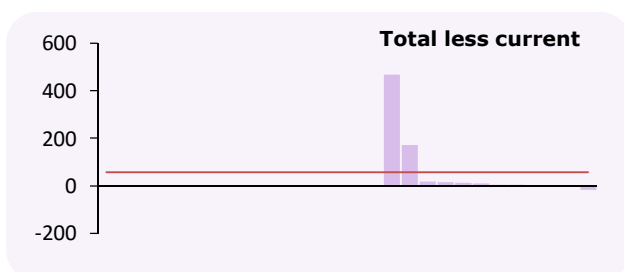


Housing Recharges & FT Arrears	Your Authority	Avg
Debtor Days - Total less Current	na	1,110
Average Invoice Value	na	£541
Write-offs as % of debit	na	21.13%

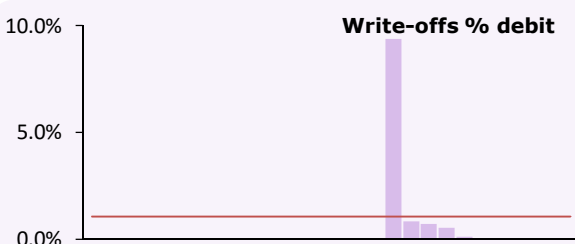
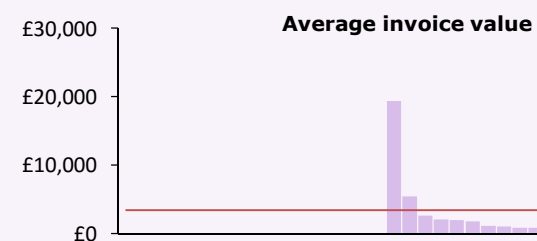


## Collection Performance - LA Schools

### DEBTOR DAYS



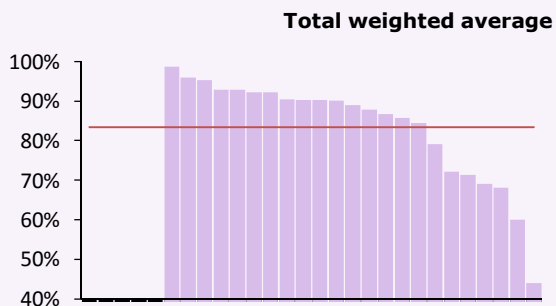
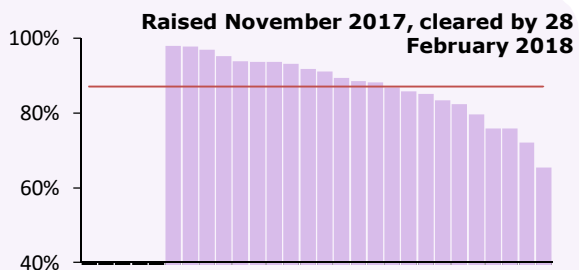
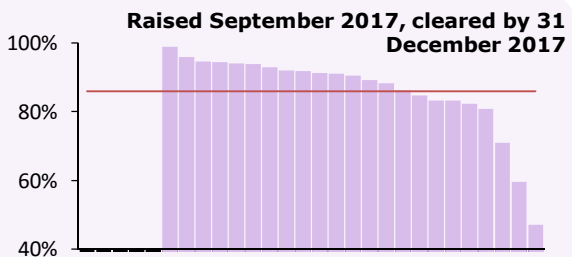
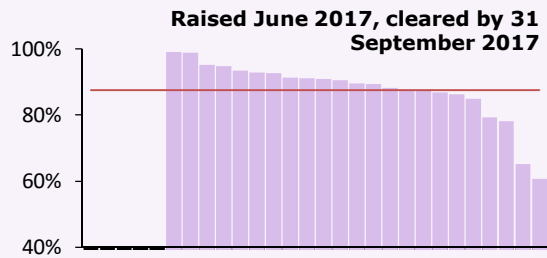
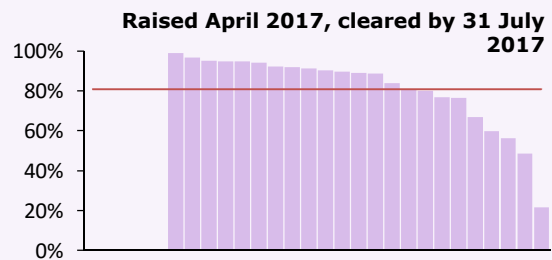
LA Schools	Your Authority	Avg
Debtor Days - Total less Current	na	58
Average Invoice Value	na	£3,342
Write-offs as % of debit	na	1.05%



## Collection Performance - Percentage of Debts Cleared

### % OF INVOICES CLEARED WITHIN 3 MONTHS

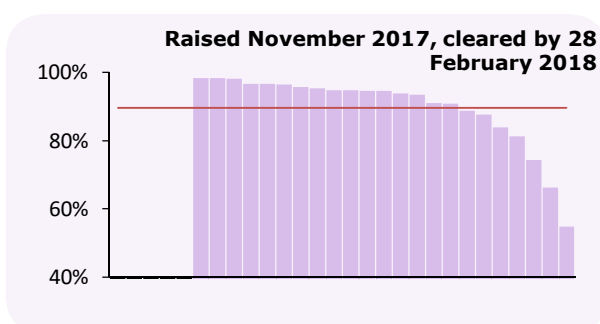
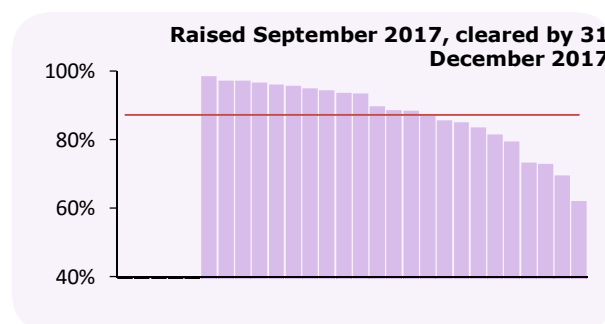
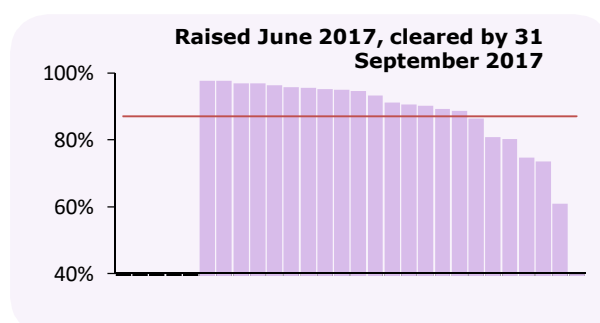
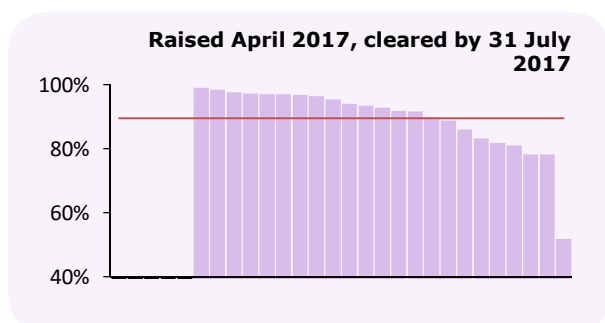
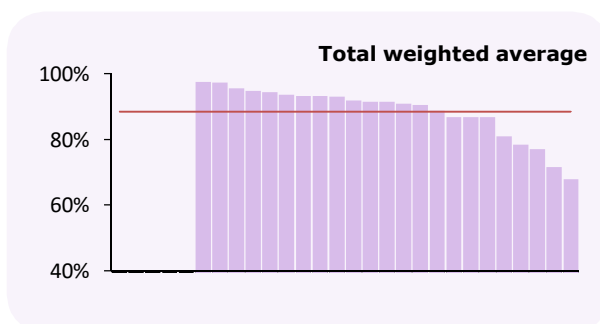
Debts raised/cleared - Invoices					
Raised	Cleared by	No. raised	No. cleared	% cleared	Avg
April 2017	31 July 2017	..	..	na	81%
June 2017	31 September 2017	..	..	na	88%
September 2017	31 December 2017	..	..	na	86%
November 2017	28 February 2018	..	..	na	87%
<b>Weighted average</b>				<b>na</b>	<b>83%</b>



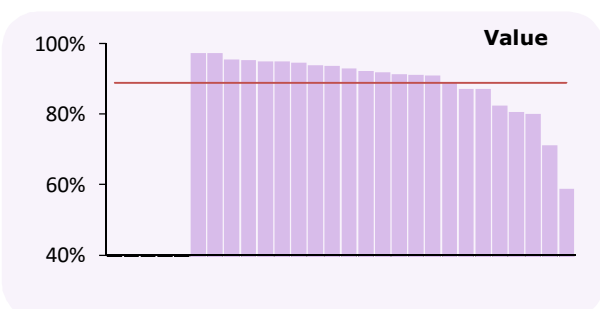
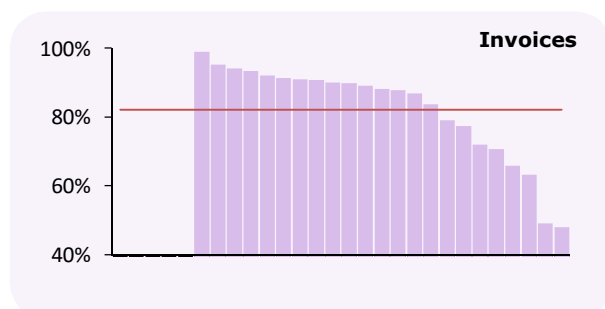
## Collection Performance - Percentage of Debts Cleared

### % OF DEBT RAISED CLEARED WITHIN 3 MONTHS

Debts raised/cleared - Value					
Raised	Cleared by	£'k raised	£'k cleared	% cleared	Avg
April 2017	31 July 2017	..	..	na	89%
June 2017	31 September 2017	..	..	na	87%
September 2017	31 December 2017	..	..	na	87%
November 2017	28 February 2018	..	..	na	90%
<b>Weighted average</b>				<b>na</b>	<b>88%</b>



### % OF DEBT RAISED CLEARED WITHIN 3 MONTHS (Raised April - September 2017)

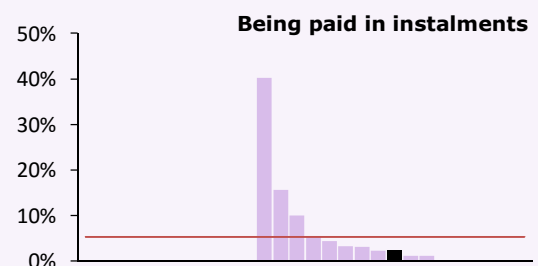
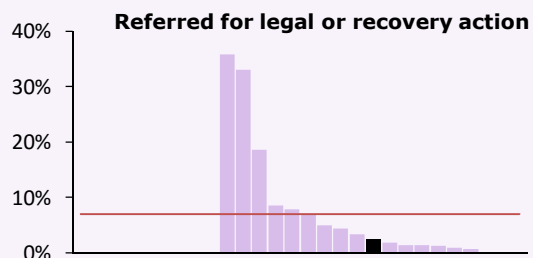
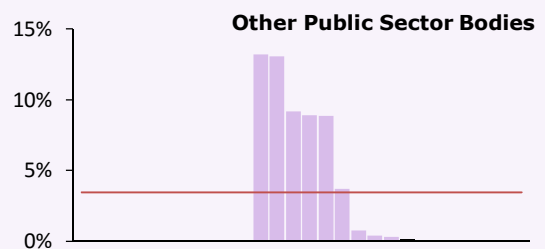
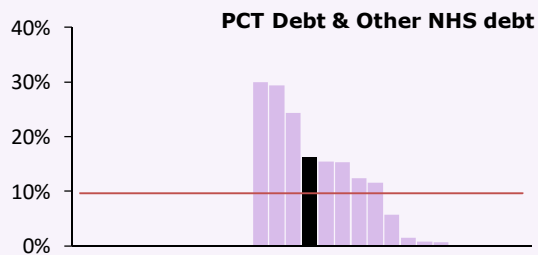
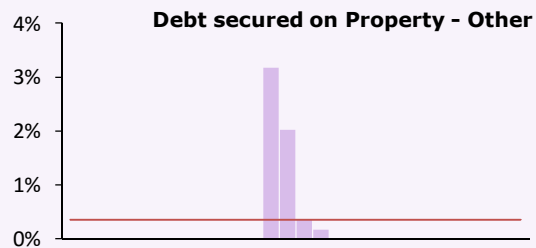
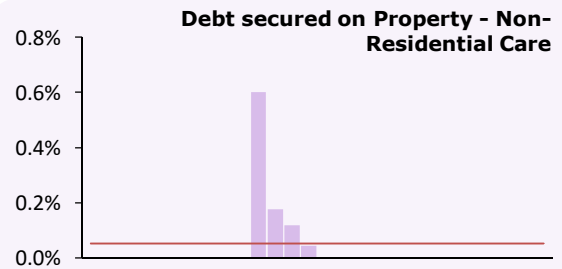
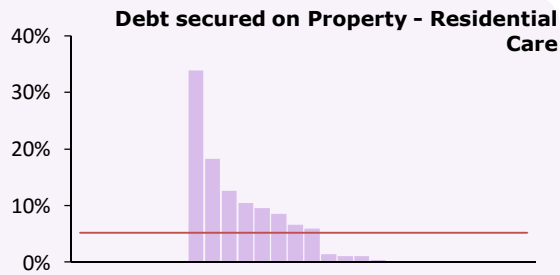


April - September 2017 - Invoices			
No. raised	No. cleared	% cleared	Avg
..	..	na	82%

April - September 2017 - Value			
£'k raised	£'k cleared	% cleared	Avg
..	..	na	89%

## Collection Performance - Percentage of Debts Cleared

### TYPES OF DEBT OUTSTANDING AS A % TOTAL OUTSTANDING DEBT

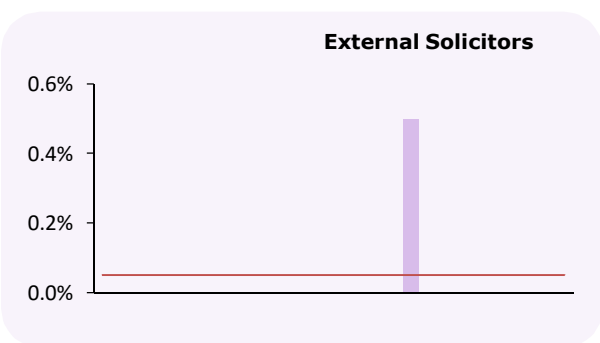
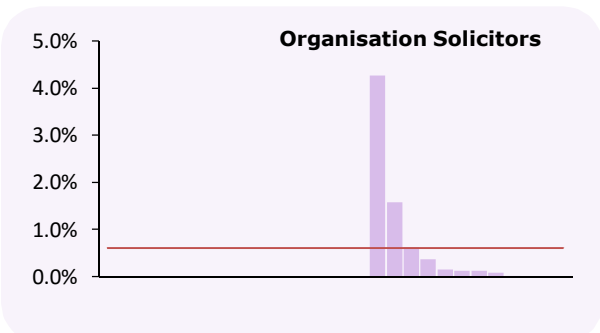
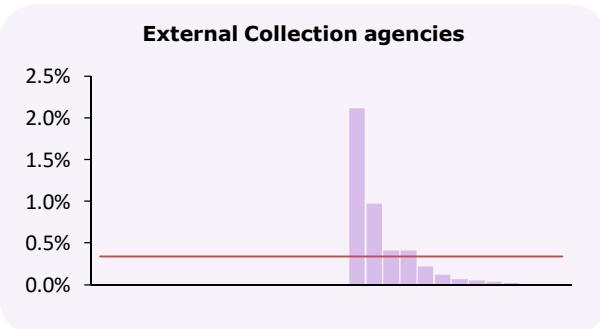
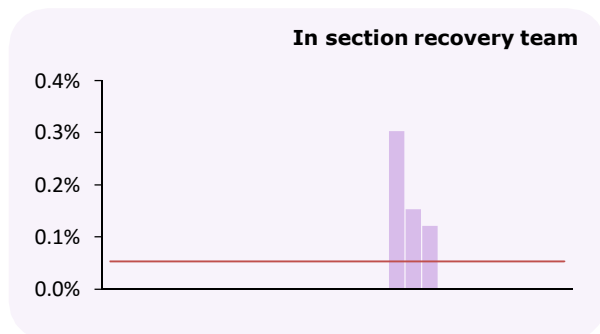


#### Debt outstanding

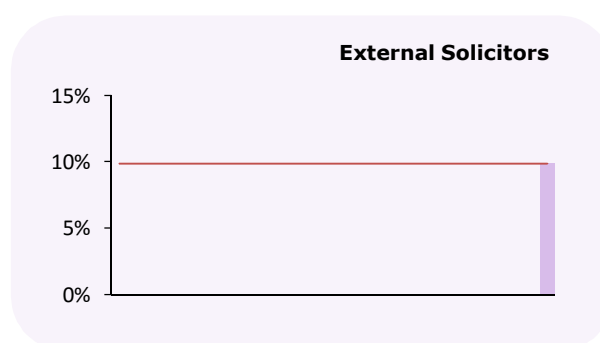
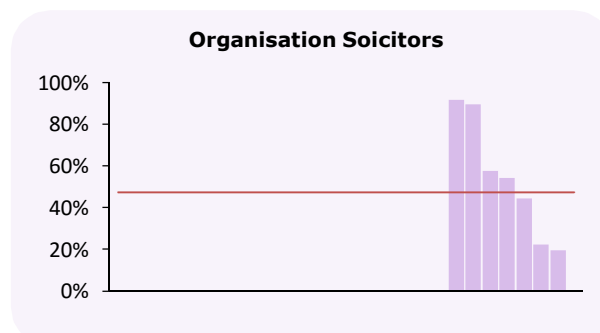
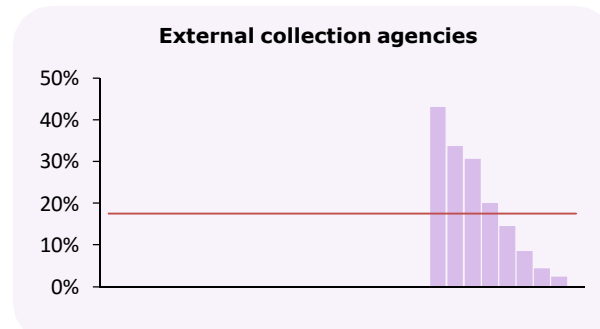
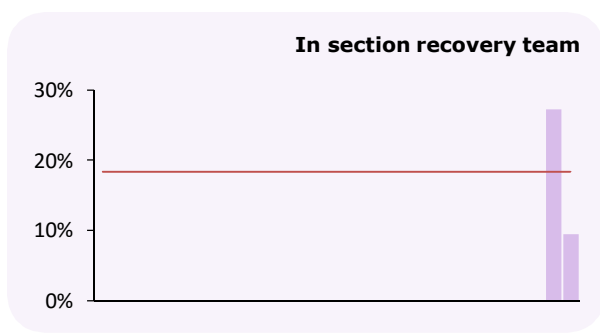
	£'000	% total	Avg
<b>Debt secured on property</b>			
Residential care	62	0.2%	5.2%
Non-residential care	-	0.0%	0.1%
Other	na	na	0.4%
<b>Public sector/utilities debt</b>			
PCT debt & Other NHS debt	6,106	16.3%	9.6%
Other public sector bodies	54	0.1%	3.4%
<b>Recovery status</b>			
Referred for legal or recovery action	901	2.4%	7.0%
Being paid by instalments	864	2.3%	5.2%

## Collection Performance - Debt Subject to Further Action

### REFERRALS AS A PERCENTAGE OF DEBIT



### CLAIMS/PETITIONS TO COURT - RECOVERY AS % REFERRED



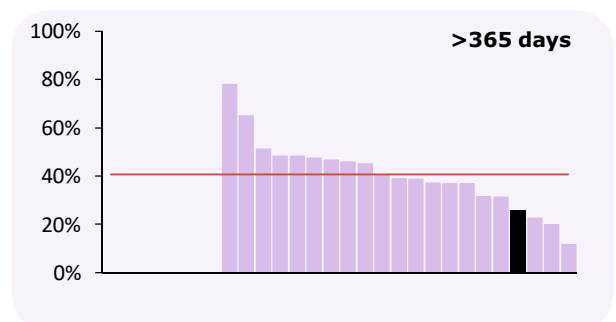
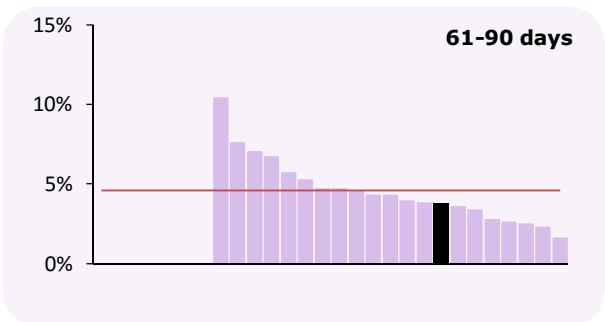
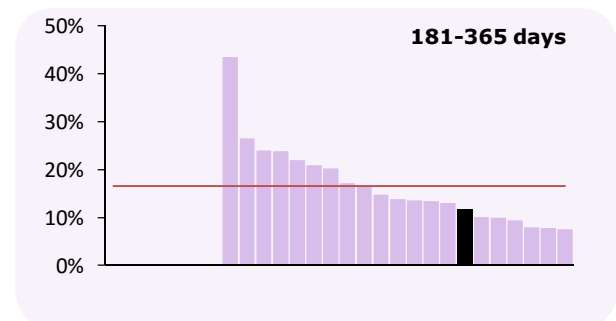
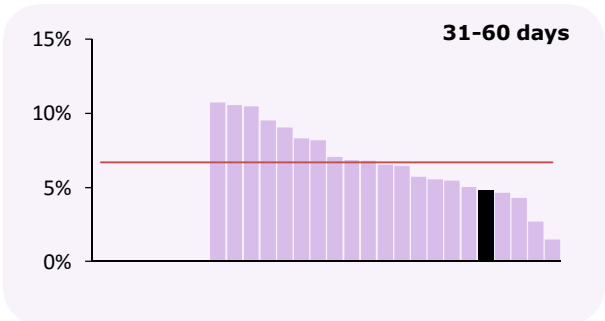
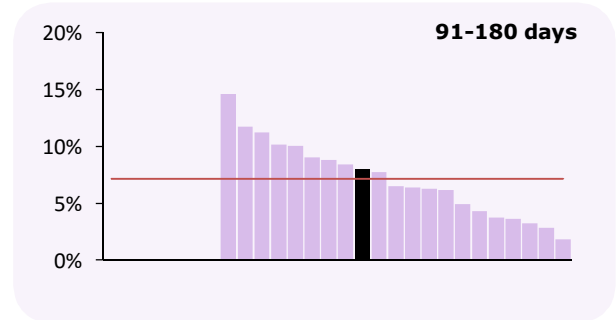
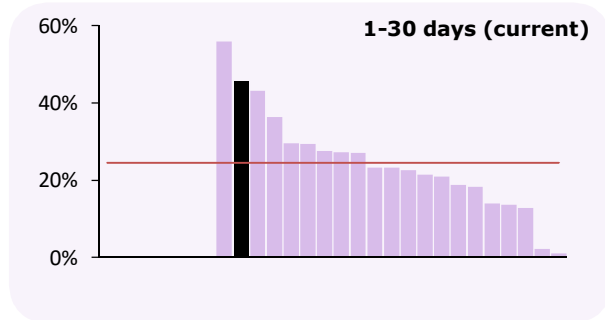
Referrals	No.	£'000	% debit	Avg
In section recovery team	na	na	na	0.1%
External collection agencies	na	na	na	0.3%
Organisation solicitors	na	na	na	0.6%
External solicitors	na	na	na	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>na</b>	<b>0.9%</b>

Court recovery	No.	£'000	% recovered	Avg
In section recovery team	na	na	na	18%
External collection agencies	na	na	na	17%
Organisation solicitors	na	na	na	47%
External solicitors	na	na	na	10%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>na</b>	<b>35%</b>



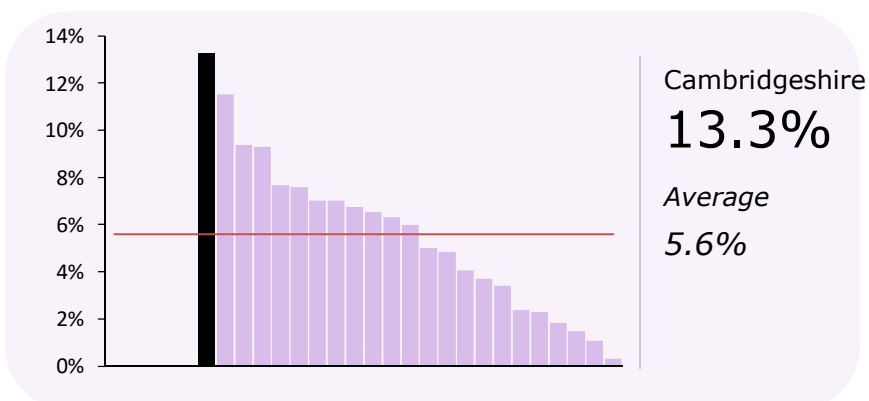
## Collection Performance - Outstanding Invoices

### PERCENTAGE OF OUTSTANDING INVOICES BY AGE



Outstanding invoices by age							
	Total	1-30 days (current)	31-60 days	61-90 days	91-180 days	181-365 days	>365 days
Invoices	15,674	7,148	751	600	1,260	1,836	4,079
% of total		46%	5%	4%	8%	12%	26%
Avg		24%	7%	5%	7%	17%	41%

## Collection Performance - Credit Notes as % of Debit

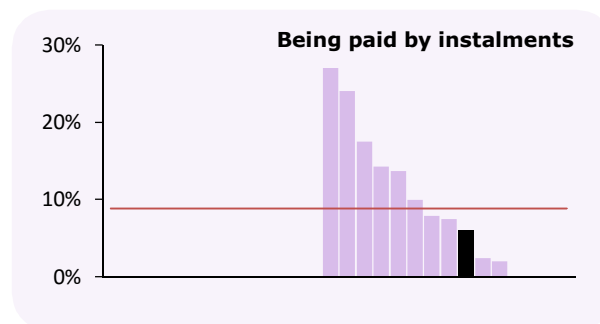
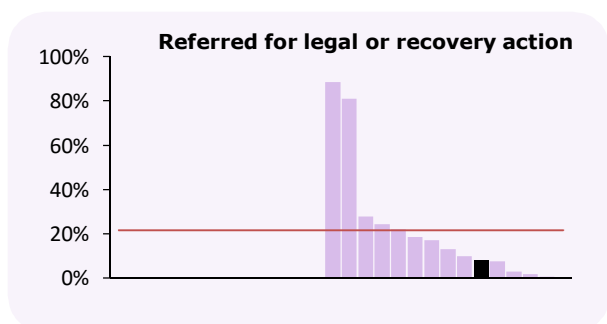
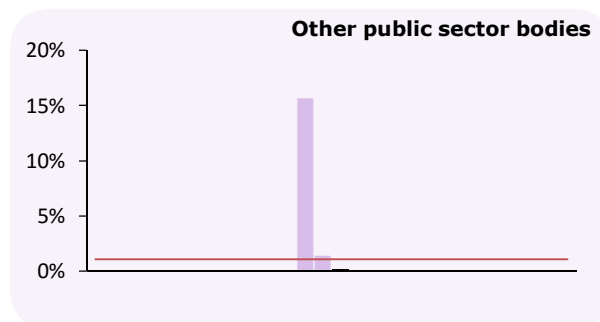
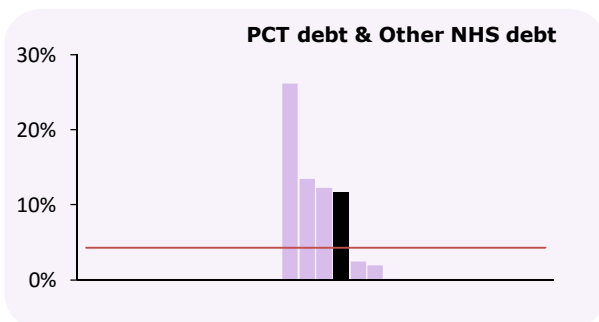
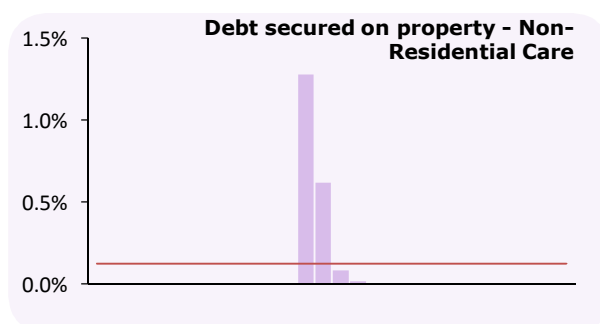


Credit notes (Sundry debtors)			
Number	£'000	% debit*	Avg
1,675	45,546	13.3%	5.6%

\* Net debit + value credited

## Collection Performance - Very Old Debts (>365 days)

### TYPES OF OLD DEBT AS % OF DEBT > 365 DAYS OLD



#### Value of debts > 365 days

	£'000	%	Avg
<b>Debt secured on property</b>			
Residential care	40	1.4%	9.8%
Non-residential care	0	0.0%	0.1%
Other	na	na	1.5%
<b>Public sector/utilities debt</b>			
PCT debt & Other NHS debt	339	11.7%	4.3%
Other public sector bodies	5	0.2%	1.1%
<b>Recovery Status</b>			
Referred for legal or recovery action	223	7.7%	21.5%
Being paid by instalments	172	5.9%	8.8%
<b>Total</b>	<b>2,909</b>		

## SECTION 3 - COST PERFORMANCE

This section looks at what it costs to collect the debt.

The performance measures used are cost/invoice and cost/£'000 debt raised. The timeseries graphs show the change in performance over time. On these graphs, the crosses show the specific authority values and the dotted line plots the path of the average.

### Cost/Invoice

This compares your cost/invoice with the average for the group - these are unweighted averages, ignoring missing data. (The use of unweighted averages and the incidence of missing data means that connected sets of average figures do not always exactly reconcile). Your original data from which these unit costs are derived is also shown. The report goes on to show the values for each member of the group.

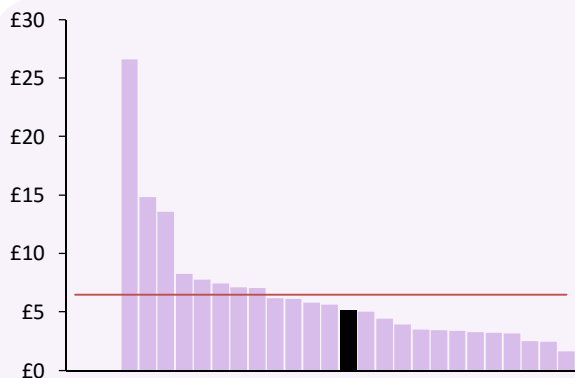
It is important to recognise that cost comparisons must be interpreted in light of collection performance - an increase in cost/invoice could be a good investment if it resulted in an increase in collection rates.

### Cost/£'000 of Debt Raised

This gives a measure of the proportion of income taken up by the collection process. It is shown together with average invoice value. Where average invoice value is low and cost/£'000 of debt raised is high, it is an indication that a lot of low value invoices are being processed for which there may be better methods of collection.

## Cost Performance - Summary

### COST PER INVOICE 2017/18

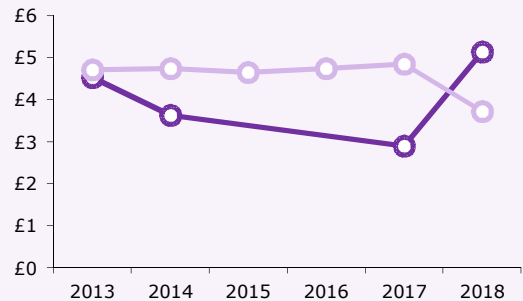


Cambridgeshire *Average*  
**£5.13** *£6.45*

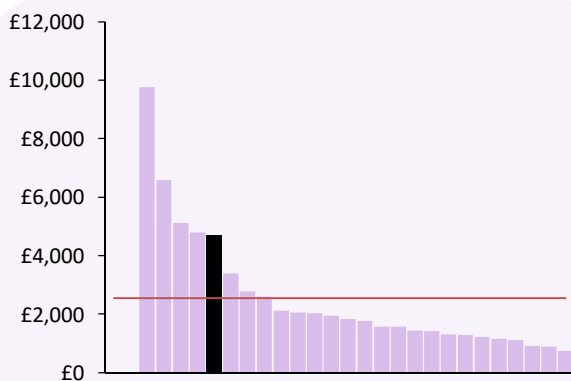
#### KEY:

- Club average
- Cambridgeshire

#### Cost per invoice

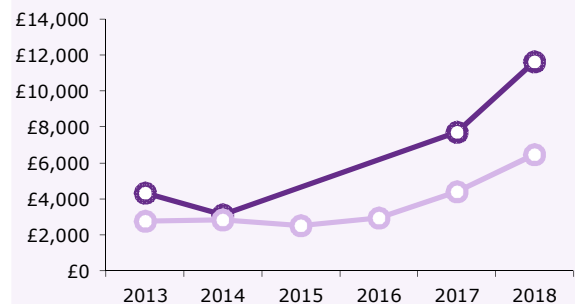


### AVERAGE INVOICE VALUE 2017/18

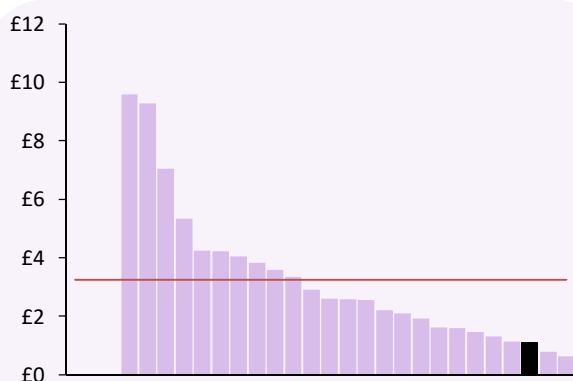


Cambridgeshire *Average*  
**£4,675** *£2,540*

#### Avg invoice value (sundry debtors)

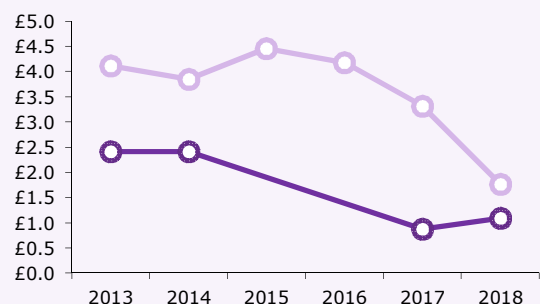


### COST/£'000 DEBIT RAISED 2017/18\*



Cambridgeshire *Average*  
**£1.10** *£3.24*

#### Cost/£'000 debit



\*Cost/debit = Cost/Invoice / Average Invoice Value

## Cost Performance - Cost Per Invoice

### AVERAGE INVOICE VALUE

**£4,675**

Avg: £2,540

### NET DEBIT RAISED (£'000)

**£297,110**

Avg: £152,292

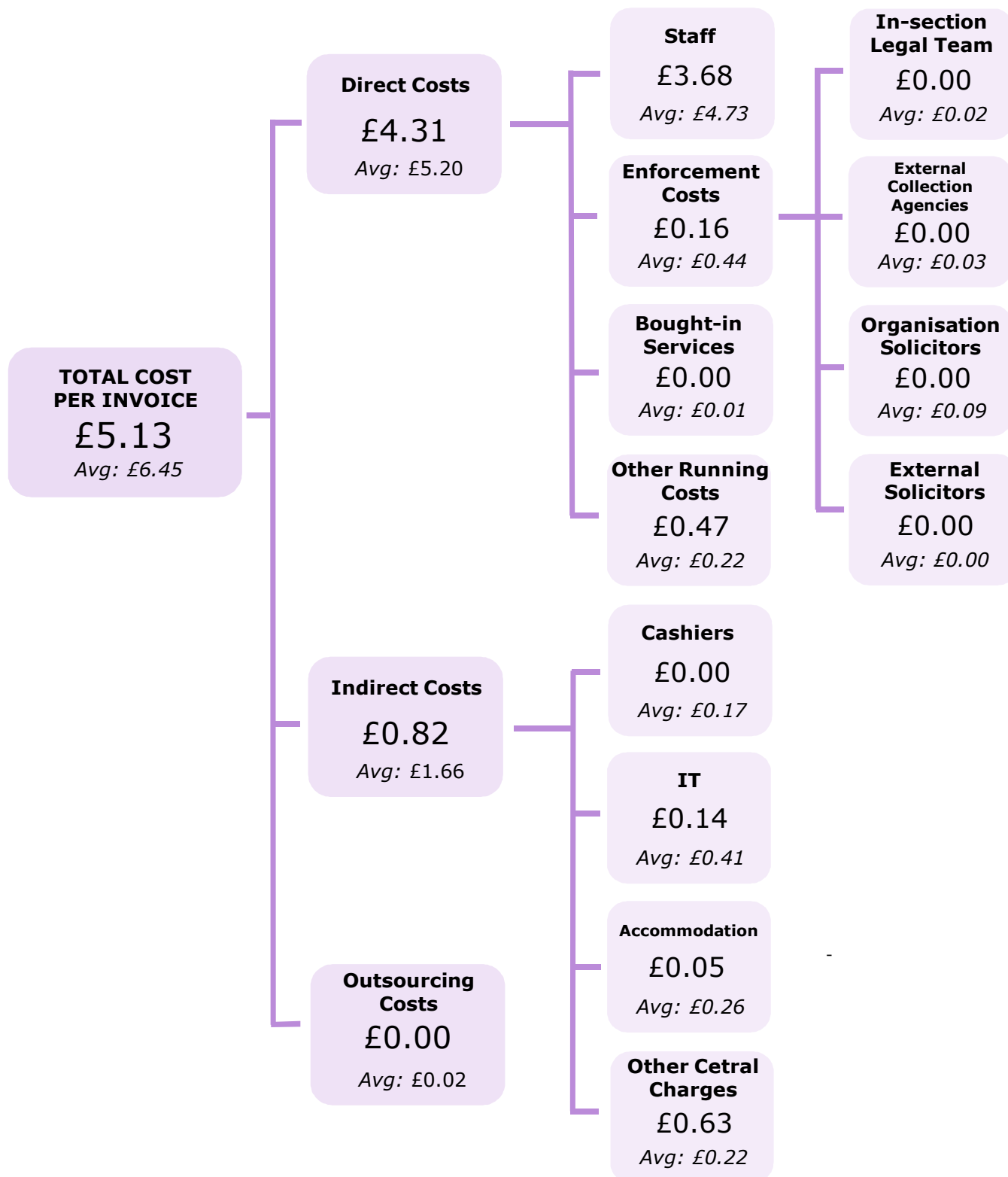
### COST PER £'000 DEBIT

**£1.10**

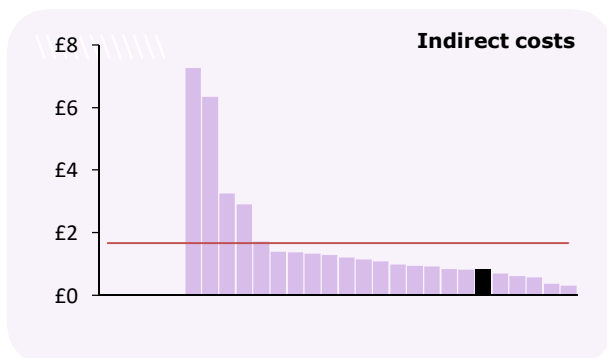
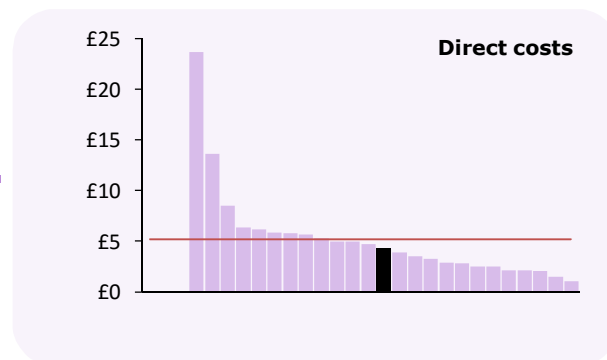
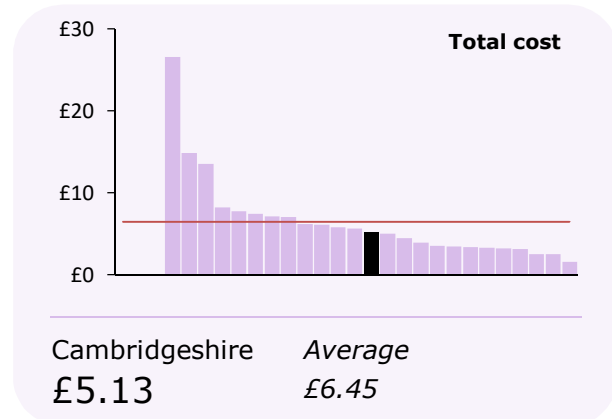
Avg: £3.24

### COST/INVOICE TREE

This tree diagram analyses the cost per invoice. For each benchmark two figures are given, the first being the authority's cost and the second being the group average. The breakdown of enforcement costs shows the averages for authorities supplying data, and does not therefore reconcile to the average for total enforcement costs.



## Cost Performance - Cost Per Invoice



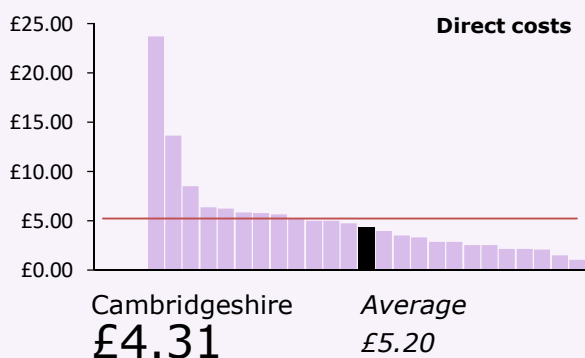
### Costs (£'000)

	Debtors section	Non-core costs	Local costs	Benchmark cost	Cost per invoice	Avg.
Staff	234	-	-	234	3.68	4.73
Enforcement costs	10	-	-	10	0.16	0.44
Bought-in services	-	-	-	-	-	0.01
Other running costs	30	-	-	30	0.47	0.22
<b>Total Direct Cost</b>	<b>274</b>	-	-	<b>274</b>	<b>4.31</b>	<b>5.20</b>
Cashiers	-	-	-	-	-	0.17
IT	9	-	-	9	0.14	0.41
Accommodation	3	-	-	3	0.05	0.26
Other central charges	40	-	-	40	0.63	1.11
<b>Total Indirect Cost</b>	<b>52</b>	-	-	<b>52</b>	<b>0.82</b>	<b>1.66</b>
<b>Outsourcing costs</b>	-	-	-	-	-	<b>0.02</b>
<b>Total cost</b>	<b>326</b>	-	-	<b>326</b>	<b>5.13</b>	<b>6.45</b>
FTE staff	9.6	-	-	9.6		

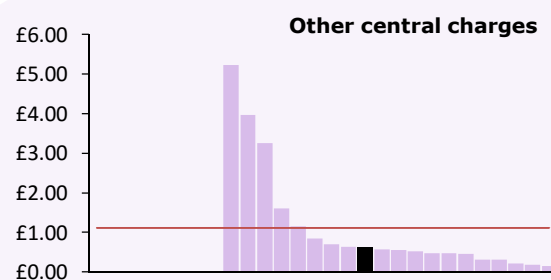
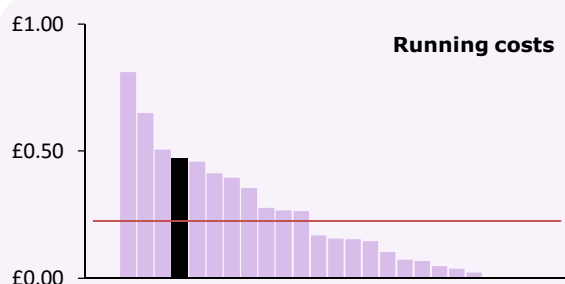
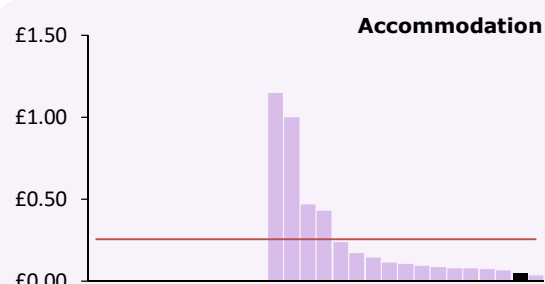
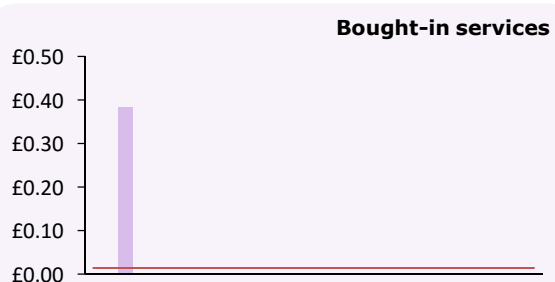
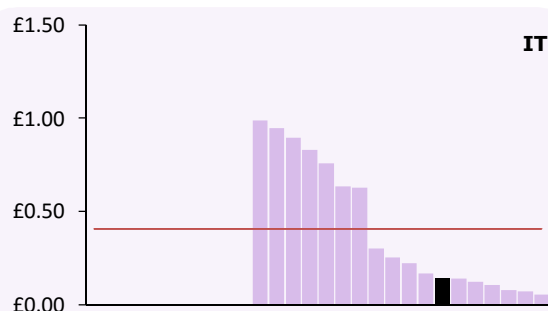
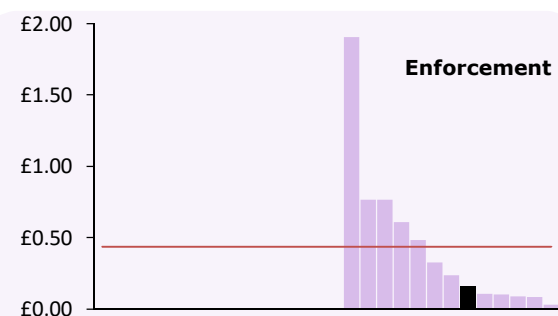
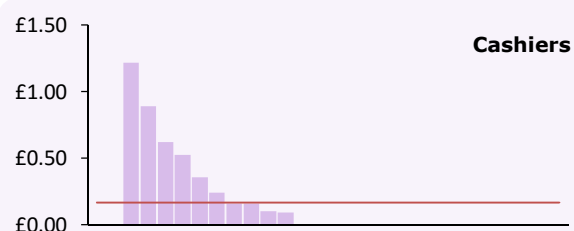
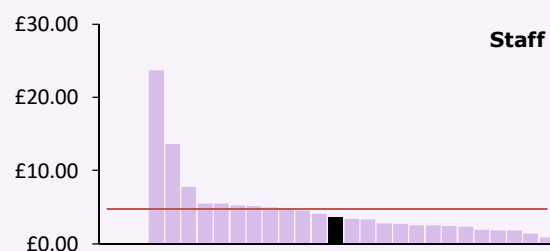
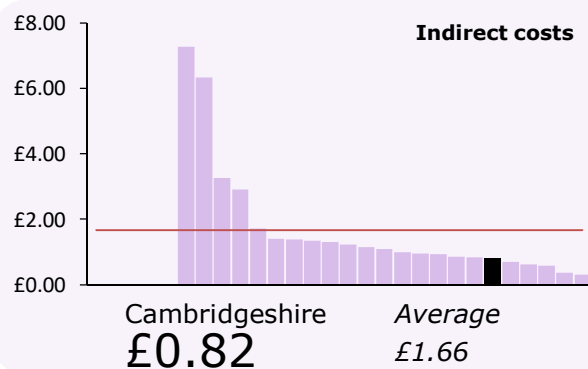
	Own	Other bodies	Total
Number of invoices	63,557	-	63,557
Total debit raised (£'000)	297,110	-	297,110
Total Cost (£'000)	326	-	326

# Cost Performance Per Invoice

## DIRECT COSTS PER INVOICE:

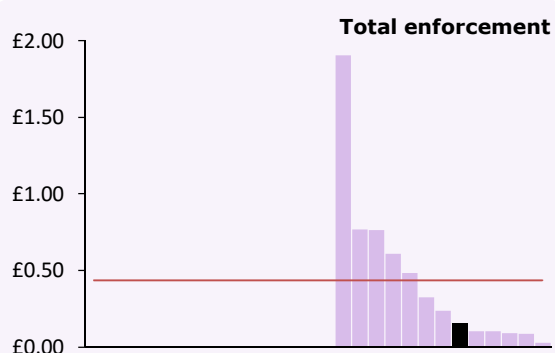


## INDIRECT COSTS PER INVOICE:



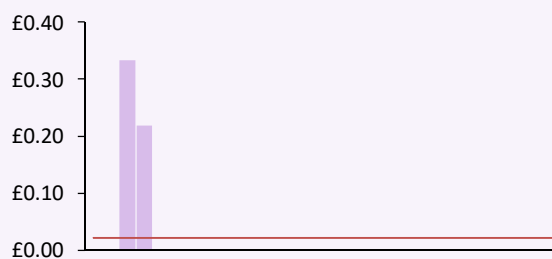
## Cost Performance - Enforcement Costs Per Invoice Analysis

Enforcement costs	£'000	£/Invoice	Avg
In-section recovery team	na	£0.00	£0.02
External collection agencies	na	£0.00	£0.03
Organisation solicitors	na	£0.00	£0.09
External solicitors	na	£0.00	£0.00
<b>Total</b>	<b>10.0</b>	<b>£0.16</b>	<b>£0.44</b>



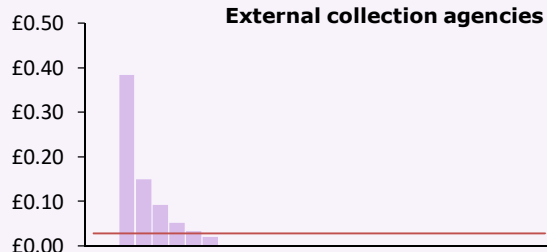
Cambridgeshire      *Average*  
**£0.16**                *£0.44*

### In section recovery team



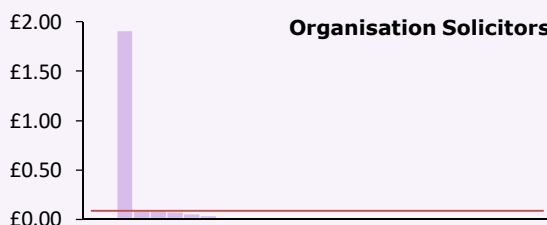
Cambridgeshire      *Average*  
**£0.00**                *£0.02*

### External collection agencies



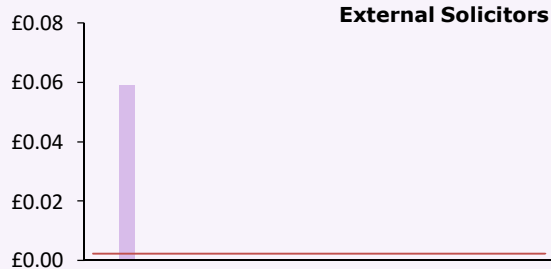
Cambridgeshire      *Average*  
**£0.00**                *£0.03*

### Organisation Solicitors



Cambridgeshire      *Average*  
**£0.00**                *£0.09*

### External Solicitors



Cambridgeshire      *Average*  
**£0.00**                *£0.00*



## SECTION 4 - INVOICE STATISTICS

The main areas covered in this section are:

### Percentage of invoices raised by type of debt

This breaks down the number of invoices issued by category of debt (e.g. ground rents, residential care etc). As some categories are more difficult to collect than others, a high proportion of difficult debt could result in a higher cost/invoice. Higher than average levels of benefit overpayments and former tenants arrears may result from process problems in those areas.

### Threshold Values

The value below which invoices are not raised and the values for automatic write-off after system reminders and write-offs approved by officers.

### Payment Methods

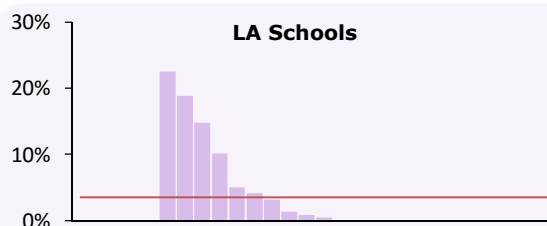
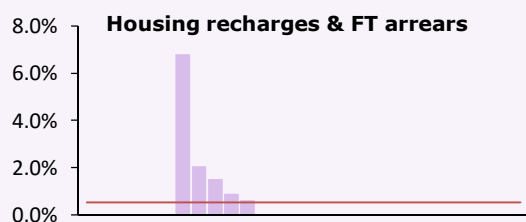
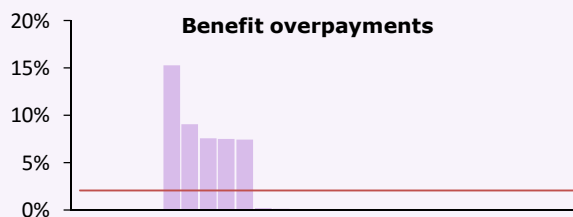
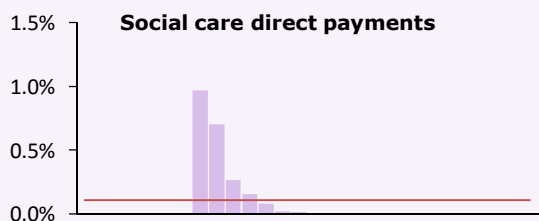
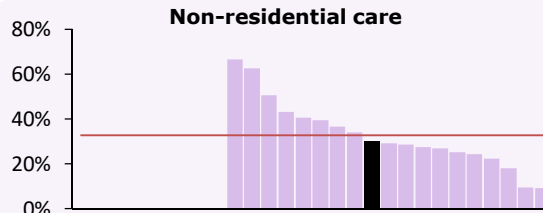
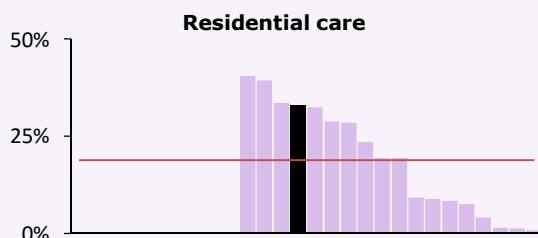
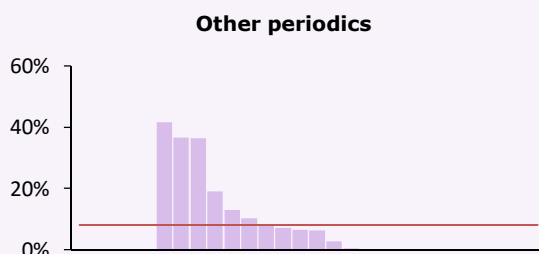
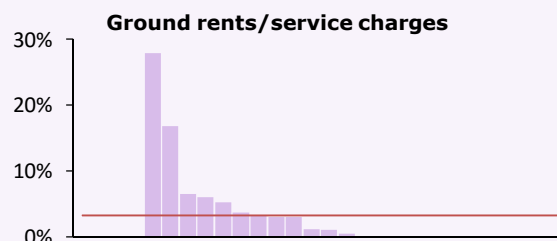
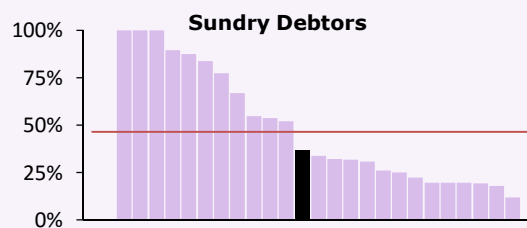
This is useful information and gives an indication of how BACS, direct debit, internet and automated phone payments are being established alongside more traditional payment methods.

## Invoice Statistics - % of Invoices by Type of Debt

### Invoices by type of debt

	No.	%	Avg*
Sundry debtors	23,371	36.8%	46.6%
Ground rents/service charge	-	0%	3.2%
Other periodics	-	0%	8.2%
Residential care	20,958	33%	18.9%
Non-residential care	19,228	30%	32.7%
Social care direct payments	-	0%	na
Benefit overpayments	-	0.0%	na
Housing recharges & FT arrears	-	0%	na
LA schools	-	0%	3.5%
Other	-	0%	na
Work for other bodies	-	0.0%	0.2%
<b>Total all invoices</b>	<b>63,557</b>		

\*Please note that the average column only includes authorities that raise those types of invoices, and authorities that do not are excluded. This is why the column may sum to a number greater than 100%.



# Invoice Statistics - Payment Types

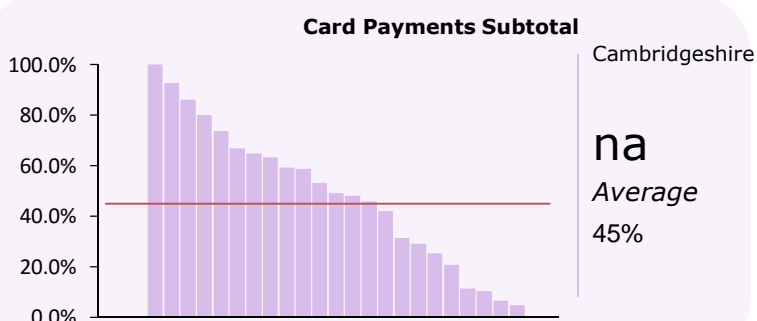
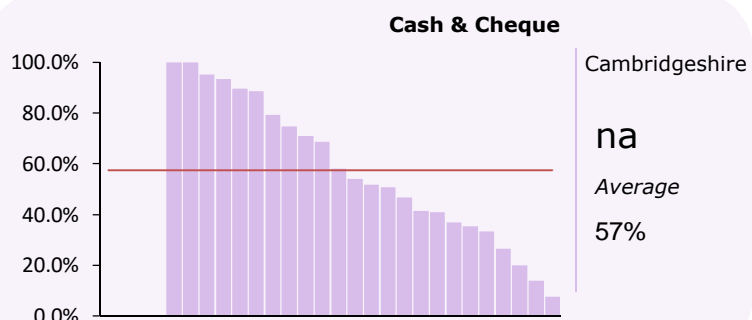
Method of Payment			
	Number	%	Avg
Cash & Cheque	na	na	57.4%
Card payments			
- Credit Card	na	na	11.5%
- Debit Card	na	na	33.4%

<b>Total</b>	-		
--------------	---	--	--

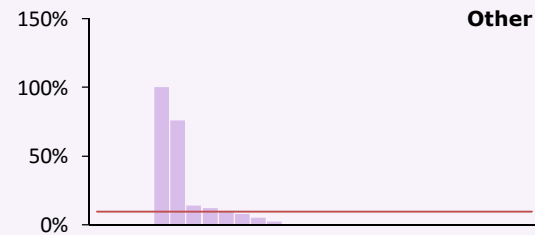
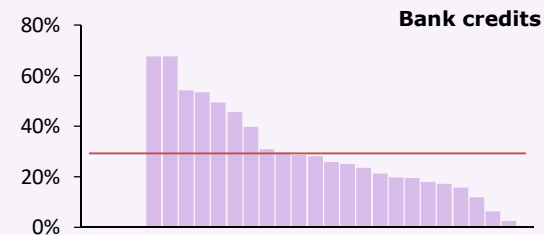
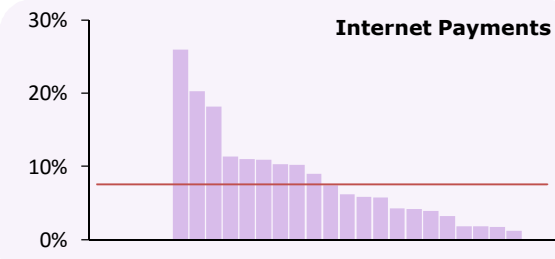
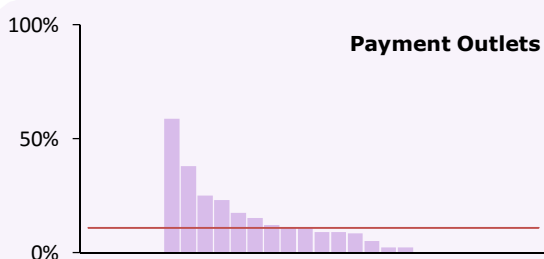
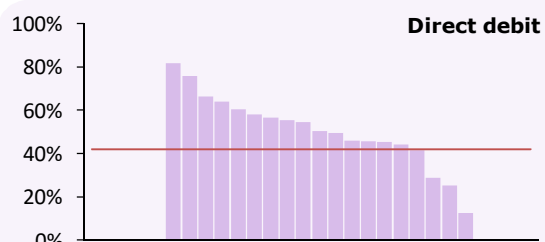
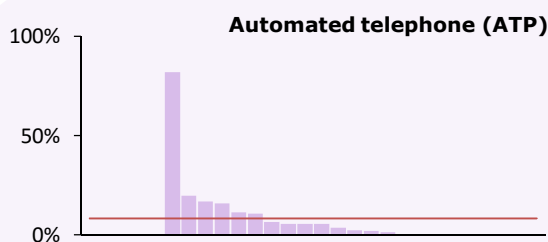
Ways to Pay			
	Number	%	Avg
Automated telephone	na	na	8.1%
Direct debit	na	na	41.8%
Payment outlets	na	na	10.8%
Internet payments	na	na	7.6%
Bank credits	na	na	29.2%
Other	na	na	9.6%

<b>Total</b>	-		
--------------	---	--	--

## METHOD OF PAYMENT:



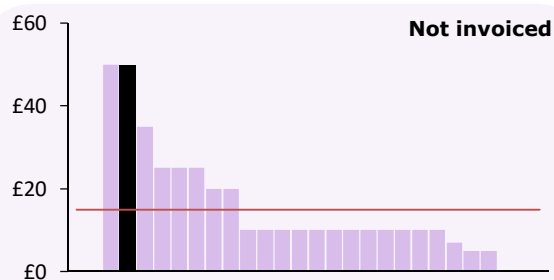
## WAYS TO PAY:



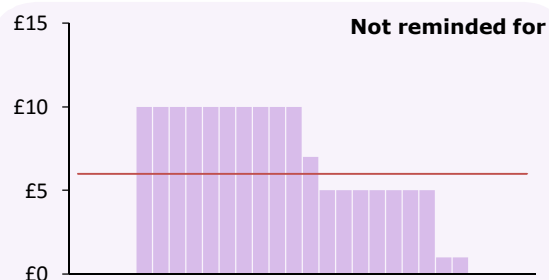
## Invoice Statistics - Action Thresholds

### VALUE BELOW WHICH DEBTS ARE:

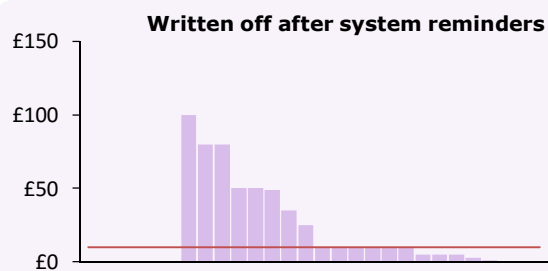
Action Thresholds		
	£	Avg
Not invoiced	£50	£15
Not reminded for	£0	£6
Written off after system reminders	£0	£10
Written off by officers	£25,000	£10,000



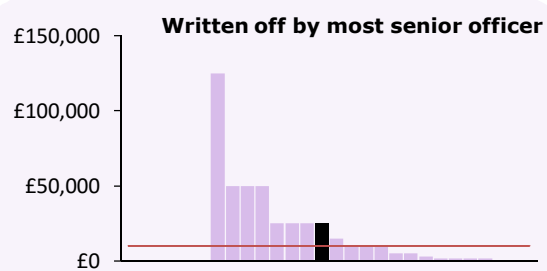
Cambridgeshire    *Average*  
**£50**                *£15*



Cambridgeshire    *Average*  
**£0**                *£6*



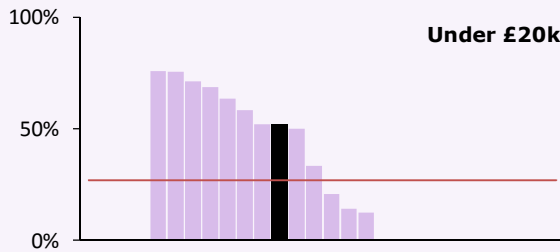
Cambridgeshire    *Average*  
**£0**                *£10*



Cambridgeshire    *Average*  
**£25,000**           *£10,000*

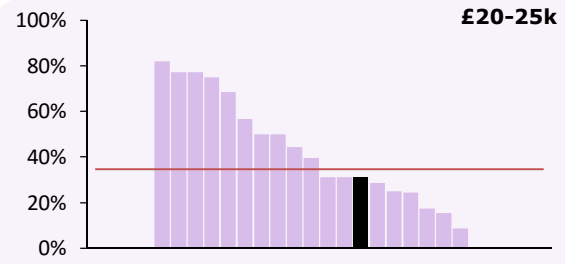
## SECTION 5 - STAFFING STATISTICS

### STAFF - PAY BY BAND



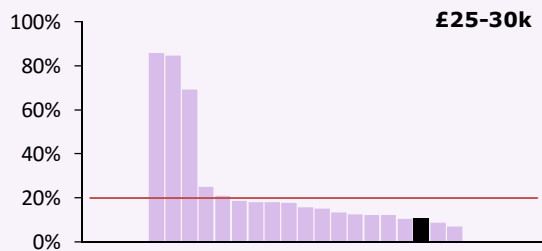
Cambridgeshire  
**52%**

Average  
27%



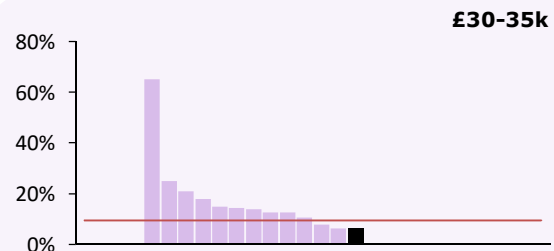
Cambridgeshire  
**31%**

Average  
35%



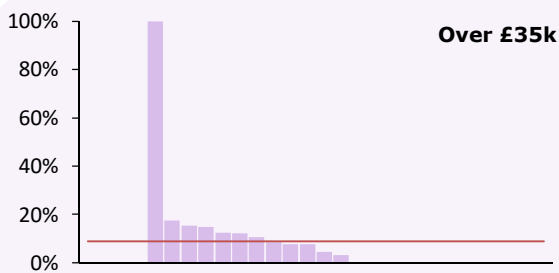
Cambridgeshire  
**10%**

Average  
20%



Cambridgeshire  
**6%**

Average  
9%



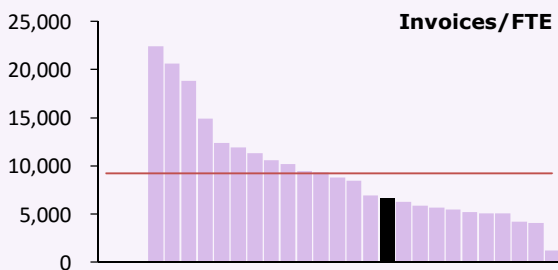
Cambridgeshire  
**0%**

Average  
9%

#### Staff by pay band

	FTE	%	Avg
Over £35k	-	0%	9%
£30-35k	0.6	6%	9%
£25-30k	1.0	10%	20%
£20-25k	3.0	31%	35%
Under 20k	5.0	52%	27%
<b>Total</b>	<b>9.6</b>		

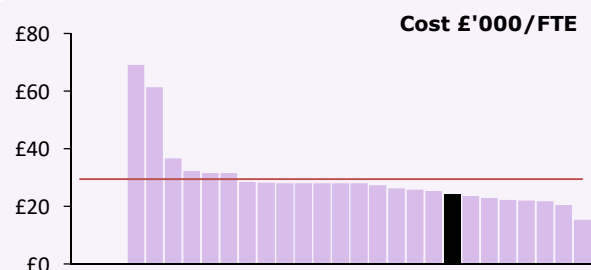
### STAFF - INVOICES/FTE



Cambridgeshire  
**6,621**

Average  
9,248

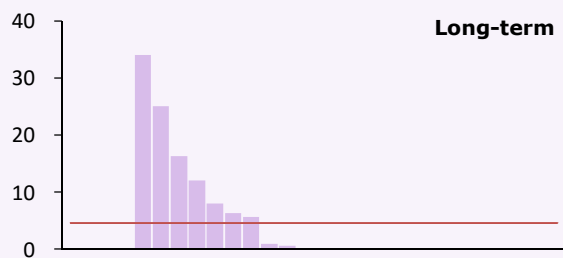
### STAFF - COST £'000/FTE



Cambridgeshire  
**£24.38**

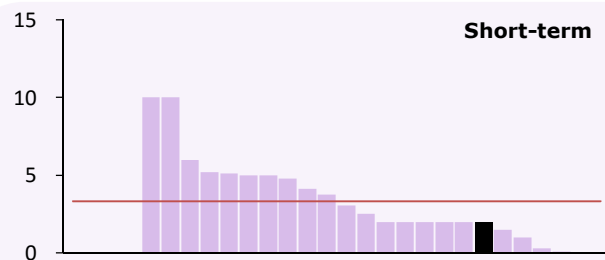
Average  
£29.57

## STAFF SICKNESS - LOST DAYS PER FTE EMPLOYEE



Cambridgeshire  
**0.0**

*Average*  
**4.5**

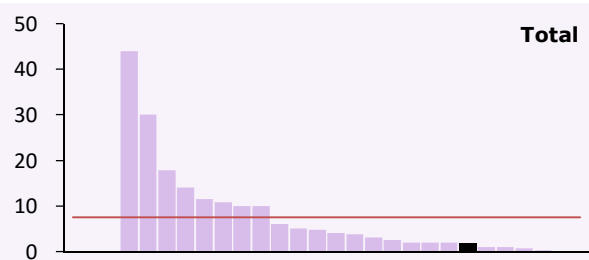


Cambridgeshire  
**2.0**

*Average*  
**3.3**

### Lost days per annum (per FTE)

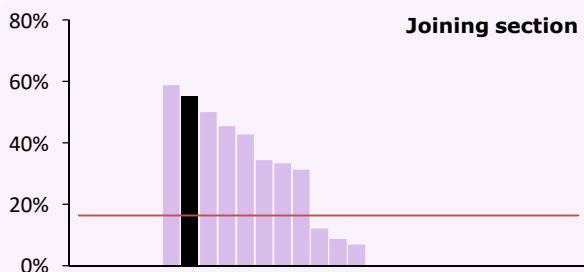
	Days	Avg
Long-term sickness	-	4.5
Short-term sickness	2.0	3.3
<b>Total sickness</b>	<b>2.0</b>	<b>7.5</b>



Cambridgeshire  
**2.0**

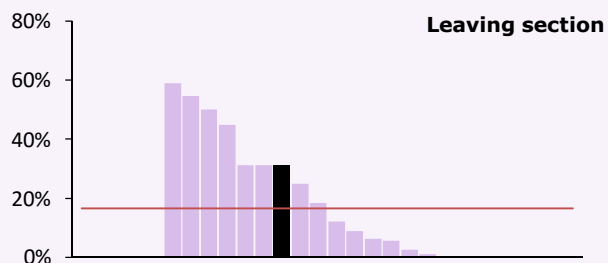
*Average*  
**7.5**

## STAFF TURNOVER



Cambridgeshire  
**55.2%**

*Average*  
**16.5%**



Cambridgeshire  
**31.3%**

*Average*  
**16.6%**

Staff turnover	FTE	%	Avg.
Staff at 31 March 2017	7.3		
Staff joining the debtors section	5.3	55.2%	16.5%
Staff leaving the debtors section	3.0	31.3%	16.6%
Staff at 31 March 2018	9.6		

## SECTION 6 - TIMESERIES ANALYSIS

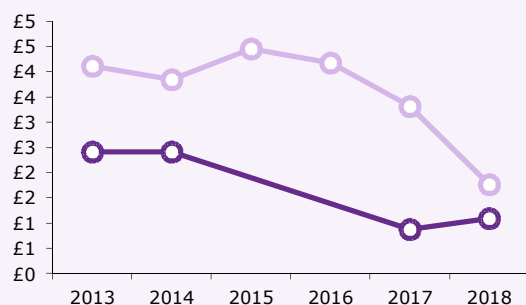
The 2017-18 averages are the actual club averages.

For previous years, the averages shown here are scaled up or down from the 2018 figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.

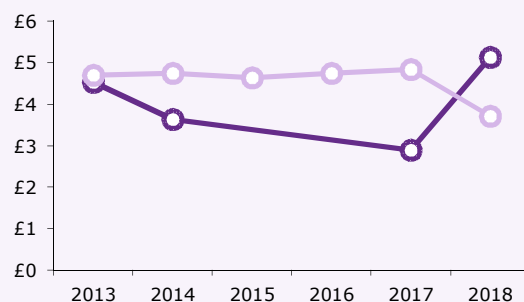
### KEY:

- Club average
- Cambridgeshire

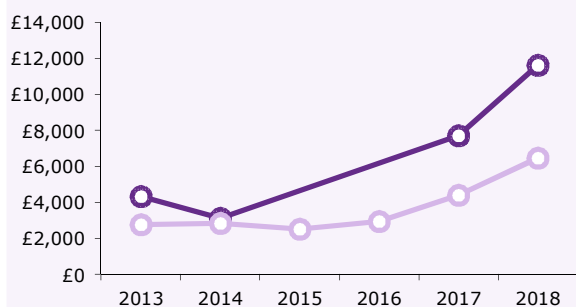
**Cost/£'000 debit**



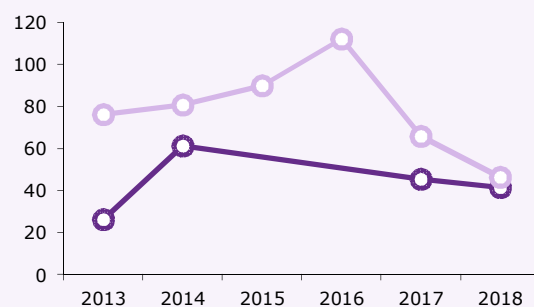
**Cost per invoice**



**Avg invoice value (sundry debtors)**



**Days debt (sundry debtors)**



### Timeseries analysis

	2013	2014	2015	2016	2017	2018
<b>Cost (£'000)</b>	295	259	..	..	200	326
<b>Invoices</b>	65,150	71,428	..	..	69,320	63,557
<b>Debit (£million)</b>	122	107	..	..	229	297

<b>Cost/Invoice</b>	£4.53	£3.63	..	..	£2.89	£5.13
<i>Average</i>	£4.70	£4.74	£4.64	£4.74	£4.84	£3.72

<b>Avg invoice value*</b>	£4,321	£3,121	..	..	£7,703	£11,613
<i>Average</i>	£2,784	£2,852	£2,533	£2,966	£4,392	£6,458

<b>Cost per £'000 debit</b>	£2.41	£2.41	..	..	£0.87	£1.10
<i>Average</i>	£4.12	£3.85	£4.45	£4.18	£3.32	£1.77

<b>Days debt*</b>	26	61	..	..	45	42
<i>Average</i>	76	81	90	112	66	46

\* Sundry debtors

## SECTION 7 - QUARTILE FIGURES

Number of authorities supplying data = 28

Quartile figures for cost per invoice should be treated with particular caution since they take no account of the workload mix in terms of easy and difficult invoices, which can vary very significantly between authorities.

Quartile figures					
	Authority	Average	Lower quartile	Median	Upper quartile
Cost per invoice (2017/18)	£5.13	£6.45	£3.38	£5.13	£7.11
<b>Sundry debtors</b>					
Days debt	42	59	40	51	67
Days debt > 90 days	5	14	8	11	17
<b>Ground rents &amp; charges</b>					
Days debt	na	76	32	54	107
Days debt > 90 days	na	55	15	32	64
<b>Other periodics</b>					
Days debt	na	70	30	49	96
Days debt > 90 days	na	18	9	13	19
<b>Residential care (counties &amp; unitaries)</b>					
Days debt	95	134	82	102	158
Days debt > 90 days	49	84	52	68	108
<b>Non-residential care (counties &amp; unitaries)</b>					
Days debt	95	100	55	90	117
Days debt > 90 days	49	69	29	46	84
<b>Social care direct payments</b>					
Days debt	na	362	119	147	571
Days debt > 90 days	na	216	61	100	137
<b>Benefit overpayments (unitaries &amp; districts)</b>					
Days debt	na	1,077	857	1,142	1,301
Days debt > 90 days	na	954	692	1,013	1,275
<b>Housing recharges &amp; FT arrears (unitaries &amp; districts)</b>					
Days debt	na	1,026	438	802	1,525
Days debt > 90 days	na	1,059	358	927	1,549
<b>LA schools (unitaries &amp; districts)</b>					
Days debt	na	84	16	43	56
Days debt > 90 days	na	62	1	7	13



**CIPFA is the leading professional accountancy body for public services, whether provided by the public or private sectors. It provides education and training in accountancy and financial management, and sets and monitors professional standards.**

CIPFA also provides professional services to public sector organisations and managers. These include: statistical and technical information services, research services, consultancy, advisory networks and forums.

CIPFA holds more data on local government performance than any other organisation in the world and our Corporate Services Benchmarking Clubs are the market leader in local government benchmarking, with high levels of participation and customer satisfaction. Our detailed reports, databases, and interactive tools provide you with solid evidence to support decisions on budget and improvement.

### We also do...

In addition to, Debtors other Benchmarking Clubs include Accountancy, Pensions, Creditors, Payroll and Treasury Management.

We also provide other Debtors related services through CIPFAstats and TISonline.

To learn more about other benchmarking clubs in areas such as Adult Social Care, Children's Services and Customer Contact, or to see our Value for Money indicator stream, please see our website:

[www.cipfa.org/services/benchmarking](http://www.cipfa.org/services/benchmarking)

### Contact us

To find out more about our other Corporate Services Benchmarking Clubs please visit our website:

[www.cipfa.org/corporateservices](http://www.cipfa.org/corporateservices)

For more information about how CIPFA Benchmarking can help your organisation or to sign up today contact:

E: [customerliaison@cipfa.org](mailto:customerliaison@cipfa.org) T: 020 7543 5600



**CIPFA** \ The Chartered Institute of  
Public Finance & Accountancy

Registered office:

CIPFA Business Limited, 77 Mansell Street, London E1 8AN

T: 020 7543 5600 F: 020 7543 5700

[www.cipfa.org](http://www.cipfa.org)

CIPFA Business Limited, the trading arm of CIPFA that provides a range of services to public sector clients. Registered in England and Wales no. 2376684

