

2024-25 Quarter to March Financial Services Performance Report – Service Performance Indicators



PI Status		Long Term Trends		Short Term Trends	
	Alert		Improving		Improving
	Warning		No Change		No Change
	OK		Getting Worse		Getting Worse
	Unknown				
	Data Only				

Section 6 - Operational PIs - 1. Accountancy

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS001	Local	Annual Accounts submitted by 30th June to External Audit	Yes	Yes	Yes		Not measured for Quarters							
FS002	Local	Was Unqualified Audit Certificate Received (end September)	Yes	Yes	Yes		Not measured for Quarters					Certificate was received though due to delays with auditors, work was completed in November.		
FS008	Local	Percentage of budget monitoring reports issued to budget managers within target timescales	100%	91.67%	100%	100%	100%	100%	100%	100%	100%			

Section 6 - Operational PIs - 2. Payments







Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS115	Local	Cost of Invoice D of Finance	£4.00	£3.17	£3.26	N/A	Not measured for Quarters					2024/25 data to follow	?	?
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£1.59	£1.77	N/A	Not measured for Quarters					2024/25 data to follow	?	?







Section 6 - Operational PIs - 3. Taxation

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FICT137	Local	Gross cost of collecting Non Domestic Rates per property.	£33.00	£23.26	£33.30	N/A	Not measured for Quarters					2024/25 data to follow	?	?

Section 6a - Benchmarking PIs

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
CORP4	Nat(b)	Cost of collecting council tax per dwelling	£5.00	£7.96	£6.86		Not measured for Quarters					Family Group Rank 4/8 National Rank 17/32 Highland £3.77 Angus £5.42 Stirling £6.47 Moray £6.86 Scottish Borders £7.29 East Lothian £7.82 Argyll & Bute £10.89 Midlothian £11.86 Family Group Average £7.55 National Average £5.89	↑	⚠

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
CORP7	Nat(b)	% of income due from council tax received by the end of the year	96.7%	96.7%	96.2%		Not measured for Quarters					Family Group Rank 5/8 National Rank 16/32 Stirling 97.5% Angus 96.9% East Lothian 96.8% Argyll & Bute 96.3% <i>Moray</i> 96.2% Scottish Borders 96.2% Highland 95.9% Midlothian 93.8% Family Group Average 96.2% National Average 95.5%		
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	95.4%	89.4%	89.4%		Not measured for Quarters					Family Group Rank 6/8 National Rank 26/32 Fife 96.4% North Ayrshire 95.8% Perth & Kinross 95.6% East Ayrshire 93.5% Stirling 91.5% <i>Moray</i> 89.4% East Lothian 86.6% South Ayrshire 67.4% Family Group Average 89.5% National Average 93.1%		
SFINSUS 01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	29.6%	24.8%	19.0%		Not measured for Quarters					Family Group Rank 4/8 National Rank 24/32 North Ayrshire 29.6% East Ayrshire 28.3% Perth & Kinross 26.9% <i>Moray</i> 19.0% Stirling 17.5% East Lothian 17.1% Fife 17.1% South Ayrshire 12.8% Family Group Average 21.0% National Average 23.9%		

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				Value	Value	Value	Value	Value	Value	Value	Value			
SFINSUS 02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.8%	2.1%	2.3%		Not measured for Quarters					Family Group Rank 5/8 National Rank 14/32 Perth & Kinross 4.0% East Ayrshire 3.0% Stirling 2.8% East Lothian 2.4% Moray 2.3% North Ayrshire 2.0% South Ayrshire 1.4% Fife 1.3% Family Group Average 2.4% National Average 2.3%		
SFINSUS 03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	3.7%	8.7%	8.7%		Not measured for Quarters					Family Group Rank 7/8 National Rank 27/32 North Ayrshire 2.7% East Lothian 4.3% Stirling 5.0% Fife 5.1% South Ayrshire 6.5% Perth & Kinross 7.8% Moray 8.7% East Ayrshire 9.3% Family Group Average 6.2% National Average 5.8%		
SFINSUS 04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	18.1%	22.0%	23.6%		Not measured for Quarters					(5/32 authority results not yet published. For this indicator ranks 1-7 are regarded as top quartile, ranks 8-21 middle and 22-27 bottom. Family Group Rank 6/8 National Rank 15/32 South Ayrshire 13.0% East Ayrshire 18.1% North Ayrshire 18.9% Stirling 20.0% Perth & Kinross 21.9% Moray 23.6% Fife 24.1% East Lothian 33.1% Family Group Average 21.6% National Average 20.0%		

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				Value	Value	Value	Value	Value	Value	Value	Value			
SFINSUS 05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	100.4%	93.4%	97.1%		Not measured for Quarters					Family Group Rank 7 / 8 National Rank 29 / 32 East Lothian 102.9% East Ayrshire 100.2% North Ayrshire 100.0% South Ayrshire 99.8% Stirling 99.4% Fife 99.1% <i>Moray 97.1%</i> Perth & Kinross 95.6% Family Group Average 99.3% National Average 99.6%	