

2025-28 Quarter to March 2026 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. Strategic Finance

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS008	Local	Percentage of budget monitoring reports issued to budget managers within target timescales	100%	100%	100%	100%	100%	100%	100%	100%	100%			







Section 6 - Operational Pls
2. Finance Operations







Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	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							
FS115	Local	Cost of Invoice D of Finance	£4.00	£3.26	£3.25	TBC	Not measured for Quarters					2025/26 Data to follow		
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£1.77	£1.85	TBC	Not measured for Quarters					2025/26 Data to follow		





Section 6 - Operational Pls
3. Taxation

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	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	£33.30	£32.09	TBC	Not measured for Quarters					2025/26 Data to follow		

Section 6a - Benchmarking PIs

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	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	£4.46	£7.12	£8.12		Not measured for Quarters					Family Group Rank 6/8 National Rank 22/32 Angus £7.22 Argyll & Bute £11.57 East Lothian £7.66 Highland £3.66 Midlothian £13.85 Moray £8.12 Scottish Borders £7.10 Stirling £5.43 Family Group Average £8.07 National Average £5.98		
CORP7	Nat(b)	% of income due from council tax received by the end of the year	96.8%	96.2%	96.2%		Not measured for Quarters					Family Group Rank 4/8 National Rank 14/32 Angus 96.8% Argyll & Bute 95.5% East Lothian 96.8% Highland 95.7% Midlothian 94.0% Moray 96.2% Scottish Borders 96.1% Stirling 97.6% Family Group Average 96.1% National Average 95.5%		
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	96.3%	89.4%	89.5%		Not measured for Quarters					Family Group Rank 5/8 National Rank 27/32 East Ayrshire 95.2% East Lothian 87.5% Fife 97.1% Moray 89.5% North Ayrshire 96.4% Perth & Kinross 95% South Ayrshire 85.0% Stirling 64.2% Family Group Average 88.7% National Average 93.1%		

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FINSUS01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	27.2%	19.0%	13.8%							<p>Family Group Rank 6/8 National Rank 25/32</p> <p>East Ayrshire 28.6% East Lothian 14.6% Fife 12.0% <i>Moray 13.8%</i> North Ayrshire 23.5% Perth & Kinross 23.6% South Ayrshire 10.6% Stirling 18.2%</p> <p>Family Group Average 18.1% National Average 20.5%</p>		
FINSUS02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.3%	2.3%	2.1%							<p>Family Group Rank 4/8 National Rank 12/32</p> <p>East Ayrshire 2.0% East Lothian 2.3% Fife 2.0% <i>Moray 2.1%</i> North Ayrshire 2.0% Perth & Kinross 4% South Ayrshire 1.4% Stirling 2.9%</p> <p>Family Group Average 2.3% National Average 2.0%</p>		
FINSUS03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	5.0%	8.7%	10.8%							<p>Family Group Rank 8/8 National Rank 31/32</p> <p>East Ayrshire 6.1% East Lothian 5.0% Fife 5.3% <i>Moray 10.8%</i> North Ayrshire 3.3% Perth & Kinross 8.0% South Ayrshire 6.8% Stirling 5.2%</p> <p>Family Group Average 6.3% National Average 6.0%</p>		

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Q4 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FINSUS04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	20.0%	23.6%	30.1%							Family Group Rank 7/8 National Rank 18/32 East Ayrshire 19.1% East Lothian 33.6% Fife 27.3% <i>Moray 30.1%</i> North Ayrshire 21.3% Perth & Kinross 23.2% South Ayrshire 20.4% Stirling 20.8% Family Group Average 24.5% National Average 20.7%		
FINSUS05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	101.0%	97.1%	100.3%							Family Group Rank 1/8 National Rank 9/32 East Ayrshire 100.7% East Lothian 99.6% Fife 99.7% <i>Moray 100.3%</i> North Ayrshire 99.1% Perth & Kinross 98.4% South Ayrshire 99.5% Stirling 103.4% Family Group Average 100.1% *National Average 100.1%		
FINSUS06	Nat(b)	Reliance on Reserves as a % of Net Expenditure	0.1%	1.2%	0%							Family Group Rank 1/8 National Rank 1/32 East Ayrshire 0.0% East Lothian 1.0% Fife 0.0% <i>Moray 0.0%</i> North Ayrshire 1.2% Perth & Kinross 0.9% South Ayrshire 1.2% Stirling 1.8% Family Group Average 0.8% National Average 0.6%	