







2021-22 Quarter to March Financial Services Performance Report – Service Performance Indicators



Operational Performance Indicators

Cat	Code & Name	Target	2019/20	2020/21	2021/22	Q4 2020/21	Q1 2021/22	Q2 2021/22	Q3 2021/22	Q4 2021/22	Latest Note	Status
			Value	Value	Value	Value	Value	Value	Value	Value		
Local	FS001 Annual Accounts submitted by 30th June to External Audit	Yes	Yes	Yes	Yes	Not measured for Quarters						
Local	FS002 Was Unqualified Audit Certificate Received (end September)	Yes	Yes	Yes	Yes	Not measured for Quarters						
Local	FS003 Provide Report to Council to allow C Tax setting	Yes	Yes	Yes	Yes	Not measured for Quarters						
Local	FS008 Percentage of budget monitoring reports issued to budget managers within target timescales	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Local	FICT137 Gross cost of collecting Non Domestic Rates per property.	£33.00	£29.65	£37.73	N/A	Not measured for Quarters					Audited 2021/22 figures not yet available	
Nat(b)	CORP4 Cost of collecting council tax per dwelling	£6.64	£8.51	£7.95		Not measured for Quarters					Moray - Cost of collecting council tax per dwelling - £7.95 (Rank 21st) (Cost of collecting council tax £365,658 / No. of dwellings 45,979 = £7.95) Comparator Benchmarking Authorities: East Ayrshire - £4.41 East Lothian - £6.56 Fife - £1.68 North Ayrshire - £1.58 Perth & Kinross - £3.99 South Ayrshire - £5.49 Stirling - £6.97 Scotland - £6.64	

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Nat(b)	CORP7 % of income due from council tax received by the end of the year	94.77%	96.96%	95.83%							<p>Moray - % income due from council tax received by end of the year (2020/21) - 95.83% (Rank 14th) (Income received from council tax £44,523,262 / Income due (excluding reliefs + rebates) £46,462,138 = 95.83%)</p> <p>Comparator Benchmarking Authorities: East Ayrshire - 92.42% East Lothian - 95.47% Fife - 93.62% North Ayrshire - 92.09% Perth & Kinross - 96.59% South Ayrshire - 94.08% Stirling - 97.11% Scotland - 94.77%</p>	
Nat(b)	CORP8 % of invoices sampled that were paid within 30 days	91.8%	87.3%	84.0%							<p>Moray - % invoices sampled that were paid within 30 days (2020/21) - 84.02% (Rank 27th) (Invoices paid within 30 days 35,689 / Invoices sampled 42,475 = 84.02%)</p> <p>Comparator Benchmarking Authorities: East Ayrshire - 94.25% East Lothian - 83.93% Fife - 97.04% North Ayrshire - 93.96% Perth & Kinross - 89.65% South Ayrshire - 94.49% Stirling - 74.21% Scotland - 91.76%</p>	
Nat(b)	SFINSUS01 Total useable reserves as a % of council annual budgeted revenue	23.6%	15%	25.05%							<p>Moray - Total useable reserves as a % of council annual budgeted net revenue - 25.05% (Rank 11th)</p> <p>Comparator Benchmarking: East Ayrshire - 27.6% East Lothian - 13.4% Fife - 18.2% North Ayrshire - 19.3% Perth & Kinross - 29.6% South Ayrshire - 21.4% Stirling - 23.9% Scotland - 23.6%</p>	

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			Value	Value	Value	Value	Value	Value	Value	Value		
Nat(b)	SFINSUS02 Uncommitted General Fund Balance as a % of council annual budgeted net revenue	3.5%	7.5%	7.2%							Moray – Uncommitted General Fund Balance as a % of council annual budgeted net revenue – 7.2% (Rank 3rd) Comparator Benchmarking: East Ayrshire – 2.7% East Lothian – 1.9% Fife – 3.0% North Ayrshire – 3.2% Perth & Kinross – 2.0% South Ayrshire – 3.2% Stirling – 5.3% Scotland – 3.5%	
Nat(b)	SFINSUS03 Ratio of Financing Costs to Net Revenue Stream - General Fund	6.2	9.5	8							Moray – Ratio of financing costs to net revenue stream – 8.0 (Rank 27th) Comparator Benchmarking: East Ayrshire – 8.91 East Lothian – 5.62 Fife – 6.10 North Ayrshire – 3.0 Perth & Kinross – 7.8 South Ayrshire – 6.11 Stirling – 7.0 Scotland – 6.24	
Nat(b)	SFINSUS04 Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	22.9	21.5	21.6							Moray – Ratio of financing costs to net revenue stream - housing benefit account – 21.6 (Rank 13th) Comparator Benchmarking: East Ayrshire – 17.9 East Lothian – 28.6 Fife – 22.0 North Ayrshire – 17.7 Perth & Kinross – 23.0 South Ayrshire – 11.2 Stirling – 19.0 Scotland – 22.9	

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Nat(b)	SFINSUS05 Actual outturn as a percentage of budgeted expenditure	97.4%	96%	89.6%		Not measured for Quarters					<p>Moray – % of procurement spend spent on local enterprises – 89.6% (Rank 30th)</p> <p>Comparator Benchmarking: East Ayrshire – 100% East Lothian – 94.8% Fife – 92.0% North Ayrshire – 89.6% Perth & Kinross – 94.0% South Ayrshire – 91.8% Stirling – 98.7% Scotland – 97.4%</p>	