

# 2022-23 Quarter to December 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				

## 3. Operational PIs - Accountancy

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	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)	No	Yes	No		Not measured for Quarters							
FS003	Local	Provide Report to Council to allow C Tax setting	Yes	Yes	Yes		Not measured for Quarters							
FS008	Local	Percentage of budget monitoring reports issued to budget managers within target timescales	100%	100%	100%	88.89%	100%	100%	100%	100%	100%			

### 3. Operational PIs - Payments

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS115	Local	Cost of Invoice D of Finance	£2.70	£4.56	£3.49		Not measured for Quarters						↑	🛑
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£3.90	£2.13		Not measured for Quarters						↑	✅







### 3. Operational PIs - Taxation

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	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.	£33.33	£37.73	£31.95		Not measured for Quarters						↑	✅
FICT138		% uptake of council tax e-billing			6.5%		Not measured for Quarters						?	?

### 4. Benchmarking PIs

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	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	£6.59	£8.16	£7.84		Not measured for Quarters					<p><b>Moray - Cost of collecting council tax per dwelling - £7.84 (Rank 18 where 1 is the lowest)</b></p> <p>Comparator Benchmarking Authorities:                      East Ayrshire - £2.43                      East Lothian - £3.91                      Fife - £1.52                      North Ayrshire - £3.46                      Perth &amp; Kinross - £5.73                      South Ayrshire - £6.65                      Stirling - £4.88  <b>Scotland - £6.59</b></p>	↑	🛑

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
CORP7	Nat(b)	% of income due from council tax received by the end of the year	95.73%	95.83%	96.72%		Not measured for Quarters					<p><b>Moray</b> - % income due from council tax received by end of the year - <b>96.72%</b> (Rank 10th where 1 is highest) Income received £45,560,131 Income Due £47,105,687.71</p> <p>Comparator Benchmarking Authorities: East Ayrshire - 94.53% East Lothian - 97.66% Fife - 95.31% North Ayrshire - 93.34% Perth &amp; Kinross - 97.70% South Ayrshire - 95.05% Stirling - 97.68% <b>Scotland - 95.73%</b></p>	↑	✔
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	92.2%	84.02%	85.49%		Not measured for Quarters					<p><b>Moray</b> - % invoices sampled that were paid within 30 days - <b>85.49%</b> (Rank 26th where 1 is highest) No of invoices paid within 30 days 45,228 No of invoices sampled 52,903 Comparator Benchmarking Authorities: East Ayrshire - 93.94% East Lothian - 82.82% Fife - 93.84% North Ayrshire - 95.77% Perth &amp; Kinross - 93.96% South Ayrshire - 95.38% Stirling - 84.61% <b>Scotland - 92.20%</b></p>	↑	⛔
SFINSUS01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	24.4%	25.05%	26.33%		Not measured for Quarters					<p><b>Moray</b> - Total useable reserves as a % of council annual budgeted net revenue - <b>26.33%</b> (Rank 13th where 1 is the highest)</p> <p>Comparator Benchmarking: East Ayrshire - 26.83% East Lothian - 13.19% Fife - 22.50% North Ayrshire - 25.90% Perth &amp; Kinross - 30.30% South Ayrshire - 20.69% Stirling - 22.40% <b>Scotland - 24.4%</b></p>	↑	✔

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
SFINSUS02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	3.48%	7.2%	2.23%							<p><b>Moray</b> – Uncommitted General Fund Balance as a % of council annual budgeted net revenue – <b>2.23%</b> (Rank 22nd where 1 is highest)</p> <p>Comparator Benchmarking:            East Ayrshire – 2.60%            East Lothian – 0.91%            Fife – 3.30%            North Ayrshire – 3.10%            Perth &amp; Kinross – 3.80%            South Ayrshire – 2.07%            Stirling – 4.50%  <b>Scotland – 3.48%</b></p>		
SFINSUS03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	5.89	8	8.27							<p><b>Moray</b> – Ratio of financing costs to net revenue stream –<b>8.27</b> (Rank 27th where 1 is the lowest)</p> <p>Comparator Benchmarking:            East Ayrshire – 8.93            East Lothian – 4.11            Fife – 6.39            North Ayrshire – 2.50            Perth &amp; Kinross – 7.16            South Ayrshire – 5.65            Stirling – 7.0  <b>Scotland – 5.89</b></p>		
SFINSUS04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	22.12	21.6	20.72							<p><b>Moray</b> – Ratio of financing costs to net revenue stream - housing revenue account – <b>20.72</b> (Rank 13th where 1 is lowest)</p> <p>Comparator Benchmarking:            East Ayrshire – 17.61            East Lothian – 28.99            Fife – 22.04            North Ayrshire – 18.70            Perth &amp; Kinross – 24.43            South Ayrshire – 10.91            Stirling – 19.00  <b>Scotland – 22.12</b></p>		

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
SFINSUS05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	98.25%	89.6%	91.13%		Not measured for Quarters					<p><b>Moray</b> – Actual outturn as a % of budgeted expenditure– <b>91.13%</b> (Rank 32nd where 1 is highest)</p> <p>Comparator Benchmarking:            East Ayrshire – 100.04%            East Lothian – 99.47%            Fife – 93.64%            North Ayrshire – 95.91%            Perth &amp; Kinross – 95.01%            South Ayrshire – 92.83%            Stirling – 100.72%  <b>Scotland – 98.25%</b></p>	