

2022-23 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				

Operational PIs - 1. Accountancy

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 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	Yes	Not measured for Quarters							
FS002	Local	Was Unqualified Audit Certificate Received (end September)	Yes	Yes	No	Yes	Not measured for Quarters					Deadline was postponed to 30 November 2022 and Audit Scotland certified the accounts at Committee on 27 Oct 2022.		
FS003	Local	Provide Report to Council to allow C Tax setting	Yes	Yes	Yes	Yes	Not measured for Quarters							
FS008	Local	Percentage of budget monitoring reports issued to budget managers within target timescales	100%	100%	100%	100%	100%	100%	100%	100%	100%			

Operational PIs - 2. Payments

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FS115	Local	Cost of Invoice D of Finance	£2.70	£4.56	£3.49	TBC	Not measured for Quarters					Cost info will be available once year end reports are complete.	↑	?
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£3.90	£2.13	TBC	Not measured for Quarters					Cost info will be available once year end reports are complete.	↑	?

Operational PIs - 3. Taxation

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FICT137	Local	Gross cost of collecting Non Domestic Rates per property.	£33.33	£37.73	£31.95	TBC	Not measured for Quarters					Cost info will be available once year end reports are complete.	↑	?

Operational Benchmarking PIs

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Latest Note	Short Term Trend Arrow	Status
				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>Moray - Cost of collecting council tax per dwelling - £7.84 (Rank 18 where 1 is the lowest)</p> <p>Comparator Benchmarking Authorities: East Ayrshire - £2.43 East Lothian - £3.91 Fife - £1.52 North Ayrshire - £3.46 Perth & Kinross - £5.73 South Ayrshire - £6.65 Stirling - £4.88 Scotland - £6.59</p>	↑	⬮
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>Moray - % income due from council tax received by end of the year - 96.72% (Rank 10th where 1 is highest)</p> <p>Income received £45,560,131 Income Due £47,105,687.71</p>	↑	✓

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
												Comparator Benchmarking Authorities: East Ayrshire - 94.53% East Lothian - 97.66% Fife - 95.31% North Ayrshire - 93.34% Perth & Kinross - 97.70% South Ayrshire - 95.05% Stirling - 97.68% Scotland - 95.73%		
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	92.2%	84.02%	85.49%							Moray - % invoices sampled that were paid within 30 days - 85.49% (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 & Kinross - 93.96% South Ayrshire - 95.38% Stirling - 84.61% Scotland - 92.20%	↑	⛔
SFINSUS01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	24.4%	25.05%	26.33%							Moray - Total useable reserves as a % of council annual budgeted net revenue - 26.33% (Rank 13th where 1 is the highest) Comparator Benchmarking: East Ayrshire - 26.83% East Lothian - 13.19% Fife - 22.50% North Ayrshire - 25.90% Perth & Kinross - 30.30% South Ayrshire - 20.69% Stirling - 22.40% Scotland - 24.4%	↑	✅
SFINSUS02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	3.48%	7.2%	2.23%							Moray - Uncommitted General Fund Balance as a % of council annual budgeted net revenue - 2.23% (Rank 22nd where 1 is highest) Comparator Benchmarking: East Ayrshire - 2.60% East Lothian - 0.91% Fife - 3.30% North Ayrshire - 3.10%	↓	⛔

Code	Code	Short Name	Current Target	2020/21	2021/22	2022/23	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
												Perth & Kinross – 3.80% South Ayrshire – 2.07% Stirling – 4.50% Scotland – 3.48%		
SFINSUS03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	5.89	8	8.27							Not measured for Quarters	↓	🛑
SFINSUS04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	22.12	21.6	20.72							Not measured for Quarters	↓	⚠️
SFINSUS05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	98.25%	89.6%	91.13%							Not measured for Quarters	↑	🛑
												Moray – Ratio of financing costs to net revenue stream - housing revenue account – 20.72 (Rank 13th where 1 is lowest) Comparator Benchmarking: East Ayrshire – 17.61 East Lothian – 28.99 Fife – 22.04 North Ayrshire – 18.70 Perth & Kinross – 24.43 South Ayrshire – 10.91 Stirling – 19.00 Scotland – 22.12		
												Moray – Actual outturn as a % of budgeted expenditure– 91.13% (Rank 32nd where 1 is highest) Comparator Benchmarking: East Ayrshire – 100.04% East Lothian – 99.47% Fife – 93.64% North Ayrshire – 95.91% Perth & Kinross – 95.01% South Ayrshire – 92.83% Stirling – 100.72% Scotland – 98.25%		