

2023-24 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				

3. Operational PIs - 1. Accountancy

Code	Code	Short Name	Current Target	2021/22	2022/23	2023/24	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	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	No	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%	100%	91.67%	100%	100%	100%	100%	100%	100%			

3. Operational PIs - 2. Payments











Code	Code	Short Name	Current Target	2021/22	2022/23	2023/24	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FS115	Local	Cost of Invoice D of Finance	£2.70	£3.49	£3.17	TBC	Not measured for Quarters						?	?
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£2.13	£1.59	TBC	Not measured for Quarters						?	?

3. Operational PIs - 3. Taxation

Code	Code	Short Name	Current Target	2021/22	2022/23	2023/24	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	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.	£33.00	£31.95	£23.26	TBC	Not measured for Quarters						?	?

4. Benchmarking PIs

Code	Code	Short Name	Current Target	2021/22	2022/23	2023/24	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
CORP4	Nat(b)	Cost of collecting council tax per dwelling	£6.84	£8.36	£7.54		Not measured for Quarters					Cost of collecting council tax - £352,665 No. of dwellings 46,773 Moray - £7.54 FG - £7.58 Scotland - £6.84 2022/23 National Rank 18 FG Rank 7 2021/22 National Rank 18 FG Rank 8 (based on original 2021/22 data) (where 1 is lowest)	↑	⛔
CORP7	Nat(b)	% of income due from council tax received by the end of the year	96.2%	96.72%	96.71%		Not measured for Quarters					Income received from council tax - £47,599,997 Income due - £49,219,788 Moray - 96.7% FG - 96.8% Scotland - 96.2% 2022/23 National Rank 15 FG Rank 4 2021/22 National Rank 10 FG Rank 4 (where 1 is highest)	↓	✅

Code	Code	Short Name	Current Target	2021/22	2022/23	2023/24	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	90.6%	85.49%	89.37%							No of invoices paid within 30 days 49,503 No of invoices 55,392 Moray - 89.4% FG - 91.4% Scotland - 90.6% 2022/23 National Rank 23 FG Rank 6 2021/22 National Rank 26 FG Rank 6 (where 1 is highest)		
SFINSUS 01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	24.5%	26.33%	24.8%							Moray - 24.8% FG - 22.6% Scotland - 24.5% 2022/23 National Rank 16 FG Rank 3 2021/22 National Rank 13 FG Rank 3 (where 1 is highest)		
SFINSUS 02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	3.2%	2.23%	2.1%							Moray - 2.1% FG - 2.7% Scotland - 3.2% 2022/23 National Rank 25 FG Rank 8 2021/22 National Rank 22 FG Rank 6 (where 1 is highest)		
SFINSUS 03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	5.4%	8.27%	8.7%							Moray - 8.75 FG - 5.3% Scotland - 5.4% 2022/23 National Rank 29 FG Rank 7 2021/22 National Rank 27 FG Rank 7 (where 1 is lowest)		
SFINSUS 04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	21.4%	20.72%	22%							Moray - 22% FG Average - 20.7% Scotland - 21.4% 2022/23 National Rank 14 FG Rank 5 2021/22 National Rank 13 FG Rank 5 (where 1 is lowest)		
SFINSUS 05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	98.6%	91.13%	93.4%							Net outrun revenue expenditure £241,221 Net budgeted revenue expenditure £258,227 Moray - 93.4% FG Average - 97.6% Scotland - 98.6% 2022/23 National Rank 31 FG Rank 7 2021/22 National Rank 32 FG Rank 8 (where 1 is highest)	