

2024-25 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				

Section 6 - Operational PIs - 1. Accountancy

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	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					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%	91.67%	100%	100%	100%	100%	100%	100%	100%			

Section 6 - Operational PIs - 2. Payments









Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
FS115	Local	Cost of Invoice D of Finance	£4.00	£3.17	£3.26		Not measured for Quarters					Target amended to £4.00 as part of PI Review for 2024/25.	↓	🛑
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£1.59	£1.77		Not measured for Quarters					Target to be reviewed. Been £2.95 since 2011.	↓	✅





Section 6 - Operational PIs - 3. Taxation

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	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	£23.26	£33.30		Not measured for Quarters					Costs have increased back to that seen previously following an exceptionally high 10% penalty income collected by sheriff officers in 2022/23. 2022/23 - £-113k 2023/24 - £-41k	↓	⚠️

Section 6a - Benchmarking PIs

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
CORP4	Nat(b)	Cost of collecting council tax per dwelling	£7.55	£7.54	£6.86		Not measured for Quarters					Moray - Cost per dwelling of collecting Council Tax (2023-24) = £6.86 (Rank 17/32 nationally and 4/8 within family group) Scotland Average £5.89 Highland - £3.77 Angus - £5.42 Stirling - £6.47 Moray - £6.86 Scottish Borders - £7.29 East Lothian - £7.82 Argyll & Bute - £10.89 Midlothian - £11.86 Family group average £7.55 Scotland Average £5.89	↑	⚠️

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	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	96.2%	96.71%	96.2%							Moray - Percentage of income due from Council Tax received by the end of the year (2023-24) = 96.2% (Rank 17/32 nationally and 5/8 within family group) Scotland Average - 95.5% Stirling - 97.5% Angus - 96.9% East Lothian - 96.8% Argyll & Bute - 96.3% Moray - 96.2% Scottish Borders - 96.2% Highland - 95.9% Midlothian - 93.8% Family group average 96.2% Scotland Average - 95.5%		
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	89.5%	89.4%	89.4%							Moray - Percentage of invoices sampled that were paid within 30 days (2023-24) = 89.4% (Rank 27/32 nationally and 6/8 within family group) Scotland Average - 93.1% Fife - 96.4% North Ayrshire - 95.8% Perth & Kinross - 95.6% East Ayrshire - 93.5% Stirling - 91.5% Moray - 89.4% East Lothian - 86.6% South Ayrshire - 67.4% Family group average 89.5% Scotland Average - 93.1%		
SFINSUS 01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	21%	24.8%	19.0%							Moray - 19% FG - 21% Scotland - 23.9% 2023/24 National Rank 24 FG Rank 4 2022/23 National Rank 16 FG Rank 3 (where 1 is highest)		
SFINSUS 02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.4%	2.1%	2.3%							Moray - 2.3% FG - 2.4% Scotland - 2.3% 2023/24 National Rank 14 FG Rank 5 2022/23 National Rank 25 FG Rank 8		

Code	Code	Short Name	Current Target	2022/23	2023/24	2024/25	Q3 2023/24	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value				
												(where 1 is highest)		
SFINSUS 03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	6.2%	8.7%	8.7%		Not measured for Quarters					Moray - 8.7% FG - 6.2% Scotland - 5.8% 2023/24 National Rank 27 FG Rank 7 2022/23 National Rank 29 FG Rank 7 (where 1 is lowest)		
SFINSUS 04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	21.6%	22%	23.6%		Not measured for Quarters					Moray - 23.6% FG Average - 21.6% Scotland - 20.0% 2023/24 National Rank 15 FG Rank 6 2022/23 National Rank 15 FG Rank 5 (where 1 is lowest)		
SFINSUS 05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	99.3%	93.4%	97.1%		Not measured for Quarters					Moray - 97.1% FG Average - 99.3% Scotland - 99.6% 2023/24 National Rank 29 FG Rank 7 2022/23 National Rank 31 FG Rank 7 (where 1 is highest)	