

2025-28 Quarter to December 2025 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. Strategic Finance

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS008	Local	Percentage of budget monitoring reports issued to budget managers within target timescales	100%	100%	100%	100%	100%	100%	100%	100%	100%			

Section 6 - Operational PIs

2. Finance Operations

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	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			Not measured for Quarters						▬	✓
FS115	Local	Cost of Invoice D of Finance	£4.00	£3.26	£3.25		Not measured for Quarters						↑	✓
FS116	Local	Cost of collecting sundry debtors D of Finance	£2.95	£1.77	£1.85		Not measured for Quarters						↓	✓

Section 6 - Operational PIs

3. Taxation

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	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.	£33.00	£33.30	£32.09		Not measured for Quarters						↓	✓

Section 6a - Benchmarking PIs

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	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	£4.46	£7.12	£8.12							Family Group Rank 6/8 National Rank 22/32 Angus £7.22 Argyll & Bute £11.57 East Lothian £7.66 Highland £3.66 Midlothian £13.85 <i>Moray</i> £8.12 Scottish Borders £7.10 Stirling £5.43		
CORP7	Nat(b)	% of income due from council tax received by the end of the year	96.8%	96.2%	96.2%							Family Group Rank 4/8 National Rank 14/32 Angus 96.8% Argyll & Bute 95.5% East Lothian 96.8% Highland 95.7% Midlothian 94.0% <i>Moray</i> 96.2% Scottish Borders 96.1% Stirling 97.6%		
CORP8	Nat(b)	% of invoices sampled that were paid within 30 days	96.3%	89.4%	89.5%							Family Group Rank 5/8 National Rank 27/32 East Ayrshire 95.2% East Lothian 87.5% Fife 97.1% <i>Moray</i> 89.5% North Ayrshire 96.4% Perth & Kinross 95% South Ayrshire 85.0% Stirling 64.2%		

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FINSUS01	Nat(b)	Total useable reserves as a % of council annual budgeted revenue	27.2%	19.0%	13.8%							Family Group Rank 6/8 National Rank 24/32 Not measured for Quarters East Ayrshire 28.6% East Lothian 14.6% Fife 12.0% <i>Moray</i> 13.8% North Ayrshire 23.5% Perth & Kinross 23.6% South Ayrshire 10.6% Stirling 18.2% Family Group Average 18.1% National Average 19.3%		
FINSUS02	Nat(b)	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.3%	2.3%	2.1%							Family Group Rank 4/8 National Rank 11/32 Not measured for Quarters East Ayrshire 2.0% East Lothian 2.3% Fife 2.0% <i>Moray</i> 2.1% North Ayrshire 2.0% Perth & Kinross 4% South Ayrshire 1.4% Stirling 2.9% Family Group Average 2.3% National Average 1.9%		
FINSUS03	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - General Fund	5.0%	8.7%	10.8%							Family Group Rank 8/8 National Rank 31/32 Not measured for Quarters East Ayrshire 6.1% East Lothian 5.0% Fife 5.3% <i>Moray</i> 10.8% North Ayrshire 3.3% Perth & Kinross 8.0% South Ayrshire 6.8% Stirling 5.2% Family Group Average 6.3% National Average 6.0%		

Code	Code	Short Name	Current Target	2023/24	2024/25	2025/26	Q3 2024/25	Q4 2024/25	Q1 2025/26	Q2 2025/26	Q3 2025/26	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FINSUS04	Nat(b)	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	20.0%	23.6%	30.1%							Family Group Rank 7/8 National Rank 18/32 Not measured for Quarters East Ayrshire 19.1% East Lothian 33.6% Fife 27.3% <i>Moray</i> 30.1% North Ayrshire 21.3% Perth & Kinross 23.2% South Ayrshire 20.4% Stirling 20.8% Family Group Average 24.5% National Average 20.7%		
FINSUS05	Nat(b)	Actual outturn as a percentage of budgeted expenditure	101.0%	97.1%	100.4%							Family Group Rank 3/8 National Rank 13/32 Not measured for Quarters East Ayrshire 100.7% East Lothian 99.6% Fife 99.7% <i>Moray</i> 100.4% North Ayrshire 99.1% Perth & Kinross 98.4% South Ayrshire 99.5% Stirling 103.4% Family Group Average 100.1% National Average 100.1%		
FINSUS06	Nat(b)	Reliance on Reserves as a % of Net Expenditure	0.1%	1.2%	0%							Family Group Rank 1/8 National Rank 1/32 Not measured for Quarters East Ayrshire 0.0% East Lothian 1.0% Fife 0.0% <i>Moray</i> 0.0% North Ayrshire 1.2% Perth & Kinross 0.9% South Ayrshire 1.2% Stirling 1.8% Family Group Average 0.8% National Average 0.6%		