

Scottish Local Authorities**Appendix 1****Finance Services - Performance Indicators****1. Collection of Sundry Debtors Accounts**

1.1 The proportion of Outstanding Debt that is more than 90 days old from date of invoice as at 31st March.

Authority	2007/8
Aberdeen City	40%
Aberdeenshire	27.11%
Angus	23.00%
Argyll & Bute	25.67%
Clackmannanshire	48.25%
Dumfries & Galloway	34%
Dundee City	17.73%
East Ayrshire	52%
East Dunbartonshire	17.30%
East Lothian	74.84%
East Renfrewshire	10.40%
Edinburgh City of	41.37%
Eilean Siar (Western Isles)	56.02%
Falkirk	FTR
Fife	18.24%
Glasgow City	14.65%
Highland	25.70%
Inverclyde	50.21%
Midlothian	65.64%
Moray	50.04%
North Ayrshire	46.93%
North Lanarkshire	42.35%
Orkney Islands	44.50%
Perth & Kinross	37.40%
Renfrewshire	39.84%
Scottish Borders	37.65%
Shetland Islands	8.00%
South Ayrshire	10.81%
South Lanarkshire	16.00%
Stirling	29.20%
West Dunbartonshire	43.47%
West Lothian	FTR

Average 34.9%

FTR = Failed to Return

Finance Services - Performance Indicators

2. Payment of Invoices

2.1 Average value of invoices processed

2.2 Percentage of all payments which are made by electronic means

Authority	2007/08	
	A	B
Aberdeen City	£173.40	77.5%
Aberdeenshire	£1,042.54	92.9%
Angus	£881.77	88.4%
Argyll & Bute	£990.00	79.9%
Clackmannanshire	£1,874.97	FTR
Dumfries & Galloway	£1,041.26	96.0%
Dundee City	£1,329.40	92.0%
East Ayrshire	£1,314.07	83.3%
East Dunbartonshire	£943.30	59.9%
East Lothian	£1,287.85	97.95%
East Renfrewshire	£1,435.84	87.0%
Edinburgh City of	£1,854.90	80.0%
Eilean Siar (Western Isles)	£790.22	72.4%
Falkirk	FTR	FTR
Fife	£1,429.00	83.7%
Glasgow City	£2,092.00	FTR
Highland	£2,413.67	63.5%
Inverclyde	£1,998.38	87.6%
Midlothian	£1,144.15	90.0%
Moray	£1,138.02	97.1%
North Ayrshire	£1,290.32	81.9%
North Lanarkshire	£1,032.09	96.9%
Orkney Islands	£641.84	87.0%
Perth & Kinross	£1,418.47	98.5%
Renfrewshire	£926.21	100.0%
Scottish Borders	£885.10	68.0%
Shetland Islands	£984.25	85.9%
South Ayrshire	£946.27	85.4%
South Lanarkshire	£1,092.19	96.6%
Stirling	£2,163.00	94.6%
West Dunbartonshire	£1,207.96	75.3%
West Lothian	£1,503.00	92.0%

Average

£ 1,266.63 85.9%

Scottish Local Authorities

Finance Services - Performance Indicators

3. Corporate Finance Provision

3.1 Accountancy:

Professionally qualified Accountancy employees as a ratio of net expenditure

Authority	2007/08 1:£million
Aberdeen City	FTR
Aberdeenshire	1:19.9
Angus	FTR
Argyll & Bute	1:12.9
Clackmannanshire	1:8.7
Dumfries & Galloway	1:25.4
Dundee City	1:10.4
East Ayrshire	1:11.5
East Dunbartonshire	1:14.2
East Lothian	1:23
East Renfrewshire	1:13.1
Edinburgh City of	1:16.4
Eilean Siar (Western Isles)	1:12.9
Falkirk	FTR
Fife	1:20.3
Glasgow City	1:20.9
Highland	1:21.4
Inverclyde	1:20.9
Midlothian	1:13.8
Moray	1:18.2
North Ayrshire	1:20.9
North Lanarkshire	1:20.1
Orkney Islands	1:17.3
Perth & Kinross	1:22
Renfrewshire	1:8
Scottish Borders	FTR
Shetland Islands	1:91.4
South Ayrshire	1:23.1
South Lanarkshire	1:15:78
Stirling	1:19.1
West Dunbartonshire	1:11.9
West Lothian	1:15.7

Average

1:19.6
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3. Corporate Finance Provision

3.2a Cost of Accountancy Function per £000 of net expenditure

3.2b Cost of Corporate Accountancy Accountancy function per £000 of net expenditure

Authority	2007/8 (a)	2007/8 (b)
Aberdeen City		
Aberdeenshire	£4.17	£1.45
Angus	FTR	FTR
Argyll & Bute	£9.72	£0.74
Clackmannanshire	£5.76	£2.35
Dumfries & Galloway	£3.59	£1.44
Dundee City	£25.48	FTR
East Ayrshire	£7.55	£3.84
East Dunbartonshire	£7.78	£5.46
East Lothian	£4.56	£2.40
East Renfrewshire	£6.78	£3.00
Edinburgh City of	£6.05	£2.51
Eilean Siar (Western Isles)	£7.53	£4.36
Falkirk	FTR	FTR
Fife	£5.51	£1.85
Glasgow City	£3.66	£1.45
Highland	£3.20	£8.10
Inverclyde	£6.15	£2.76
Midlothian	£6.99	£3.71
Moray	£5.18	£2.05
North Ayrshire	£3.29	£1.51
North Lanarkshire	£9.84	£6.26
Orkney Islands	£7.81	£3.68
Perth & Kinross	£3.50	£1.62
Renfrewshire	£7.54	£3.85
Scottish Borders	FTR	FTR
Shetland Islands	£6.23	FTR
South Ayrshire	£9.18	£3.41
South Lanarkshire	£6.15	£3.00
Stirling	£6.06	£2.84
West Dunbartonshire	£5.47	£2.65
West Lothian	£6.30	£3.47

Average

6.59

2.95

Scottish Local Authorities**Finance Services - Performance Indicators****4. Payment of Salaries and Wages****4.1 Ratio of Payslips to Total Employees**

Authority	2007/08
Aberdeen City	30:1
Aberdeenshire	33.44:1
Angus	FTR
Argyll & Bute	31.63:1
Clackmannanshire	18.98:1
Dumfries & Galloway	39.34:1
Dundee City	19.9:1
East Ayrshire	27.3:1
East Dunbartonshire	27.58:1
East Lothian	16.75:1
East Renfrewshire	25.6:1
Edinburgh City of	23.4:1
Eilean Siar (Western Isles	23.8:1
Falkirk	FTR
Fife	19:1
Glasgow City	25:1
Highland	33.12:1
Inverclyde	31:1
Midlothian	25.5:1
Moray	22.8:1
North Ayrshire	25.4:1
North Lanarkshire	34.39:1
Orkney Islands	17.27:1
Perth & Kinross	16.12:1
Renfrewshire	21.68:1
Scottish Borders	32.13:1
Shetland Islands	22.4:1
South Ayrshire	32:1
South Lanarkshire	22.7:1
Stirling	26:1
West Dunbartonshire	21.8:1
West Lothian	20.16:1

Average**26.4:1**

Scottish Local Authorities

Finance Services - Performance Indicators

5.1 Total Income Collection

The overall percentage of Council Tax due for the year and the previous four financial years which has been recovered by 31st March 2009

Authority	New Measure
Aberdeen City	94.9%
Aberdeenshire	96.9%
Angus	97.1%
Argyll & Bute	96.9%
Clackmannanshire	94.2%
Dumfries & Galloway	95.0%
Dundee City	92.12%
East Ayrshire	94.5%
East Dunbartonshire	97.0%
East Lothian	97.0%
East Renfrewshire	97.5%
Edinburgh City of	94.5%
Eilean Siar (Western Isles)	96.5%
Falkirk	FTR
Fife	96.2%
Glasgow City	89.6%
Highland	97.0%
Inverclyde	94.80%
Midlothian	96.1%
Moray	97.40%
North Ayrshire	95.2%
North Lanarkshire	96.00%
Orkney Islands	98.7%
Perth & Kinross	97.50%
Renfrewshire	95.8%
Scottish Borders	97.63%
Shetland Islands	FTR
South Ayrshire	96.70%
South Lanarkshire	96.10%
Stirling	98.20%
West Dunbartonshire	92.16%
West Lothian	95.51%

Average

95.8%

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Finance Services - Performance Indicators

6.1 Treasury Management

Actual ratio of financing costs to the net revenue stream (expressed as a %) for:

6.1 (a) General Fund

(b) Housing Revenue Account

Authority	2007/08	
	A	B
Aberdeen City	FTR	FTR
Aberdeenshire	4.60%	20.60%
Angus	5.42%	9.22%
Argyll & Bute	14.19%	n/a
Clackmannanshire	5.90%	84.91%
Dumfries & Galloway	5.95%	n/a
Dundee City	7.38%	62.50%
East Ayrshire	5.32%	10.65%
East Dunbartonshire	6.45%	23.59%
East Lothian	6.94%	19.85%
East Renfrewshire	6.37%	26.03%
Edinburgh City of	9.58%	35.75%
Eilean Siar (Western Isles)	10.20%	n/a
Falkirk	FTR	FTR
Fife	6.77%	14.11%
Glasgow City	4.41%	n/a
Highland	8.05%	35.41%
Inverclyde	10.38%	39.85%
Midlothian	5.87%	2.63%
Moray	6.18%	62.36%
North Ayrshire	7.83%	19.00%
North Lanarkshire	6.16%	17.63%
Orkney Islands	5.01%	
Perth & Kinross	5.46%	19.53%
Renfrewshire	8.70%	33.40%
Scottish Borders	9.69%	n/a
Shetland Islands	FTR	22.90%
South Ayrshire	4.69%	4.91%
South Lanarkshire	7.70%	14.94%
Stirling	8.76%	20.32%
West Dunbartonshire	7.40%	42.80%
West Lothian	4.80%	31.80%

Average

8.2%

23.3%