

1. Background

- 1.1 There are six inter-related strategic frameworks which are key to evaluating the success of The Plan for North Lanarkshire and assessing delivery towards achieving the overall vision by ensuring each stage is appropriately aligned, planned, guided, implemented, monitored, and governed.
- 1.2 The six frameworks focus on ensuring a corporate one council approach in respect of Policy, Governance, Performance, Self-Evaluation, Project Management, and Demonstrating Improved Outcomes for Communities.
- 1.3 The Strategic Performance Framework comprises performance measurement at three levels (as per the diagram on the right). This aims to collectively provide an overview of performance to help understand the impact of council activities on improving services and outcomes for the people and communities of North Lanarkshire. The measures in this Framework allow for day to day activities, and progress towards achieving the long-term vision set out in The Plan for North Lanarkshire, to be regularly monitored, reported, assessed, and scrutinised.
- 1.4 The Strategic Performance Framework is aligned to the Accounts Commission' *Statutory Direction* which places a requirement on councils to report a range of information in terms of (1) improving local services and outcomes, and (2) demonstrating Best Value. Key points of note in this respect are that the Accounts Commission also expect to see:
- (a) A balance in terms of reporting that captures highlights of good performance as well as areas of performance requiring improvement.
 - (b) Reporting that is undertaken in a timely manner.
 - (c) Easy access to performance information for all citizens and communities.
 - (d) Comparisons of performance (i) over time (e.g. compared to previous years), and (ii) with others (e.g. other local authorities or the national average (where available and appropriate)).
- 1.5 The council's comparative performance in Local Government Benchmarking Framework (LGBF) indicators can be viewed through the Improvement Service's online dashboard: <https://www.improvementservice.org.uk/benchmarking/explore-the-data>
- 1.6 A Performance Reporting Schedule supports the timely submission of a range of performance information to ensure fully informed review, reporting, scrutiny, and decision making processes by Elected Members and senior management. This Schedule, endorsed by the Audit and Scrutiny Panel in February 2024, includes Chief Officer's individual Performance Reviews at Service Committees in line with the Strategic Performance Framework.
- 1.7 This report therefore presents the Finance and Resources Committee with the latest performance results for Finance for Members' further review and scrutiny.



2. Strategic Performance Framework

Finance and Resources Committee responsibilities

- 2.1 In line with the terms of reference outlined in the Scheme of Administration, the Finance and Resources Committee is responsible for monitoring and reviewing performance information for the following Ambition Statements from The Plan for North Lanarkshire.

21. Continue to identify and access opportunities to leverage additional resources to support our ambitions.
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2.2 The high-level performance overview in Appendix 1 presents Members with a summary of the latest results for each performance indicator within the remit of the Chief Officer (Finance).

2.3 The information in Appendix 1 comprises the undernoted. Appendix 2 provides additional context in respect of the council's approach to the measurement of indicators and setting of targets.

- An *ideal direction* arrow - this indicates whether a higher or lower figure is the preferred direction of travel.

↑	A higher figure is better
↓	A lower figure is better

- Measurement unit* - for example whether the result is a %, a number, a unit cost (in £), or a ratio.
- Performance results* for the most recent financial years (depending on availability of data) along with the latest year's target and corresponding RAG status (for indicators where it is appropriate to set targets).

Key to RAG status	
Green	Performance is on target and/or within acceptable thresholds
Red	Performance does not meet target and is outwith acceptable thresholds
Blue	Performance surpasses the target and exceeds expectations

- The most *recent monthly or quarterly results*, along with the corresponding target and RAG status. Note the inclusion of this information is dependent on the measurement frequency of the indicator and availability of data as at the time of reporting.
- A *trend graph* - this captures the direction of travel achieved over the years and includes the most recent monthly or quarterly results where available.
- Comments* - narrative summarising the current position and providing an explanation for any significant variations in performance. Where applicable, this narrative also highlights any internal or external factors impacting on service delivery as well as any residual effects of the pandemic, e.g. any increase or decrease in the volume of transactions or enquiries processed.

2.4 A large volume of data supports the high-level performance overview in Appendix 1. This is outlined in the **latest performance results for Finance** Excel spreadsheet which is available through the following link for Members to carry out a deep dive and review and scrutinise each performance indicator further. The *Menu* on the second tab of the spreadsheet contains built in hyperlinks that automatically take the user to a tab for each performance indicator and therefore provides a useful navigation aid to review the contents of the file.

- [Latest performance results for Finance.xlsx](#)

Current context

2.5 The Finance restructure implemented from April 2022 aimed to support greater resilience and effectiveness which has helped the service improve performance across a number of areas. However, during 2024/25 the service continues to experience increasing demand for services such as Scottish Welfare Fund and other benefit applications as the cost of living crisis continues.

Recent Performance highlights

- 2.6 The service continues to demonstrate positive trends across cost measures including improvements in the cost of the closure of the annual accounts and the cost of collecting Council Tax and cost per case for Housing Benefits and Council Tax. These improvements are largely as a result of the service's ability to absorb additional demand.
- 2.7 The collection rate for Non Domestic Rates improved for the third year in a row following a significant dip in performance linked to the economic impact of the Covid pandemic.
- 2.8 The Council has witnessed an increase in the proportion of residents choosing to pay their Council Tax by Direct Debit which is an important measure as the Council looks to increase collection and reduce the costs of administering Council Tax.
- 2.9 While the number of invoices processed within 30 days is still performing below target, significant work by the Service during 2023/24 both with internal efficiency and improving the performance of other services has seen the measure improve from 76.0% in 2022/23 to 92.0% in 2023/24.

Areas of performance requiring improvement

- 2.10 The Service continues to progress initiatives to improve Council Tax collection which includes incentivising payment by Direct Debit, improving uptake of the online portal and, alongside the Sheriff Officers and colleagues in Legal and Democratic, reviewing long-standing Council Tax debts.
- 2.11 During 2023/24 there were dips in performance within the team in managing the administration of benefit and Scottish Welfare Fund applications within the timescales included in the performance measures. The service has worked during 2023/24 and during 2024/25 to build additional resilience into the teams and to increase the pace of automation of tasks to ensure that the volume and complexity of claims can continue to be managed within the resources available to the service.

Next steps

- 2.12 As noted in paragraph 1.6, the Strategic Performance Framework is supported by a Performance Reporting Schedule. This sets out the arrangements for service, statutory, and Strategic Performance Framework reporting to committee. In this respect the relevant Committee can expect to receive the following in respect of Finance areas of work for 2024 to 2025.

Report	Description	Committee	Committee cycle
Revenues and benefit update report	This report provides an update on the payment performance for council tax and non-domestic rates and the administration of welfare benefits and Council Tax Reduction Scheme,	Finance and Resources Committee	Each cycle
Treasury Management annual activity report	This report fulfils the key requirements of the council's reporting procedures for Treasury Management in accordance with the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and reports on the council's	Finance and Resources Committee	Cycle 3 of 2024

	performance in complying with the mandatory prudential indicators,		
Financial monitoring report – council summary (revenue)	This report presents the council’s revenue monitoring position for the General Fund Account, Housing Revenue Account, and Adult Health and Social Care	Finance and Resources Committee	Each cycle
Financial monitoring report – council summary (capital)	This report presents the council’s capital monitoring position for the council’s capital programmes, including general services, housing revenue account, City Deal, etc.	Finance and Resources Committee	Each cycle
Financial monitoring - savings	This report provides an update on the achievement of the three-year financial savings targets and progress in implementing one -off investment priorities.	Finance and Resources Committee	6-monthly
Annual accounts	The Local Authority Accounts (Scotland) Regulations 2014 require the council to prepare an annual Statement of Accounts in accordance with proper accounting practices. These regulations also required that, as a committee of the authority whose remit includes audit or governance functions, the Audit and Scrutiny Panel meet to consider the audited annual accounts with the aim to approve these for signature no later than 30th September, and to publish these by 31st October immediately following the financial year to which they relate.	Audit and Scrutiny Panel	Cycle 2 in 2024 (unaudited accounts) Cycle 3 in 2024 (audited accounts)

3. Measures of success

3.1 Measures of success include:

- Regular oversight and monitoring of performance across the organisation to gain assurances in terms of governance and accountability.
- Regular review and challenge processes to scrutinise the performance of the council to ensure effective use of resources and that resources are directed in accordance with agreed policy and according to priorities, while ensuring sound decision making and clear accountability for the use of resources in achieving improved outcomes for service users and the local community.
- Performance monitoring, management, and reporting arrangements that support the demonstration of improved performance in local services and outcomes, and the delivery of Best Value.

4. Supporting documentation

Appendix 1 - High-level performance overview

Appendix 2 - Note for information in respect of performance indicators and targets.



Elaine Kemp
Chief Officer (Finance)

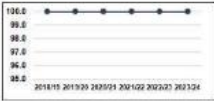
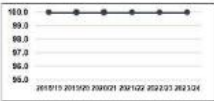
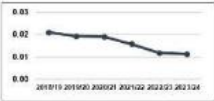


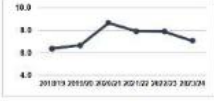

5. Impacts

5.1 Public Sector Equality Duty and Fairer Scotland Duty Does the report contain information that has an impact as a result of the Public Sector Equality Duty and/or Fairer Scotland Duty? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, please provide a brief summary of the impact? If Yes, has an assessment been carried out and published on the council's website? https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments Yes <input type="checkbox"/> No <input type="checkbox"/>
5.2 Financial impact Does the report contain any financial impacts? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, have all relevant financial impacts been discussed and agreed with Finance? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?
5.3 HR policy impact Does the report contain any HR policy or procedure impacts? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, have all relevant HR impacts been discussed and agreed with People Resources? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?
5.4 Legal impact Does the report contain any legal impacts (such as general legal matters, statutory considerations (including employment law considerations), or new legislation)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, have all relevant legal impacts been discussed and agreed with Legal and Democratic? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?
5.5 Data protection impact Does the report / project / practice contain or involve the processing of personal data? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, is the processing of this personal data likely to result in a high risk to the data subject? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, has a Data Protection Impact Assessment (DPIA) been carried out and e-mailed to dataprotection@northlan.gov.uk Yes <input type="checkbox"/> No <input type="checkbox"/>
5.6 Technology / Digital impact Does the report contain information that has an impact on either technology, digital transformation, service redesign / business change processes, data management, or connectivity / broadband / Wi-Fi? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, please provide a brief summary of the impact? Where the impact identifies a requirement for significant technology change, has an assessment been carried out (or is scheduled to be carried out) by the Enterprise Architecture Governance Group (EAGG)? Yes <input type="checkbox"/> No <input type="checkbox"/>

5.7	<p>Environmental / Carbon impact</p> <p>Does the report / project / practice contain information that has an impact on any environmental or carbon matters?</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact?</p>
5.8	<p>Communications impact</p> <p>Does the report contain any information that has an impact on the council's communications activities?</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact?</p>
5.9	<p>Risk impact</p> <p>Is there a risk impact?</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the key risks and potential impacts, highlighting where the risk(s) are assessed and recorded (e.g. Corporate or Service or Project Risk Registers), and how they are managed?</p>
5.10	<p>Armed Forces Covenant Duty</p> <p>Does the report require to take due regard of the Armed Forces Covenant Duty (i.e. does it relate to healthcare, housing, or education services for in-Service or ex-Service personnel, or their families, or widow(er)s)?</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the provision which has been made to ensure there has been appropriate consideration of the particular needs of the Armed Forces community to make sure that they do not face disadvantage compared to other citizens in the provision of public services.</p>
5.11	<p>Children's rights and wellbeing impact</p> <p>Does the report contain any information regarding any council activity, service delivery, policy, or plan that has an impact on children and young people up to the age of 18, or on a specific group of these?</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact and the provision that has been made to ensure there has been appropriate consideration of the relevant Articles from the United Nations Convention on the Rights of the Child (UNCRC). If Yes, has a Children's Rights and Wellbeing Impact Assessment (CRWIA) been carried out?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

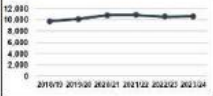
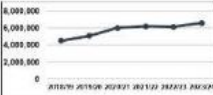
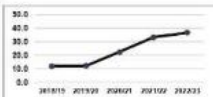
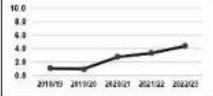
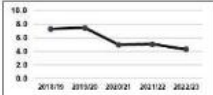
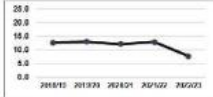
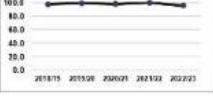
Finance

High-level performance overview - as at September 2024.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24 target	2023/24 RAG status	2024/25 ytd	2024/25 target	2024/25 RAG status	trend	comments
												(for monthly or quarterly monitored indicators only)		(for monthly or quarterly monitored indicators only)		
Statutory financial reports - % completed by deadline date	i099	higher figure is better	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	green	only measured annually	100.0			All statutory financial reports continued to be completed by the deadline date.
Treasury - % of prudential indicators complied with	i100	higher figure is better	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	green	only measured annually	100.0			The council continues to achieve 100% compliance with the suite of prudential indicators.
Accounts - cost of closure of accounts as a % of gross expenditure	i095	lower figure is better	%	0.021	0.019	0.019	0.016	0.012	0.011	0.030	blue	only measured annually	0.030			There has been an increase in Gross Expenditure in the Annual Accounts compared with prior year coupled with decreases in costs of completion due to staff vacancies.
Accounts - % variation between forecast outturn and actual outturn	i096	ideal direction is as close to zero as possible	%	-0.837	-0.157	0.029	-0.776	0.446	#DIV/0!	0.000		only measured annually	0.000			
Council tax - % of income due from council tax collected in the year	PI119	higher figure is better	%	94.08	94.08	93.32	94.61	94.95	94.05	95.0	green	The figures for this indicator accumulate during the year, it is only at the year end that the YTD figure is comparable to the target	95.0			Council tax collection rates as at the end of 2023/24 shows a slight decrease from previous years. It is worth noting that the total council tax collected increased - from £131.7m in 2022/23 to £137.7m in 2023/24.
Council tax collection - cost of collecting council tax per dwelling	i093	lower figure is better	£	6.37	6.65	8.65	7.90	7.88	7.06	9.50	blue	only measured annually	9.50			The cost of collecting Council Tax reduced by during 2023/24 as the number of dwellings on the Council Tax roll increased more significantly than costs of administering Council Tax.
Council tax - % payers opting to pay by direct debit	i115	higher figure is better	%	55.3	55.9	57.5	59.2	59.0	60.7	59.0	blue	only measured annually	59.0			The total number of Council Tax payers paying by Direct Debit increased by 3.1%, with payers being encouraged to switch to direct debit as their method of payment. Over the period of the data provided the number of council tax payers paying by direct debit has increased by almost 26.4% from 77,154 in 2015/16 to 97,507 in 2023/24.

Indicator	id	ideal direction	unit of measurement	2019/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24 target	2023/24 RAG status	2024/25 ytd (for monthly or quarterly monitored indicators only)	2024/25 target	2024/25 RAG status (for monthly or quarterly monitored indicators only)	trend	comments
Non domestic rates - % collected in the year	PI120	higher figure is better	%	96.30	96.12	92.65	93.68	94.43	94.62	95.8	green		95.8			Non domestic rates collection rates as at the end of 2023/24 (94.62%) show an increase from the previous year (94.43%), but this is still showing signs of being impacted by the wider economic pressures as the levels of collection remain below pre-pandemic and pre-cost of living crisis levels.
Payment of invoices, council wide - % paid within 30 calendar days of receipt	I094	higher figure is better	%	89.9	84.2	82.5	84.2	76.0	92.0	96.0	red		96.0			There has been a significant improvement in overall performance in the past year with the % of invoices paid increasing from 76% in 2022/23 to 92% in 2023/24. This is a result of a number of information and reporting campaigns on late submissions, aligned with greater capacity within the payment processing team.
Benefits administration - gross cost per case for housing benefits and council tax reduction	I039	lower figure is better	£	30.54	12.48	18.09	23.42	20.83	27.04	25.00	red	only measured annually	25.00			Recent costs of processing claims has seen an increase since 2022/24, which can be attributed to rising employee costs. The service is working with colleagues in Business and Digital in relation to digital related efficiencies.
Benefits administration - average days to process new claims	PI062	lower figure is better	number	24.6	16.8	15.0	13.2	14.6	14.7	19.0	blue	annual indicator measures average days taken for processing; volume of transactions is monitored monthly	19.0			The service continues to process new claims within statutory guidance levels and is working with colleagues in Business and Digital to develop business processes to continue to improve processing times.
Benefits administration - average days to process claims for changes of circumstances	PI063	lower figure is better	number	7.4	4.7	4.3	4.1	5.0	5.6	6.0	green	annual indicator measures average days taken for processing; volume of transactions is monitored monthly	6.0			The volume of claims for change of circumstances in housing benefit processed in 2023/24 saw a slight reduction of 3% from the previous financial year. The total number of days take to process all claims for changes of circumstances saw an increase from 2022/23 by 11.8%. Performance during the 2023/24 financial year was affected by both increasing demand and a number of staff vacancies. The service continues to process new claims within statutory guidance levels and is working with colleagues in Business and Digital to develop business processes to continue to improve processing times.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24 target	2023/24 RAG status	2024/25 ytd (for monthly or quarterly monitored indicators only)	2024/25 target	2024/25 RAG status (for monthly or quarterly monitored indicators only)	trend	comments
Scottish Welfare Fund crisis grants - % decisions made within one day	CORP9	higher figure is better	%	97.5	99.7	94.8	92.8	85.8	63.6	n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. The service has seen significant increases in demand for Crisis Grants and aims to process applications within the statutory two working day limit.
Scottish Welfare Fund community care grants - % decisions made within 15 days	CORP10	higher figure is better	%	95.1	98.9	88.1	90.3	88.5	50.0	n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. The service has seen significant increases in demand for Community Care Grants and aims to process applications within the statutory fifteen working day limit.
Scottish Welfare Fund - % of budget spent	CORP11	higher figure is better	%	100.7	102.0	66.1	103.2	161.2	128.4	n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. The year end overspend is reflective of the continued high demand for both Crisis and Community Care Grants.
Discretionary housing payments - % of funding spent	CORP12	higher figure is better	%	110.0	111.7	111.2	104.2	100.3	98.3	n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living.
Scottish Welfare Fund community care grant - number of applications received	i120a		number		4,213	4,696	6,417	6,538	6,522	n/a			n/a			This demonstrates an 52% increase in applications received from the position in 2019/20. In response to increasing demands, the restructure implemented in April 2022 aimed to provide greater resilience in managing peaks in demand for Scottish Welfare Fund. As a result, the service currently manages to assess these applications within the parameters outlined by statutory guidance.
Scottish Welfare Fund community care grant - council spend	i120b		£		1,630,684	1,782,166	2,833,341	2,967,653	3,590,316	n/a			n/a			Council spend in respect of community care grants mirrors the increased volume of applications and reflects the maintenance of a Medium priority level for evaluating applications through the financial year.
Scottish Welfare Fund crisis grants - number of applications received	i121a		number		15,795	15,965	18,233	21,015	21,985	n/a			n/a			The service has witnessed a 39% increase in applications received relative to the position in 2019/20, with a 4.6% increase in applications in comparison to the previous financial year. In response to increasing demands, the restructure implemented in April 2022 aimed to provide greater resilience in managing peaks in demand for Scottish Welfare Fund. As a result, the service currently manages to assess these applications within the parameters outlined by statutory guidance.
Scottish Welfare Fund crisis grant - council spend	i121b		£		983,240	1,036,228	1,380,299	1,733,578	1,901,590	n/a			n/a			As can be seen from the trend line in the graph, council spend in respect of crisis grants mirrors the increased volume of applications and reflects the maintenance of a Medium priority level for evaluating applications through the financial year. The financial impact has been managed throughout the Finance and wider Chief Executive's service.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24 target	2023/24 RAG status	2024/25 ytd	2024/25 target	2024/25 RAG status	trend	comments
												(for monthly or quarterly monitored indicators only)		(for monthly or quarterly monitored indicators only)		
Discretionary housing payments - number of applications	i122a		number	9,735	10,122	10,804	10,861	10,561	10,615	n/a			n/a			Following increases in the number of applications during 2018/19 and 2019/20, the service has seen the volume of applications largely stabilise since, with a marginal reduction of around 0.5% during 2023/24 in this demand led area.
Discretionary housing payments - value of awards	i122b		£	4,495,281	5,071,258	6,008,692	6,192,883	6,149,719	6,591,127	n/a			n/a			Council spend in this respect mirrors the volume of applications.
Reserves - total useable reserves as a % of council annual budgeted net revenue	FINSUS1	higher figure is better	%	11.9	12.2	22.4	33.2	36.7		n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service.
Reserves - uncommitted General Fund Balance as a % of council annual budgeted net revenue	FINSUS2	higher figure is better	%	1.1	1.0	2.8	3.4	4.4		n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service.
Affordability - ratio of Financing Costs to Net Revenue Stream	FINSUS3	lower figure is better	number	7.3	7.5	5.0	5.0	4.3		n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service.
Affordability - ratio of Financing Costs to Net Revenue Stream, Housing Revenue Account	FINSUS4	lower figure is better	number	12.6	12.9	12.1	12.8	7.6		n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service.
Annual budget - actual outturn as a percentage of budgeted expenditure	FINSUS5	higher figure is better	%	97.6	99.0	97.9	99.9	95.4		n/a		Only measured annually. Benchmarking indicator.	n/a			This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service.

Note for information in respect of performance indicators and targets

It should be noted that the nature of particular areas of service being measured in order to assess and manage performance do not always lend themselves to a traditional approach to either measuring performance or setting targets, for example:

- Some indicators (and targets) are required to monitor performance against a commitment or minimum standard the council has made in advance to achieve a stated level of performance when delivering a service.
- Some indicators (and targets) are required to assess compliance with legislative requirements.
- Some targets represent the level of performance that the council aims to achieve from a particular activity in either the short, medium, or long-term.
- Some indicators are needed to help present a complete picture of performance in the round, as a single performance indicator used in isolation rarely tells the whole performance story and a range of indicators are required to reflect the economic, efficient, and effective aspects of demonstrating best value.
- Some indicators and targets can help to support accountability to the public in terms of demonstrating best value and an efficient and effective approach to the delivery of services.
- Some indicators are monitored to ensure the council complies with specific requirements, such as information governance or health and safety.
- Some indicators are monitored to provide added context in order to help interpret performance results or supplement other existing measures. Information such as this can be critical to enhance knowledge and decision making in terms of demand to help determine priorities and allocate resources.
- For some indicators it is not appropriate to set targets as it is the trend in the data (i.e. the direction of travel) that provides more meaningful information to allow for an assessment in relation to whether performance has improved.
- Some indicators are national benchmarking indicators where their purpose is to allow for comparisons with other councils and the national average. These benchmarks are, in essence, can openers designed to focus questions on why variations in cost and performance are occurring between similar councils.
- Some indicators are proxy measures, particularly in the case of measuring outcomes, as without directly measurable data for a desired outcome the only alternative is to use a proxy that is an indirect measure of the desired outcome but which is itself strongly correlated to that outcome.