

# Finance and Resources Committee

10.00am, 25 June 2024

## Local Government Benchmarking Framework 2022/23 – Finance and Resource Services

Executive/routine  
Wards

### 1. Recommendations

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- 1.1 That the Finance and Resources Committee note the report setting out the detailed analysis of the Local Government Benchmarking Framework (LGBF) dataset regarding Finance and Resources for the 2022/23 financial year.

**Deborah Smart**

Executive Director of Corporate Services

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## Local Government Benchmarking Framework 2022/23 – Finance and Resource Services

### 2. Executive Summary

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- 2.1 This report provides an overview of the 2022/23 benchmarking data provided by the Scottish Local Government Benchmarking Framework (LGBF) and reflects the recovery of Finance and Resource services post Covid-19.

### 3. Background

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- 3.1 Led by [SOLACE](#), with the support of the [Improvement Service](#), the Local Government Benchmarking Framework aims to provide a benchmarking toolkit for local government.
- 3.2 The publication and use of this data forms part of the Council's statutory requirements for public performance reporting as directed by the Accounts Commission.
- 3.3 It should be noted that LGBF data is always retrospective, and the framework provides benchmarking data and national rankings for services that were delivered in the financial year 2022/23
- 3.4 This is benchmarking data for all Scottish Local Authorities and, where the data is relevant, can present a useful analysis of us in comparison to others.
- 3.5 Currently the dataset for Finance and Resource Services holds 2022/23 data for 19 indicators which crosses the two themes of Corporate Services (including Financial Sustainability) and Corporate Assets.
- 3.6 This report has been presented to this committee today following a motion at the Policy and Sustainability committee meeting of 23 May 2023 which requested that 'The report should be subdivided and provided to the relevant service area Executive Committees to allow greater scrutiny of performance and the actions required to instil a culture of continuous improvement, learning lessons from the better performance in Family Group Councils.'

## 4. Main report

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- 4.1 An online toolkit on the [Improvement Service dashboard](#) has been created to help councils benchmark with other councils.
- 4.2 The framework allows local authorities to compare their performance across a suite of indicators of efficiency (unit cost), outputs and outcomes, covering a wide range of local government activity.
- 4.3 This dataset provides information showing relative position for Edinburgh with the other councils as well as timeseries data for each of the indicators for Edinburgh.

### ***High level Overview***

- 4.4 The latest figures show that overall Finance and Resource services relative position is in the top two quartiles (so above the national average) for 63% of the indicators (12 out of 19), six indicators sit in the second bottom quartile and one indicator is in the bottom quartile.
- 4.5 Compared to last year (2021/22) we have shown improvement in 6 of the indicators and maintained performance for 1 indicator. However, our performance has declined in 12 of the indicators.
- 4.6 The four financial sustainability indicators provide an indication of the financial resilience of each council and show different ways in which councils are managing their finances and dealing with the current pressures while ensuring future resilience.

To enable comparison with other Local Authorities, we have included the national average, a 'family group' average and an average of the other three urban cities (Aberdeen, Dundee and Glasgow) to allow consideration of different perspectives of the data.

## 5. Next Steps

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- 5.1 The Local Government Benchmarking Framework 2022/23 data analysis will be used to inform Senior Management Team discussions and the Council Planning and Performance Framework.

## 6. Financial impact

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- 6.1 There is no financial impact associated with this report.

## 7. Equality and Poverty Impact

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- 7.1 There is no equality or poverty impact arising from the analysis of this data.

## **8. Climate and Nature Emergency Implications**

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- 8.1 There are no climate or nature emergency impacts arising from the analysis of this data.

## **9. Risk, policy, compliance, governance and community impact**

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- 9.1 The publication and use of the benchmarking data forms part of the Council's statutory requirements for public performance reporting, as [directed](#) by the Accounts Commission.

## **10. Background reading/external references**

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- 10.1 [LGBF National Overview Report 2022/23](#) published by the Improvement Service in March 2024.
- 10.2 [Improvement Service Explore the Data](#) website.

## **11. Appendices**

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Appendix A: 2022/23 Finance and Resource Services Overview

Appendix B: Finance and Resource Services Charts

Appendix C: LGBF Family groups

# Appendix A: 2022/23 Edinburgh Overview of Finance and Resource Services

## LGBF 2022/23 summary

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1. This analysis of the most recent Local Government Benchmarking Framework (LGBF) data provides:
  - a. a summary of Edinburgh's relative position and indicator performance compared to the previous years, 2020/21 (mid-Covid) and 2021/22 (post-Covid)
  - b. indicator data and the national relative position for 19 LGBF indicators
  - c. urban cities, Scotland average and Family Group comparative data
  - d. an overview of national performance trends and local factors.
2. This report covers the 19 indicators with updated data since the previous LGBF 2021/22 release.

### Edinburgh – summary of Finance and Resource Services

3. Council Tax collection achieved the best rate ever at 97.3% with Edinburgh remaining in the top 10 relative position.
4. Edinburgh remain lowest of the cities, family group and Scottish average for sickness absence days among non-teaching staff, and relative position has improved to the best position since 2012/13. Teachers' sickness absence days remains high compared to the family group, 3 cities and the Scottish average but the increase is in line with the national picture.
5. The cost of Support services as a % of total gross expenditure increased slightly in 2022/23 but that can be attributed to one-off costs for the HR system replacement.
6. The % of operational buildings that are suitable for their current use has shown steady improvement from a low of 69% in 2017/18 and is sitting 89% in 2022/23, the same level as in 2021/22. This keeps Edinburgh above the Scottish average. The biggest increase happened between 2020/21 to 2021/22 (from 73% to 89%) which is attributed to a change in what we supplied as data in 2021/22 which led to a more accurate reflection of our properties rather than actual improvements in performance.
7. The proportion of internal floor area of operational buildings in satisfactory condition has shown steady improvement over the last 5 years. However, over the last year there has been a decrease in the percentage of 3.6% (from 90.1% in 21/22 to 86.4% in 22/23). This increase is largely the result of ongoing work to improve the quality of information on the floor area of the Council's estate, which resulted in the recorded gross internal area increasing by 4%. The amount of internal area in satisfactory condition remained within 0.2% of the 2021/22 figure.

## Edinburgh – relative position 2022/23

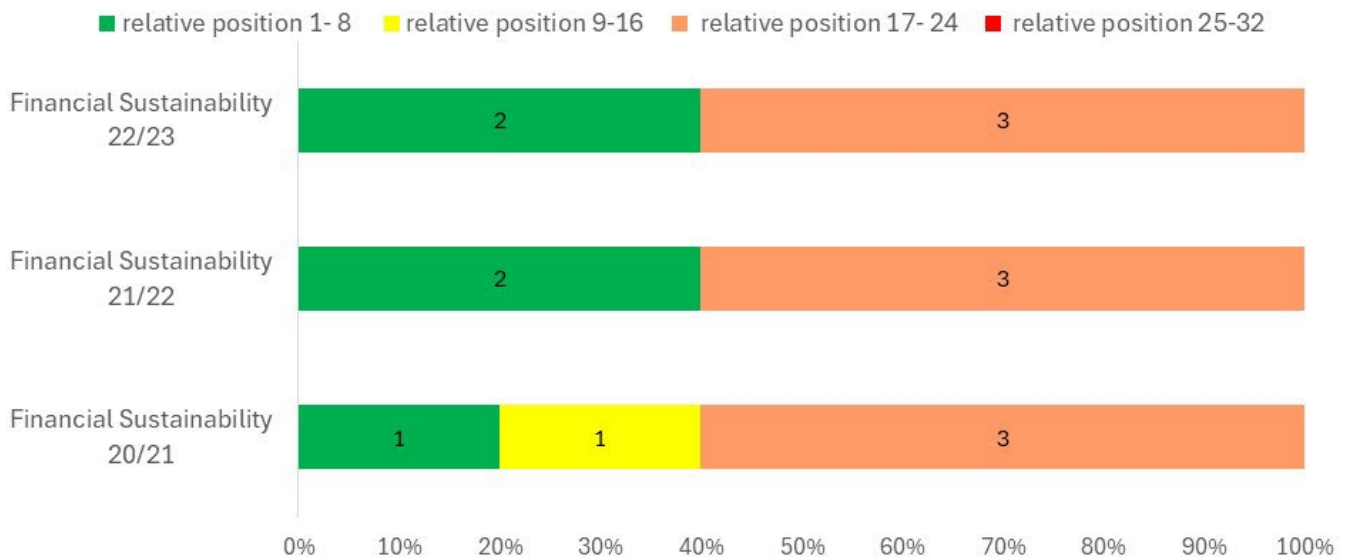
8. The latest figures show that overall Finance and Resource Services relative position is in the top two quartiles (so above the national average) for 63% of the indicators (12 out of 19), six indicators sit in the second bottom quartile and one indicator is in the bottom quartile.

**Chart 1: Edinburgh relative position by theme – Finance and Resource Services**

LGBF 22/23 compared with 21/22 and 20/21 -% of indicators by relative position (1 to 32)



LGBF 22/23 compared with 21/22 and 20/21 -% of indicators by relative position (1 to 32)

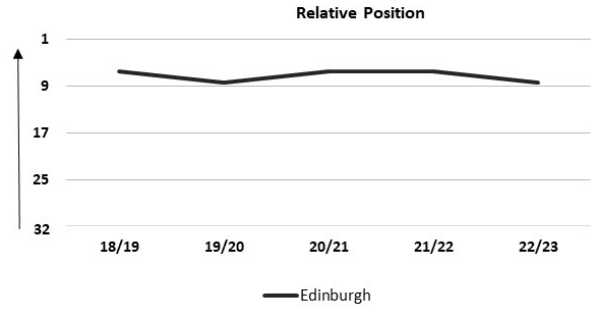
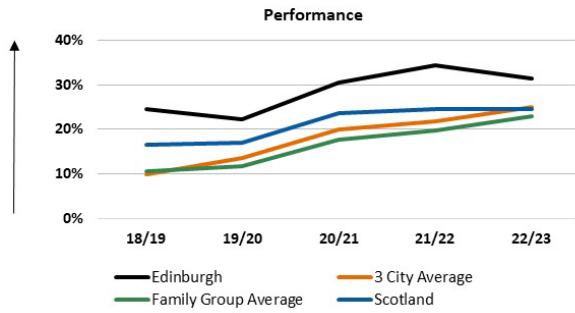


## **Edinburgh – Finance and Resource services performance**

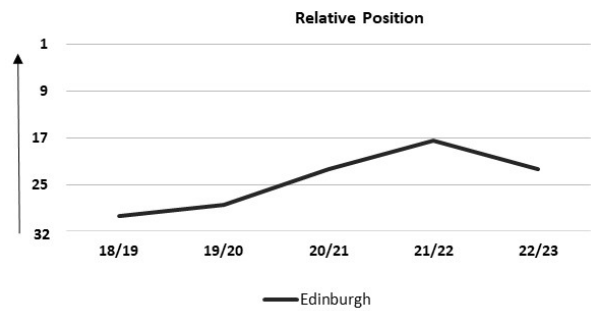
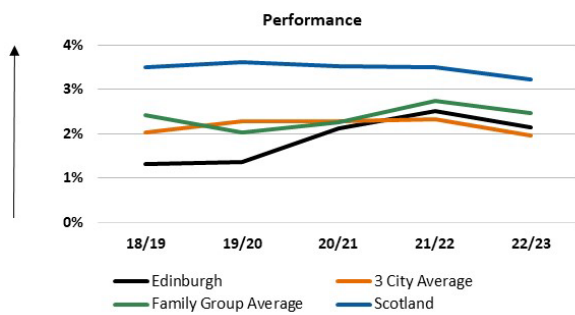
9. Compared to last year (2021/22) we have shown improvement in 6 of the indicators and maintained performance for 1 indicator. However, our performance has declined in 12 of the indicators.
10. Full charts for each indicator are shown in Appendix B.

# Appendix B Financial Sustainability

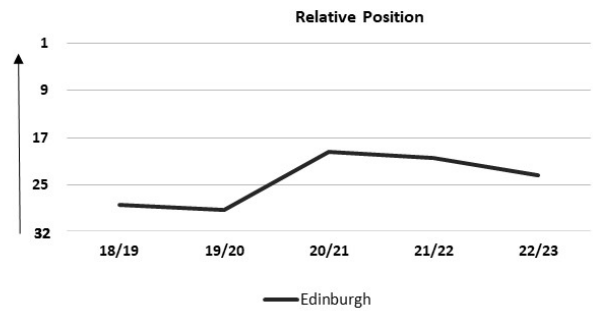
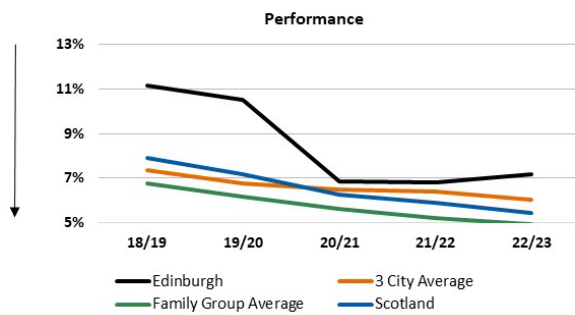
Total useable reserves as a % of council annual budgeted revenue



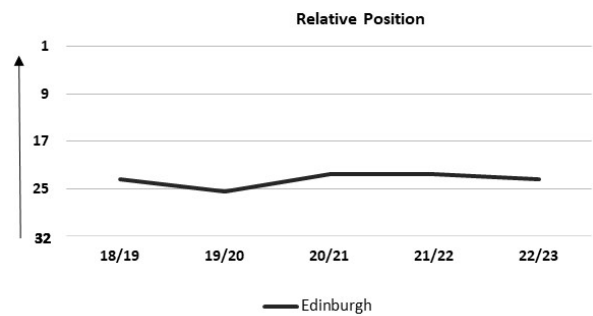
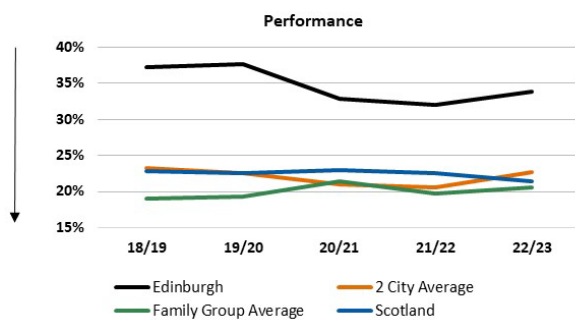
Uncommitted General Fund Balance as a % of council annual budgeted net revenue



Ratio of Financing Costs to Net Revenue Stream - General Fund

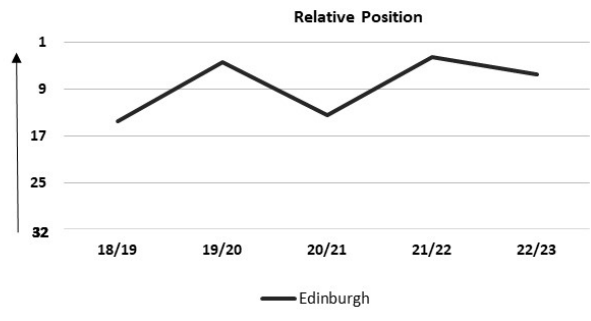
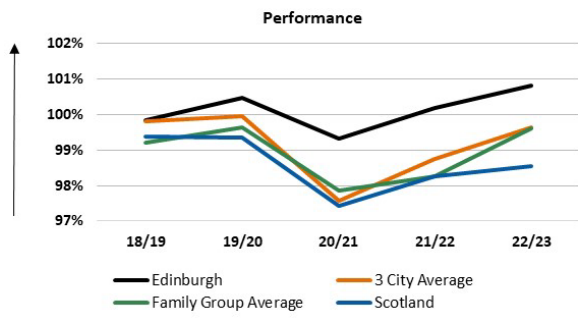


Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account



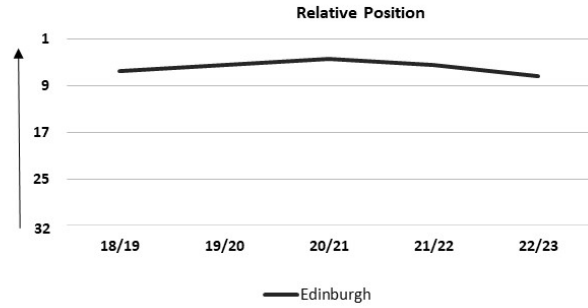
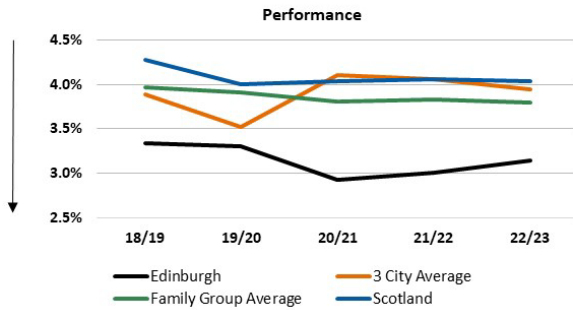


Actual outturn as a percentage of budgeted expenditure

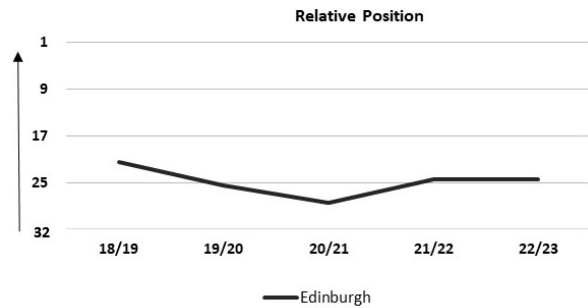
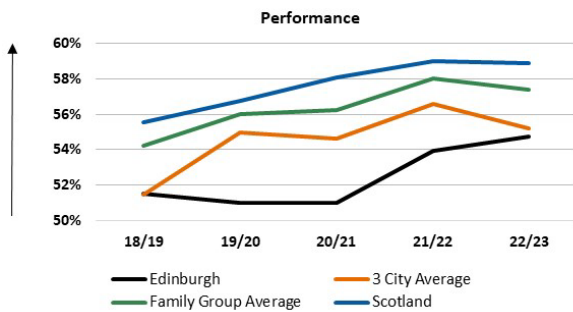


# Appendix B Corporate and Asset Management Services

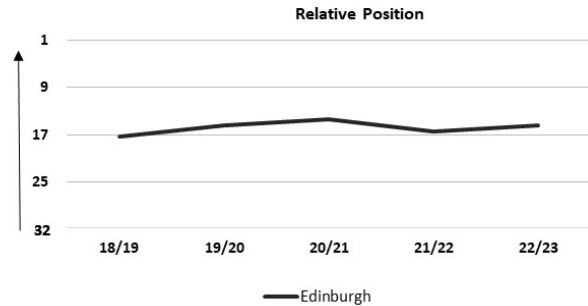
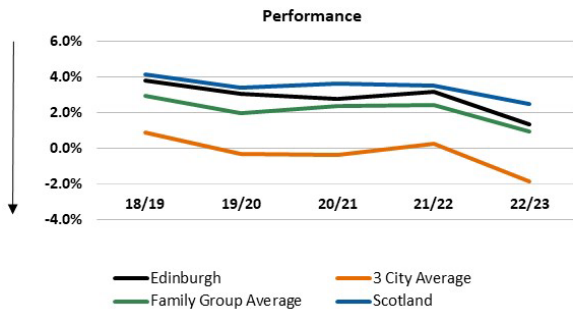
Support services as a % of total gross expenditure



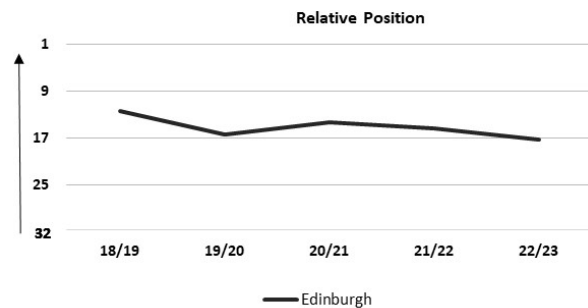
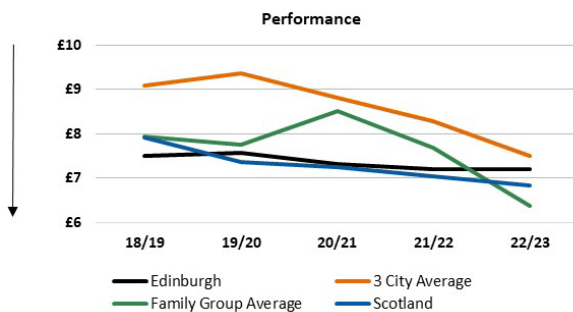
% of the highest paid 5% employees who are women



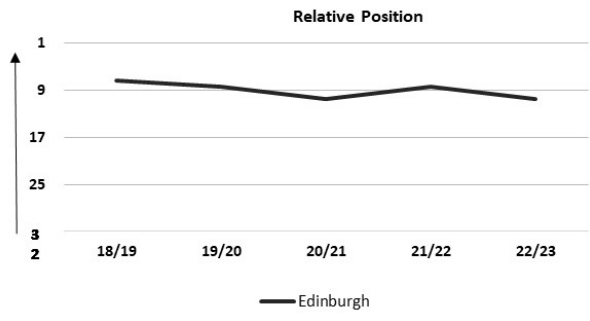
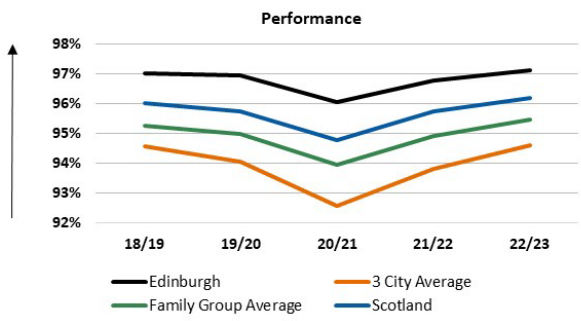
The gender pay gap (%)



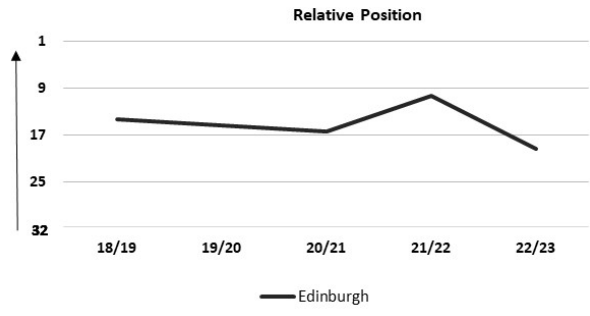
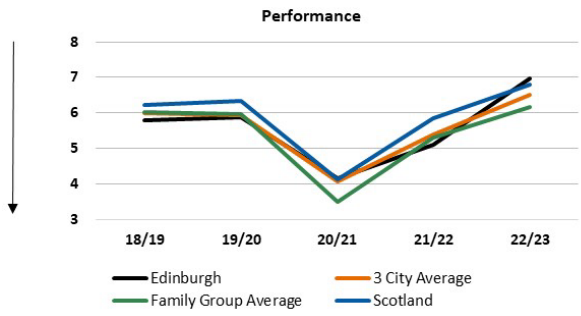
The cost per dwelling of collecting council tax



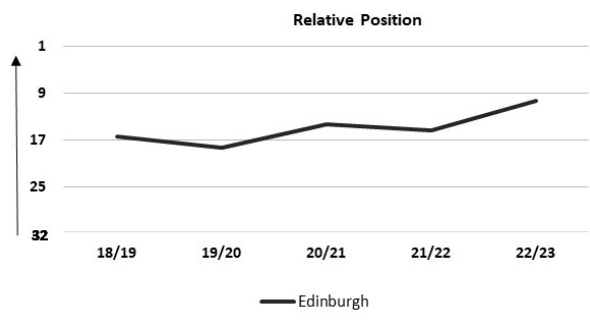
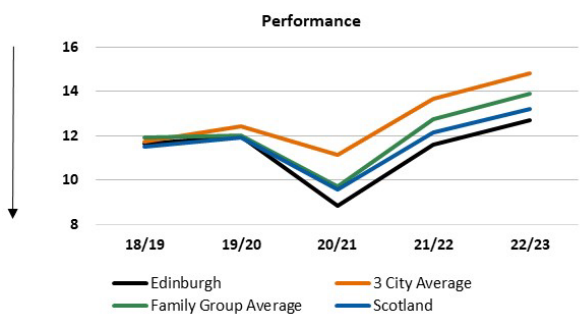
**% of income due from council tax received by the end of the year**



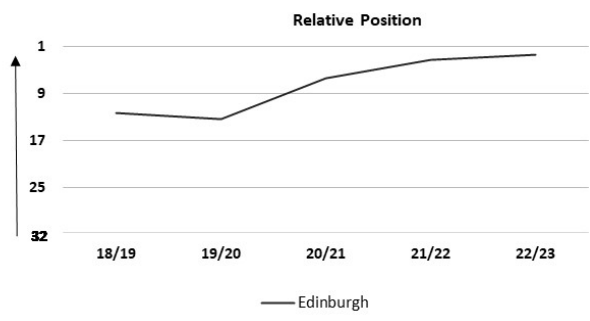
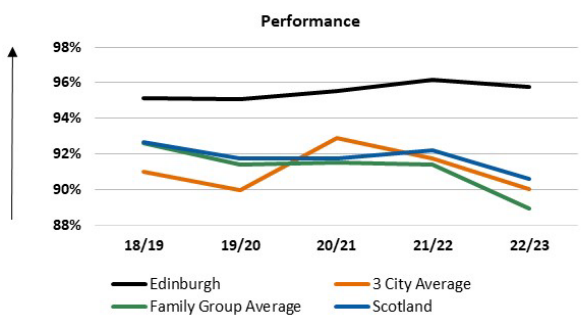
**Sickness absence days per teacher**



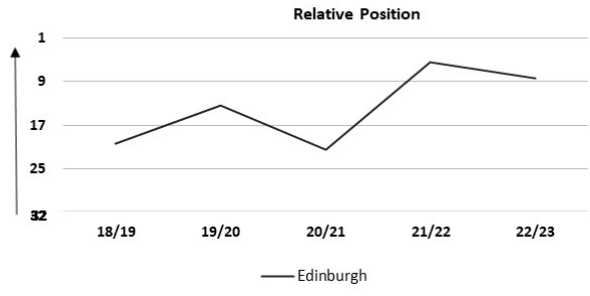
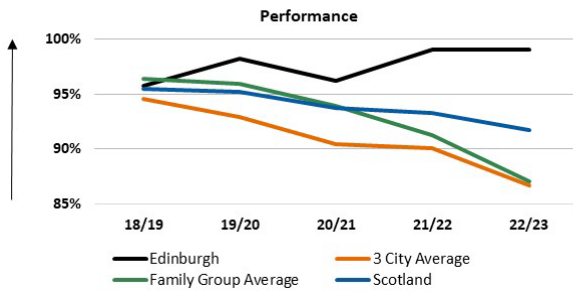
**Sickness absence days per employee (non-teacher)**



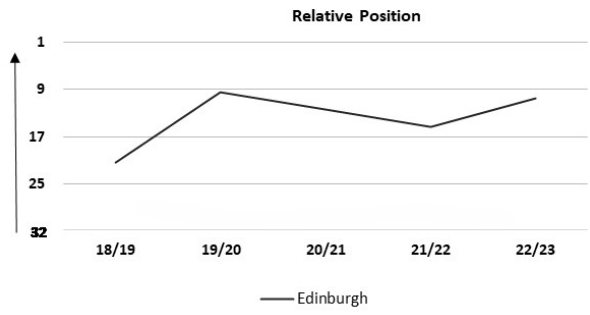
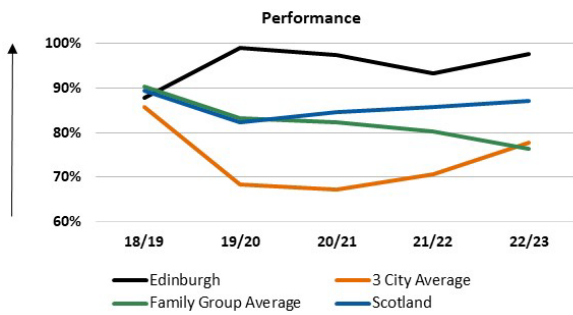
**% of invoices sampled that were paid within 30 days**



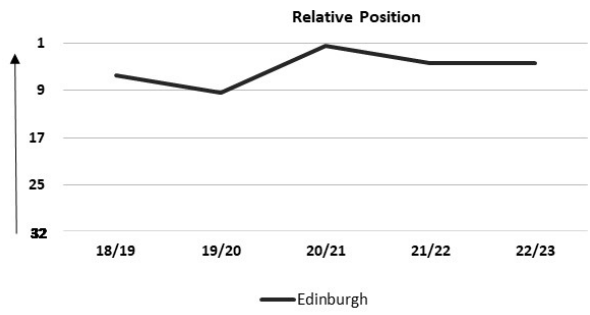
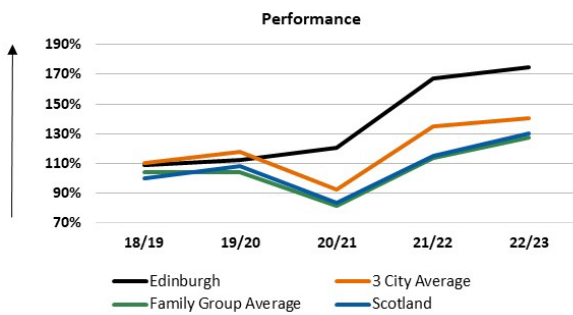
**% of Crisis Grant Decisions within 1 day**



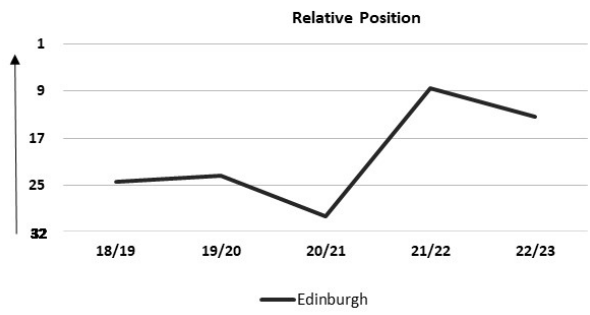
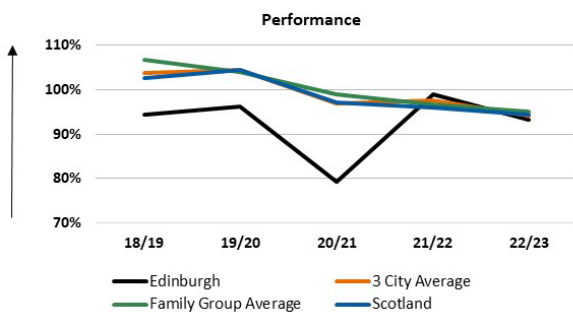
**% CCG Grant Decisions within 15 Days**



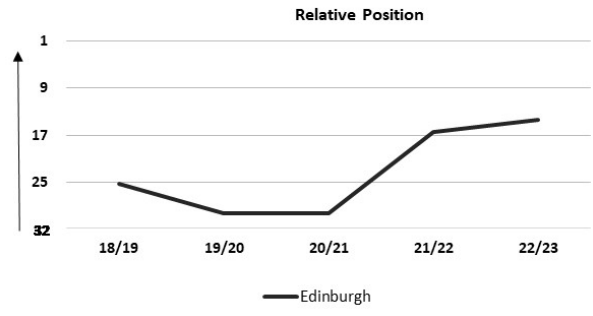
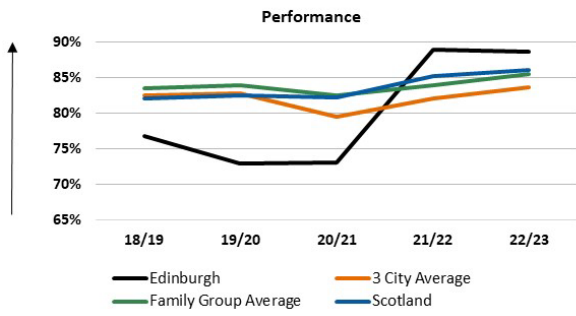
**Proportion of SWF Funding Spent**



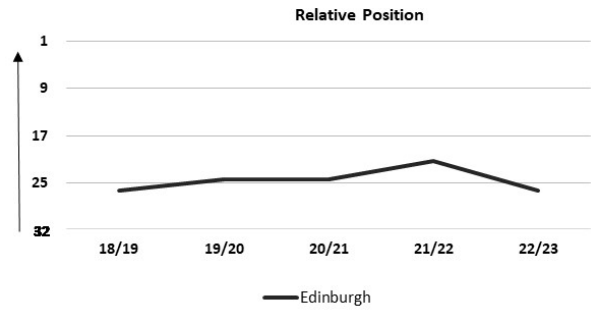
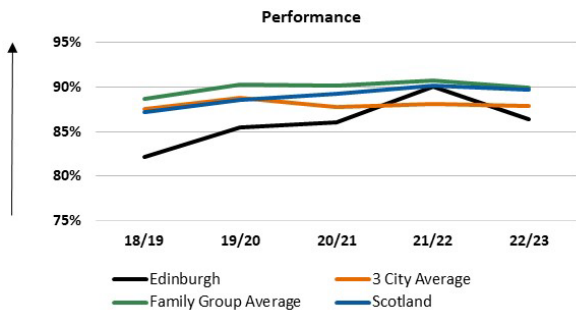
**Proportion of DHP Funding Spent**



**% of operational buildings that are suitable for their current use**



**% of internal floor area of operational buildings in satisfactory condition**



## Appendix C LGBF Family Groups

The People family group reflects delivery of services to residents only, with comparison to other Local Authorities with similar wealth and deprivation.

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| <b>People (relative deprivation and affluence)</b>   |
| Children, Social Care, Housing   |
| Family Group 1   |
| Aberdeen City, Aberdeenshire, <b>City of Edinburgh</b> , East Dunbartonshire, East Renfrewshire, Orkney Islands, Perth & Kinross, Shetland Islands |

The Urban family group reflects the density of population and delivery of services to **all** residents, visitors and businesses.

|   |
|---|
| <b>Other (Urban)</b>  |
| Corporate, C & L, Environmental, Econ Dev, Fin Sus, Tackling Climate Change   |
| Family Group 4  |
| Aberdeen City, <b>City of Edinburgh</b> , Dundee City, East Dunbartonshire, Falkirk, Glasgow City, North Lanarkshire, West Dunbartonshire |