The Highland Council

Agenda Item	**5**
Report No	**HP/34/26**

Committee: **Housing and Property**

Date: **4 November 2026**

Report Title: **Property and Facilities Management Services Revenue Budget: Quarter 2 Reporting to 30 August**

Report By: **Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report sets out the revenue budget monitoring for the Property and Facilities Management budgets comprising the Quarter 2 monitoring report for 2026/27.

1.2 The purpose of this report is to support the Council's overall financial management and budgetary control arrangements. This report also supports the Committee and its Members in fulfilling the Scheme of Delegation in relation to financial management and remit of Strategic Committees which includes: *"to scrutinise the management of the Revenue and Capital Budgets for the Services included in the Committee's remit and monitor and control these budgets, including dealing with any projected over-expenditure."*

1.3 This report provides Members with commentary on any material variances within the reporting until 30 August 2026 and actions taken or proposed in relation to the variances.

2 Recommendations

2.1 Members are asked to:-

i. **Consider and note** the forecast financial position for 2026/27 as set out in this report and in Appendices 1 and 2;
ii. **Consider and note** the explanations provided for any material variances and actions taken or proposed; and
iii. **Consider** and **note** the financial strategy document as set out in Appendix 3.

Implications

3.1 **Resource –** This report provides key financial information regarding the Service budget and forecast financial performance against that budget, including progress with Service delivery.

3.2 **Legal –** The Service budget supports delivery of a range of statutory services. Income generation is permitted and is an integral part of the service budget.

3.3 **Risk –** There are no new risks arising as a direct result of this report.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people) –** Much of the Service activity and spend is related to Health and Safety requirements as regards the safe operation and management of Council assets.

3.5 **Gaelic –** There are no implications arising as a direct result of this report.

4 Impacts

4.1 In Highland, all policies, strategies, or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring report and therefore an impact assessment is not required.

5 Budget Monitoring – 2026/27

5.1 **Appendices 1 and 2** set out the position at the end of Quarter 2 and the projected final position at the end of this financial year. Across the various budget headings there is a forecast overspend of **£1.737m**. The reasons for the variance and mitigation measures are set out below:

- **Project Delivery** – This relates to fee charging income that is assigned to the design and project management sections, and which is recharged to the Capital programme. At the end of Q2 the fee income had not been fully met but income recovery is now back on track and continued managerial focus will ensure the targets are met by year end.
- **Revenue Maintenance** – The system used to raise works orders has had further controls applied to ensure expenditure only relates to statutory obligations or health and safety. There are also approval controls in place and additional regular monitoring has been put in place.
- **Cleaning, Catering and Facilities Management (CCFM)** - There has been a change in the forecast through to year end in CCFM between Quarter 1 and Quarter 2, with there being a forecast overspend of £164k (as opposed to a £65k underspend reported in Q1). This has arisen from revised let income forecasts and the impact of wider historic savings proposals being fed through. The team is confident this will be managed through promotion of income opportunities, vacancy management and effective budget controls being in place.

- **Asset Rationalisation Savings** - The combined budget target does not currently report any savings being achieved, with many yet to be confirmed by Finance which may result in some savings being deferred to the following financial year. However, based on the full range of asset rationalisation activities undertaken to date, currently in progress, and planned for delivery, it is considered that a number of savings could be achieved during the current financial year. Some of the activity that will achieve revenue savings include:-

    - Disposal of former Knockbreck Primary School and St Duthus buildings;
    - Replacement of Tain and Nairn Academies;
    - Demolition of unsuitable and redundant depot buildings in line with the Depot Transformation Programme (subject to a separate report to this Committee); and
    - Opportunities arising from Area Asset Reviews and being taken through the reconfigures ROAB Strategic Asset Management Proposal Board.

5.2 As detailed above, mitigation measures have been implemented across the entire budget by the various teams to address identified pressures and there remains a requirement to continue to carefully monitor expenditure across all budget headings in 2026/27.

5.3 More detailed information on the current savings and investment is provided in the financial strategy document as set out in **Appendix 3**.

Designation:	Assistant Chief Executive – Place
Date:	20 October 2026
Authors:	Sharon Barrie, Acting Chief Officer – Property and Assets Scott Dalgarno, Strategic Lead, Property and Asset Management
Background Papers:	None
Appendices:	Appendix 1 – Summary Monitoring Statement Q2 2026/27 Appendix 2 – Detailed Monitoring Statement Q2 2026/27 Appendix 3 – Financial Strategy – Property & Housing

PROPERTY & FACILITIES MANAGEMENT MONITORING STATEMENT 2026-27 **APPENDIX 1**

Up to Period 5	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Project Delivery	(758)	(2,097)	(2,218)	(121)
CCFM	11,831	27,664	27,828	164
PPP & Wick SFT	13,582	33,984	33,984	0
Revenue Maintenance	4,569	8,634	8,636	2
Properties	14,982	16,939	18,631	1,692
Grand Total Property & Facilities Management	**44,205**	**85,125**	**86,862**	**1,737**
BY SUBJECTIVE				
Staff Costs	14,662	39,441	38,621	(820)
Other Expenditure	36,474	65,249	69,449	4,200
Gross Expenditure	**51,136**	**104,690**	**108,070**	**3,380**
Grant Income	(1,854)	(5,843)	(6,758)	(915)
Other Income	(5,077)	(13,722)	(14,449)	(727)
Total Income	**(6,931)**	**(19,565)**	**(21,208)**	**(1,642)**
NET TOTAL	**44,205**	**85,125**	**86,862**	**1,737**

PROPERTY & FACILITIES MANAGEMENT MONITORING STATEMENT 2026-27

Appendix 2

Up to Period 5	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY																				
Project Delivery																				
Technical Design & Projects	8,717	3,302	8,031	(686)	(3,453)	271	(2,396)	1,057	(1,630)	(1,830)	(2,630)	(1,000)	(5,651)	(2,597)	(5,057)	594	(2,017)	(853)	(2,052)	(35)
Project Management	738	448	1,075	338	(79)	4	8	87	0	0	0	0	(1,056)	(625)	(1,593)	(538)	(397)	(173)	(511)	(113)
Property Support	432	181	438	6	170	87	222	52	0	0	0	0	(285)	(0)	(316)	(31)	317	268	345	28
CCFM																				
CCFM Business Support	1,245	487	1,237	(9)	44	38	70	27	0	0	0	0	(36)	0	0	36	1,253	525	1,307	54
Catering	13,493	5,034	13,345	(148)	5,771	2,528	6,122	350	0	0	0	0	(4,378)	(1,113)	(4,950)	(572)	14,887	6,448	14,517	(370)
Cleaning & Facilities Management	13,718	4,795	13,517	(201)	(519)	180	391	910	0	0	0	0	(1,675)	(117)	(1,904)	(229)	11,524	4,858	12,005	480
PPP & Wick SFT																				
PPP & Wick SFT	0	0	268	268	38,194	13,931	37,940	(254)	(4,109)	0	(4,102)	8	(100)	(350)	(123)	(23)	33,984	13,582	33,984	0
Revenue Maintenance																				
Property Maintenance	336	132	160	(176)	7,208	4,379	7,161	(47)	0	0	0	0	0	(195)	0	0	7,543	4,316	7,321	(223)
School Maintenance	0	53	0	0	1,076	93	1,076	0	0	0	0	0	(10)	(2)	(10)	0	1,065	144	1,065	0
Snow Clearing & Gritting	0	0	0	0	25	109	250	225	0	0	0	0	0	0	0	0	25	109	250	225
Properties																				
Property Asset Management	702	227	544	(157)	928	362	1,101	174	0	0	0	0	(310)	(44)	(296)	15	1,319	545	1,350	31
Depots	60	4	6	(54)	876	319	1,043	167	0	(1)	(3)	(3)	(86)	(1)	(66)	20	851	321	980	129
HLH Properties	0	0	0	0	2,640	893	2,650	10	(87)	0	0	87	(63)	(15)	(92)	(29)	2,490	878	2,558	68
Other Offices & Properties	0	0	0	0	348	166	350	3	(17)	(24)	(24)	(7)	(72)	(18)	(43)	29	258	125	284	25
Non Domestic Rates	0	0	0	0	13,487	13,113	13,487	0	0	0	0	0	0	0	0	0	13,487	13,113	13,487	0
Reconfiguring School Assets Saving	0	0	0	0	(400)	0	0	400	0	0	0	0	0	0	0	0	(400)	0	0	400
Asset Rationalisation Saving	0	0	0	0	(1,066)	0	(27)	1,038	0	0	0	0	0	0	0	0	(1,066)	0	(27)	1,038
Grand Total Property & Facilities Management	**39,441**	**14,662**	**38,621**	**(820)**	**65,249**	**36,474**	**69,449**	**4,200**	**(5,843)**	**(1,854)**	**(6,758)**	**(915)**	**(13,722)**	**(5,077)**	**(14,449)**	**(727)**	**85,125**	**44,205**	**86,862**	**1,737**
Reconciled to Appendix 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix 3

The Highland Council

Financial Strategy for the Period 1st April 2026 - 31st March 2029

Service: Property & Housing

Cluster: Place

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1. Financial Strategy

1.1. Purpose

The purpose of this strategy is to establish clear expectations, responsibilities & governance for Senior Leadership to ensure effective financial management, accountability and alignment with organisational objectives.

1.2. Scope

This strategy applies to Chief Officers and other members of the Extended Core Management Team as appropriate. It supports strong financial stewardship, informed decision making and compliance with internal policies and external regulations.

1.3. Strategic Objectives

- Promote a culture of ownership and financial accountability
- Ensure organisational funds are used efficiently, appropriately and in line with strategic priorities in support of the Operational Delivery Plan.
- Strengthen financial forecasting and reduce the risk of overspend.
- Improve transparency and consistency in financial management practices.
- Enable proactive identification and management of financial risks.

1.4. Roles & Responsibilities

Senior Leaders will:

- Support the Section 95 Officer in maintaining the proper administration of the Council's affairs.
- Contribute to the preparation of robust, achievable budgets via the Medium-Term Financial Plan, ensuring alignment with operational requirements and the priorities set out in the Operational Delivery Plan.
- Strive to secure Best Value by way of economic, efficient and effective use of resources.
- Strengthen accountability among cluster budget holders by establishing clear expectations and governance.
- Monitor Financial Performance regularly including reviewing actuals, commitments and forecasts.
- Investigate variances and implement corrective actions where required.
- Approve expenditure in line with delegated budget limits and procurement procedures.
- Escalate emerging pressures, risks or significant variances in a timely manner.
- Engage with Finance to support accurate forecasting and financial reporting.

The Corporate Finance Team will:

- Provide timely, accurate financial information and reporting tools including a suite of Financial Insights Dashboards.
- Offer guidance and challenge where appropriate to support sound financial management.
- Support budget managers with forecasting, profiling and variance analysis.
- Ensure compliance with financial regulations

1.5. Governance & Oversight

Financial performance will be monitored regularly through the Strategic Committees, Corporate Resources Committee, and the Budget Review Group. All material variances must be fully explained and supported by documented recovery plans where required.

1.6. Monitoring & Reporting

The quarterly monitoring cycle will include:

- Year to Date Expenditure & Income position
- Forecast Year End Outturn
- Commentary on material Variances
- Mitigating actions taken or proposed
- Commentary on Savings Delivery

This approach enables early intervention and supports financial resilience.

1.7. Capability & Support

Appropriate training, guidance materials and access to financial systems will be provided to ensure responsible officers have the skills and tools required to fulfil their responsibilities.

These materials are signposted in the Reference Documents section of this paper.

1.8. Continuous Improvement

This strategy will be reviewed periodically to reflect organisational changes, regulatory requirements and best practice in financial management.

1.9. Accountability Statement

Senior leaders are entrusted with public funds and are expected to exercise professional judgment due diligence and responsible stewardship in every financial decision in accordance with the Financial Regulations.

2. Budget Information

2.1. Prior-Year Financial Pressures: Budget Responses & Ongoing Service Management

This section provides an overview of the key financial pressure areas from the previous year, outlines the actions incorporated within the MTFP 26/27 to 28/29 to address these pressures, and sets out the service-level measures in place to manage any remaining risks throughout the year.

Pressure Area	Prior Year Variance Q3 (£'000)	Budget Mitigation March 2026 (£'000)	Residual Pressure to be Managed via Service Intervention (£'000)	Responsible Officer
Properties	1.734m	1.550m	0.184m	Sharon Barrie
Homelessness	0.405m	0.000m	0.405m	Alison Clark

This section will include Chief Officer narrative to reflect intended Service Intervention for each pressure area.

Properties

Aside from the Asset rationalisation savings targets, the properties heading largely covers utility costs for Depots, HLH properties and Highland Council offices. Investigation is underway to ascertain if actual meter readings could generate any savings. Further review is also required with the People Service regarding the £400k reconfiguring school assets saving to determine if any meaningful savings could be achieved.

Homelessness

This income target was, and remains, unachievable as it relates to leased properties from private owners. Rent payments to landlords have been equivalent to the annual HRA rent increase; this expenditure is balanced by income from the rent charged to homeless households. No additional income can therefore be derived, inevitably leading to a budget pressure.

Given the demands on the homeless budget, the only way to achieve this income target is to reprofile the non-HRA budget and reduce the amount within the Housing Support budget which is for resources to directly support vulnerable families and prevent homelessness. This is being actioned within the budget loading process.

However, these targets continue to increase annually which needs to be rectified, as this will have a direct impact on service users.

2.2. Revenue Budget as at Q1 26/27 Including Budgeted FTE

The table below reflects the Opening Budget for the 26/27 Financial Year with the associated FTE where applicable.

Budget Heading (per Revenue Monitoring Report)	Budgeted £'000	Budgeted FTE	Responsible Officer
Project Delivery	-2,282	198.58	Sharon Barrie
CCFM	27,675	789.62	Paul Reid
PPP & Wick SFT	33,984	TBC	Sharon Barrie
Revenue Maintenance	8,634	TBC	Sharon Barrie
Properties	17,124	9.60	Sharon Barrie
Homelessness	2,285	41.30	Alison Clark
Supporting People	978	7.00	Alison Clark
Gypsy Traveller Sites	-20	1.03	Alison Clark
Resettlement Funding	0	4.00	Alison Clark
Total	88,377		

3. Savings Delivery

3.1. Approved Savings per Medium Term Financial Plan

The table below sets out the approved savings per the March 2026 Budget.

Savings Measure	Savings Value 26/27 £'000	Responsible Officer
Commercial Catering - expand provision of catering to NHS *(Place/2 HC 05.03.26)*	0.050m	Paul Reid
Income generation - Provision of void cleans to housing service *(Place/4 HC 05.03.26)*	0.050m	Paul Reid
Targeted reduction of staffing budgets *(Strategic/1 HC 05.03.26)*	0.137m	All CO's
Reduction in overtime and agency spend *(Strategic/3 HC 05.03.26)*	tbc	All CO's
Income Generation: Fees & charges set by THC *(Strategic/5 HC 05.03.26)*	tbc	All CO's
Redesign of the Delivery of Trades Services *(HC 290224 HP:9)*	0.300m	Sharon Barrie
Modernisation of Cleaning Service *(HC 290224 HP:7)*	0.043m	Paul Reid
More Energy Efficient Buildings *(HC 290224 CS:26)*	0.300m	Paul Reid
Implement Network of Community Facilities for Services *(HC 290224 CS:23)*	0.100m	Sharon Barrie
1% efficiency target from relevant service budgets *(HC 290224 CS:35)*	0.258m	All CO's
Fees & Charges *(HC290224 CS:17)*	0.110m	All CO's
Delivering additional Cleaning & FM Services to Housing Services *(HC 290224 HP:5)*	0.021m	Paul Reid
Total	**£1.369m**	

3.2. Progress towards Savings Delivery

Progress towards savings delivery will be monitored throughout the year, with each service providing a quarterly update detailing the actions underway, the mitigations being applied, and the current RAG status for each savings measure. This section will summarise those updates, highlighting areas of achievement, emerging risks to delivery, and any further interventions required to ensure savings remain on track.

Savings Measure

Commercial Catering - expand provision of catering to NHS
(Place/2 HC 05.03.26)

	26/27	27/28	28/29	Total
Target	0.050m	0.025m	0.025m	**0.100m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	Paul Reid					

Comments/Narrative:

Extension to current catering provision between Highland Council and NHS Highland

Action	**Target Date**	**Date Achieved**
1.Agreement on further provision of catering	March 26	March 26
2.Review of arrangements	Oct 26	Oct 26
3.		

Risks	**Mitigations**
1.	
2.	
Recovery Plan (if applicable):	n/a

Savings Measure
Income generation - Provision of void cleans to housing service (Place/4 HC 05.03.26)

	26/27	27/28	28/29	Total
Target	0.050m	0.025m	0.015m	**0.090m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	Paul Reid					

Comments/Narrative:

Void Clean to be put through Highland Council Commercial team rather than outsourced

Action	Target Date	Date Achieved
1.Arrange procurement discussion	Feb 26	Feb 26
2.Commercial Team set up	April 26	April 26
3.Monitoring and ongoing progress	Oct 26	Oct 26

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Targeted reduction of staffing budgets (Strategic/1 HC 05.03.26)

	26/27	27/28	28/29	Total
Target	0.137m	tbc	tbc	**0.137m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	All CO's					

Comments/Narrative:
Review underway – a joint approach is being agreed within Place SMT.

Action	Target Date	Date Achieved
1. Determine which staffing budgets can be reduced with minimal impact on service delivery.	March 2027	

Risks	Mitigations

Recovery Plan (if applicable):	

Savings Measure
Reduction in overtime and agency spend (Strategic/3 HC 05.03.26)

	26/27	27/28	28/29	Total
Target	tbc	tbc	tbc	**tbc**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	All CO's					

Comments/Narrative:

Review has been taking place across the Place Cluster.

Action	Target Date	Date Achieved
1. Liaison with HR colleagues for stats	**Ongoing**	
2. CO's to review provision and take necessary action	**Ongoing**	

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Income Generation: Fees & charges set by THC (Strategic/5 HC 05.03.26)

	26/27	27/28	28/29	Total
Target	tbc	tbc	tbc	**tbc**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	All CO's					

Comments/Narrative:
Review has been taking place across the Place Cluster.

Action	Target Date	Date Achieved
1. CO's to review proposals	**ongoing**	

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Redesign of the Delivery of Trades Services (HC 290224 HP:9)

	26/27	27/28	28/29	Total
Target	0.300m	0.000m	0.000m	**0.300m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	**Sharon Barrie**					

Comments/Narrative:

Work has been progressing well with tenders returned for Inner Moray Firth.

Action	Target Date	Date Achieved
1.Continue to progress to launch of Phase 1	**March 2027**	
2.Continue to progress Phase 2 to launch	**June 2027**	

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Modernisation of Cleaning Service (HC 290224 HP:7)

	26/27	27/28	28/29	Total
Target	0.043m	0.000m	0.000m	**0.043m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	**Paul Reid**					

Comments/Narrative:

Ongoing review of equipment and looking at smarter ways of working

Action	Target Date	Date Achieved
1. Stock controls	**Oct 26**	
2.Review locally of equipment in place	**Nov 26**	
3.Hold purchase of any equipment	**March 27**	

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
More Energy Efficient Buildings (HC 290224 CS:26)

	26/27	27/28	28/29	Total
Target	0.300m	0.000m	0.000m	**0.300m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	**Paul Reid**					
Comments/Narrative:						

Action	Target Date	Date Achieved
1.		
2.		
3.		

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Implement Network of Community Facilities for Services (HC 290224 CS:23)

	26/27	27/28	28/29	Total
Target	0.100m	0.100m	0.000m	**0.200m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	**Sharon Barrie**					

Comments/Narrative:

Phase 1 POD projects are developing.

Action	Target Date	Date Achieved
1. Continue to monitor progress.	2029	

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
1% efficiency target from relevant service budgets (HC 290224 CS:35)

	26/27	27/28	28/29	Total
Target	0.258m	tbc	tbc	**0.258m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	All CO's					

Comments/Narrative:
Proposals being reviewed within Place SMT

Action	Target Date	Date Achieved
1. CO's to determine impact with ACE	**March 2027**	
2.		
3.		

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Fees & Charges (HC290224 CS:17)

	26/27	27/28	28/29	Total
Target	0.110m	tbc	tbc	**0.110m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	All CO's					

Comments/Narrative:

Proposals being reviewed within Place SMT

Action	Target Date	Date Achieved
1. CO's considering proposals.	TBA	
2.		
3.		

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

Savings Measure
Delivering additional Cleaning & FM Services to Housing Services (HC 290224 HP:5)

	26/27	27/28	28/29	Total
Target	0.021m	0.000m	0.000m	**0.021m**
Current Forecast				
Actual to Date				

RAG Status:	**RED**		**AMBER**		**GREEN**	
PRMS Updated:						
Responsible Officer:	Paul Reid					

Comments/Narrative:
This is linked to Void Cleans

Action	Target Date	Date Achieved
1.		
2.		
3.		

Risks	Mitigations
1.	
2.	
Recovery Plan (if applicable):	

4. Tracking Investment

4.1. Summary of Investments

The table below reflects the Investments made as part of the Medium-Term Financial Plan.

Investment (Recurring)	Investment Value £'000	Responsible Officer
Total		

Investment (Earmarked Reserves)	Investment Value £'000	Responsible Officer
Total		

4.2. Investment Plans/Actions

This section of the plan will be used by Chief Officers to set out progress and actions toward delivering the investments approved through the Medium-Term Financial Plan (MTFP). It will provide an update on how agreed investment proposals are being implemented, highlight any risks or delays, and outline the management actions in place to ensure delivery remains on track and aligned to strategic priorities.

Investment Proposal:

	26/27	27/28	28/29	Total
Target				
Current Forecast				
Actual to Date				

PRMS Updated: XX/XX/XX

Responsible Officer:

Action	Target Date	Date Achieved
1.		

Risks	Mitigations

Investment Proposal:

	26/27	27/28	28/29	Total
Target				
Current Forecast				
Actual to Date				

PRMS Updated: XX/XX/XX

Responsible Officer:

Action	Target Date	Date Achieved
1.		

Risks	Mitigations

5. Value for Money

5.1. 5.1 Defining Value for Money

Best Value (BV) in Scottish local authorities is a statutory duty under the Local Government in Scotland Act 2003 to ensure continuous improvement in performance, balancing quality, cost, and sustainability. It mandates that councils deliver effective services through, efficiency, equality, and community collaboration.

5.2 Delivering Best Value within Highland

Chief Officers will provide narrative demonstrating how Best Value is being delivered within the Highland context, drawing on key returns relevant to their areas of service delivery.

Examples of data sources to assist in analysing Value for Money include;

- Annual Accounts
- Local Government Benchmarking Framework
- Local Financial Returns (LFR's)

6. Reference Documents

6.1. Medium Term Financial Plan per March 2026 Council

6.2. CIA Finance System

6.2.1. CIA Resources Site
6.2.2. CIA Finance System CIA Sign-in Page

6.3. Financial Regulations

6.4. Procurement Guidance

6.4.1. Procurement Information & Guidance
6.4.2. Contract Standing Orders

6.5. Local Government Benchmarking Framework

6.6. Traineasy