

2025-28 Quarter to September 2026 Financial Services Performance Report – Service Plan 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 5 - Service Level Outcomes - Pls

5.3 Implement recommendations from the Annual Audit Report

Code	Code	Short Name	Current Target	2024/25	2025/26	2026/27	Q2 2025/26	Q3 2025/26	Q4 2025/26	Q1 2026/27	Q2 2026/27	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS215	Local	Participatory Budgeting activity - 1% target	100%	13.78%	38.52%	8.36%	12.61%	23.86%	38.52%	4.1%	8.36%	During the first half of 2026/27, Participatory Budgeting activity continued: Bus Revolution Q1: Spend of approximately £81,000: employer engagement on workforce mobility (April to June 2026), involving both in-person sessions and engagement through Moray Engage. Health and Employer Engagement on health transport and workforce mobility (May 2026), undertaken through in-person meetings. Q2: Spend of approximately £81,000 covering the continuation of enhanced and demand-responsive bus services that were introduced following earlier community engagement and consultation. Coastal Communities Fund Q1: Spend of approximately £20,000 was incurred across three Coastal Communities Fund projects approved through the Participatory Budgeting process. These included Burghead Selkies beach accessibility improvements, SurfABLE Scotland's ATV beach vehicle project and Outfit Moray's Adventure by the Sea Festival. Q2: Spend of approximately £24,000 was incurred across two Coastal		

												Communities Fund projects approved through the Participatory Budgeting process. These included Wild Things' Blue Horizons project and further beach accessibility improvements delivered by Burghead Amenities Association. Play Area Projects Although no PB expenditure has been incurred so far this year, community engagement activity continued during Q2 in relation to future play area improvement projects		
ERC006a	Local	PB funding spend within period	Data only	£299000	£901000	£206000	£73000	£263000	£343000	£101000	£105000	Participatory Budgeting spend during Q2 totalled £105,000, comprising: • Bus Revolution - £81,000 • Coastal Communities Fund projects - £24,000	↑	
ERC006	Local	% Increase in the amount of council spend allocated through PB	Data only	3.73%	27.27%	4.26%	3.11%	11.23%	27.27%	4.12%	4.26%		↑	
FS214	Local	Total council budget subject to Participatory Budgeting	Data only	£2,170,180	£2,339,000	£2,465,000	Not measured for Quarters						↑	
FS216	Local	Number of Participatory Budgeting activities (Cumulative for the year)	Data only	4	11	5	4	7	11	4	5	Project activities contributing to spend so far this year includes: - Bus Revolution - Coastal Communities Fund - Wild Things (CCF09) - Coastal Communities Fund - Burghead Amenities Association (CCF03) - Coastal Communities Fund - SurfABLE Scotland (CCF11) - Coastal Communities Fund - Outfit Moray (CCF12) Although no spend to date in 2026/27, community engagement relating to Play Area Projects has also continued.	↑	

Section 5 - Service Level Outcomes - Pls

5.5 Increase Service Efficiency - Taxation

Code	Code	Short Name	Current Target	2024/25	2025/26	2026/27	Q2 2025/26	Q3 2025/26	Q4 2025/26	Q1 2026/27	Q2 2026/27	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FICT125	Local	% of Council Taxpayers paying by Direct Debit	72%	72.8%	74.2%	74.9%	73.7%	72.3%	74.2%	74.9%	74.9%		▬	✓
FICT138	Local	% uptake of council tax e-billing	7.2%	10.7%	11.1%		Not measured for Quarters						↑	✓

Section 5 - Service Level Outcomes - Pls

5.8 Health and Wellbeing (Staff)

Code	Code	Short Name	Current Target	2024/25	2025/26	2026/27	Q2 2025/26	Q3 2025/26	Q4 2025/26	Q1 2026/27	Q2 2026/27	Latest Note	Short Term Trend Arrow	Status
				Value	Value	Value	Value	Value	Value	Value	Value			
FS201	Local	Sickness absence - Average no. of days lost per FTE	Data only	n/a	n/a	4.69	n/a	3.3	4	5.22	4.16	Moray Council – average of 3.28 days lost per FTE Finance, Strategy & Transformation – average of 3.66 days per FTE	↑	
FS201a	Local	Sickness absence - % of days lost	Data only	4.23%	7.25%	8.39%	7.64%	5.9%	7.1%	9.34%	7.44%	Moray Council – 5.96% Finance, Strategy & Transformation – 6.55%	↑	