Item 3

18th November 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

BUDGET MONITORING: INVESTMENT PROGRAMME 2026/27 - QUARTER 2

Purpose of Report:

To provide detailed monitoring statements by service, highlighting financial performance and progress on the council's Investment Programme as at Quarter 2 (Period 6) 2026/27.

This report was considered by the City Administration Committee on 5 November 2026.

Recommendations:

The committee is asked to note the contents of this report.

Ward No(s):	Citywide: ✓
Local member(s) advised: Yes ☐ No ☐	consulted: Yes ☐ No ☐

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1. Introduction

1.1 This monitoring statement provides a summary of the financial performance and progress on the delivery of the council's Investment Programme to the second quarter of 2026/27 (Period 6, 18 September 2026). The overall Investment Programme comprises individual service programmes plus a council-wide Transformation programme.

1.2 This summary statement is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies. Appendix 1 compares the total probable outturn gross expenditure with the total approved budget for each service and provides a profile of the probable outturn over years. Details of actual expenditure in 2026/27 and cumulative to date are also provided. A similar analysis for income is provided within Appendix 2, with the overall net expenditure position outlined within Appendix 3.

1.3 The Finance and Audit Scrutiny Committee will monitor and review the financial performance and physical progress of the investment programme, with delays in physical progress often having financial implications. It will also review capital monitoring statements for individual services, reporting the financial performance, physical progress, and appropriate action for each major project within each service. At present, 56 significant projects account for 92% of the total approved investment programme expenditure.

1.4 The Executive Director of Finance has delegated authority to transfer up to £500,000 between projects to correct any projected overspend that cannot be addressed through remedial action. Where this is not possible, or is insufficient to resolve the problem, a request for additional resources or a larger transfer may be submitted to the City Administration Committee.

2. Budget changes

Total budget changes

2.1 The net expenditure budget for the investment programme increased by £1.984m up to the end of quarter 2.

Previously approved budget changes

2.2 The following adjustments have been approved and increase the gross expenditure budget by £28.293m and increased the gross income budget by £26.309m resulting in an increase to the net expenditure budget of £1.984m:

2.2.1 An increase to the gross expenditure and income budgets of £1.842m following the allocation of the Vacant and Derelict Land Fund (VDLF) for 2026/27 from the Scottish Government. This was approved by the City Administration Committee on 6 August 2026.

2.2.2 An increase to both the gross expenditure and income budgets of £3.720m following the allocation of Transport Scotland funding for Active Travel Infrastructure Fund (ATIF) Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.3 An increase to both the gross expenditure and income budgets of £3.630m following the allocation of Transport Scotland funding for Bus Infrastructure Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.4 An increase to both the gross expenditure and income budgets of £2.500m following the allocation of Transport Scotland funding for 20mph Zone projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.5 An increase to the gross expenditure budget of £1.500m reflecting the annual allocation to the Life Cycle Maintenance Programme for 2026/27. This was approved at the full Council meeting on 24 February 2026.

2.2.6 An increase to both the gross expenditure and income budgets of £7.517m following additional City Deal funding that has been awarded to Glasgow City Council through the Glasgow City Region City Deal: Enabling Commercial Space Programme. This was approved by the City Administration Committee on 20 November 2025.

2.2.7 An increase to the gross expenditure and income budget of £1.731m following the allocation of Scottish Government funding via General Capital Grant for Tier 1 Bus Infrastructure for 2026/27. This was approved by the City Administration Committee on 5 November 2026.

2.2.8 A transfer of £0.725m gross expenditure budget from the Pollok Stables project to Pollok Country Park Investment Fund to consolidate funding for the project. This was approved by the City Administration Committee on 5 November 2026.

2.2.9 A transfer of £0.422m and £2.125m gross expenditure budgets from the Place Fund projects for 2023/24 and 2025/26 respectively to consolidate remaining Place Fund budgets. This was approved by the City Administration Committee on 5 November 2026.

2.2.10 A transfer of £2.000m gross expenditure budget from Community Hub Programme Phase 1 to the Drumchapel Town Centre Regeneration project to allow the creation of a Community Hub in Drumchapel. This was approved by the City Administration Committee on 5 November 2026.

2.2.11 An increase to the gross expenditure and income budgets of £2.851m to reflect funding awarded by the Commonwealth Games Organising Committee for the Commonwealth Games 2026 project. This was approved by the City Administration Committee on 5 November 2026.

2.2.12 An increase to the gross expenditure and income budgets of £2.426m to reflect an award of Scottish Government grant though Salix, to deliver energy efficiency measures in the City Chambers West Building. This was approved by the City Administration Committee on 5 November 2026.

2.2.13 In addition, there have been a number of transfers, approvals and technical adjustments to expenditure and income approved under delegated authority by the Executive Director of Finance.

3 Summary financial position

3.1 Approved gross expenditure on the investment programme, net of payments in previous financial years, totals £811.988m. Probable outturn of gross expenditure for 2026/27 totals £318.276m.

3.2 Approved direct income on the investment programme, net of receipts in previous financial years, totals £108.496m. Probable outturn of direct income for 2026/27 totals £74.024m.

3.3 Actual gross expenditure in 2026/27 to quarter 2 totals £84.601m. Actual receipts directly related to specific projects total £34.286m, and general capital grant totals £30.920m.

4 Management of the programme

Financial performance

4.1 In net expenditure terms, the current forecast for the delivery of the approved programme is on target. A nil variance is forecast for both gross expenditure and income.

Physical progress

4.2 Actual gross expenditure in respect of the investment programme in 2026/27 to quarter 2 totals £84.601m, representing 27% of the £318.276m estimated total expenditure in the year. Individual service monitoring reports contain more detail on physical progress.

5 Asset sales

5.1 The council's investment programme is partly funded by the proceeds of asset sales which supports the delivery of major capital projects.

5.2 The asset sales target for the period 2026/27 and 2027/28 is £20.000m and has been profiled at £5.000m in 2026/27 and £15.000m in 2027/28. Asset sales received up to the end of quarter 2 of 2026/27 were £1.561m.

6. Recommendation

6.1 The committee is asked to note the contents of this report.

APPENDIX 1

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME GROSS EXPENDITURE 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
	Original Approved Gross Exp Budget	Approved Budget Movement	**Revised Approved Gross Exp Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	6,244	83,558	**89,802**	**89,802**	0	83,650	5,719	433	0	0	83,650	**2,023**	85,673
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	441,643	239,634	**681,277**	**681,277**	0	243,571	165,264	194,970	56,237	21,235	243,571	**46,878**	290,449
CITY DEAL	125,374	351,022	**476,396**	**476,396**	0	378,265	53,810	41,375	2,946	0	378,265	**19,950**	398,215
EDUCATION SERVICES	51,625	58,721	**110,346**	**110,346**	0	61,265	30,897	18,121	63	0	61,265	**6,712**	67,977
SOCIAL WORK SERVICES	34,500	9,161	**43,661**	**43,661**	0	11,450	5,896	8,558	4,579	13,178	11,450	**789**	12,239
INSURANCE PROJECTS	0	98	**98**	**98**	0	98	0	0	0	0	98	**0**	98
TRANSFORMATION	188,816	147,105	**335,921**	**335,921**	0	147,214	56,690	63,789	39,222	29,006	147,214	**8,249**	155,463
TOTAL GROSS EXPENDITURE	**848,202**	**889,299**	**1,737,501**	**1,737,501**	**0**	**925,513**	**318,276**	**327,246**	**103,047**	**63,419**	**925,513**	**84,601**	**1,010,114**

APPENDIX 2

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME GROSS INCOME 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Income		
	Original Approved Gross Inc Budget	Approved Budget Movement	**Revised Approved Gross Inc Budget**	**Total Gross Inc Probable Outturn**	Variance (Under)/ Over budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	0	44,289	**44,289**	**44,289**	0	40,692	3,597	0	0	0	40,692	**3,219**	43,911
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	74,251	113,854	**188,105**	**188,105**	0	116,204	53,050	11,671	7,180	0	116,204	**28,625**	144,829
CITY DEAL	85,882	185,049	**270,931**	**270,931**	0	237,933	17,377	7,487	8,134	0	237,933	**2,442**	240,375
EDUCATION SERVICES	44,125	7,444	**51,569**	**51,569**	0	51,569	0	0	0	0	51,569	**0**	51,569
SOCIAL WORK SERVICES	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
INSURANCE PROJECTS	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
TRANSFORMATION	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
TOTAL DIRECT INCOME	**204,258**	**350,636**	**554,894**	**554,894**	**0**	**446,398**	**74,024**	**19,158**	**15,314**	**0**	**446,398**	**34,286**	**480,684**
ASSET SALES	20,000	0	**20,000**	**20,000**	0	0	5,000	15,000	0	0	0	**1,561**	1,561
GENERAL CAPITAL GRANT	50,420	11,553	**61,973**	**61,973**	0	0	61,973	0	0	0	0	**30,920**	30,920
TOTAL INCOME	**274,678**	**362,189**	**636,867**	**636,867**	**0**	**446,398**	**140,997**	**34,158**	**15,314**	**0**	**446,398**	**66,767**	**513,165**

APPENDIX 3

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME NET EXPENDITURE 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Net Expenditure		
	Original Approved Net Exp Budget	Approved Budget Movement	**Revised Approved Net Exp Budget**	**Total Net Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	6,244	39,269	**45,513**	**45,513**	0	42,958	2,122	433	0	0	42,958	**(1,196)**	41,762
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	367,392	125,780	**493,172**	**493,172**	0	127,367	112,214	183,299	49,057	21,235	127,367	**18,253**	145,620
CITY DEAL	39,492	165,973	**205,465**	**205,465**	0	140,332	36,433	33,888	(5,188)	0	140,332	**17,508**	157,840
EDUCATION SERVICES	7,500	51,277	**58,777**	**58,777**	0	9,696	30,897	18,121	63	0	9,696	**6,712**	16,408
SOCIAL WORK SERVICES	34,500	9,161	**43,661**	**43,661**	0	11,450	5,896	8,558	4,579	13,178	11,450	**789**	12,239
INSURANCE PROJECTS	0	98	**98**	**98**	0	98	0	0	0	0	98	**0**	98
TRANSFORMATION	188,816	147,105	**335,921**	**335,921**	0	147,214	56,690	63,789	39,222	29,006	147,214	**8,249**	155,463
TOTAL DIRECT NET EXPENDITURE	**643,944**	**538,663**	**1,182,607**	**1,182,607**	**0**	**479,115**	**244,252**	**308,088**	**87,733**	**63,419**	**479,115**	**50,315**	**529,430**
ASSET SALES	(20,000)	0	**(20,000)**	**(20,000)**	0	0	(5,000)	(15,000)	0	0	0	**(1,561)**	(1,561)
GENERAL CAPITAL GRANT	(50,420)	(11,553)	**(61,973)**	**(61,973)**	0	0	(61,973)	0	0	0	0	**(30,920)**	(30,920)
TOTAL NET EXPENDITURE	**573,524**	**527,110**	**1,100,634**	**1,100,634**	**0**	**479,115**	**177,279**	**293,088**	**87,733**	**63,419**	**479,115**	**17,834**	**496,949**

Glasgow City Council

Joint Report by the Executive Director of Finance and the Executive Director of Education Services

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BUDGET MONITORING: EDUCATION SERVICES INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over the relevant years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross income budget has decreased by £0.484m, resulting in £0.484m increase to the net expenditure budget. This budget change relates to technical adjustments approved under delegated authority by the Executive Director of Finance.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, is £49.081m. The approved income budget, net of amounts received in previous years is nil, resulting in a net expenditure budget of £49.081m.

Probable outturn gross expenditure for 2026/27 totals £30.897m and anticipated receipts in the year is nil. Actual expenditure in 2026/27 to the end of quarter 2 totals £6.712m.

The current forecast for the delivery of the approved projects is that they will be achieved within the approved resources.

4. Management of the programme

4.1 Early Years 1140 Expansion

Financial performance

The approved gross expenditure and income budgets for Education Estate Investment 2017-2021 at quarter 2 are £46.578m and £45.854m respectively.

The current forecast is that this project will be delivered within the approved budget.

Actual expenditure to 2025/26 was £42.407m and the projected expenditure in 2026/27 is £4.171m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.374m.

Actual income to 2025/26 was £45.854m with no further income anticipated.

Physical progress

The programme to deliver a series of new build, refurbishments and modifications is complete, except for one planned facility and one in development.

Scaraway Nursery: Works are at an advanced stage and expected to be completed in Q2 ready for the existing nursery to occupy the new facility in October 2026.

Penilee Nursery: A temporary facility was completed at Hillington Primary School in January 2026, which enabled children and staff to vacate the previous Penilee Nursery which was deemed as dangerous. Further permanent works at Hillington Primary School are planned, and a tendered quotation and full construction programme is being progressed.

After completion of these projects and final accounts have been agreed, a final analysis of the Early Years estate will take place, and any unspent capital will be directed to new projects in line with the terms of the grant.

Action

No action required.

4.2 Linburn Academy

Financial performance

The approved gross expenditure budget for Linburn Academy at quarter 2 is £9.200m.

The current forecast is that this project will be delivered within the approved budget.

Actual expenditure to 2025/26 was £1.381m and the projected expenditure in 2026/27 is £7.315m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.650m.

Physical progress

The tender for the main refurbishment works was approved by the council's Contracts & Property Committee on 27 November 2025 and has now commenced on site.

A full internal strip out and down-takings has been completed, and the new floor installation will commence shortly. Foundations have also been cast for the extension.

This project was expected to complete in spring 2027. However, delays owing to issues with adapting the existing building have resulted in completion being extended to summer 2027.

Action

No action required.

4.3 <u>Calton Gaelic School</u>

Financial performance

The approved gross expenditure and income budgets for the new Calton Gaelic School at quarter 2 are £24.838m and £4.300m respectively.

The current forecast is that this project will be delivered within the approved net budget of £20.538m.

Actual expenditure to 2025/26 was £13.221m and the projected expenditure in 2026/27 is £10.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.096m.

Actual income to 2025/26 was £4.300m, with no further income anticipated.

Physical progress

The works contract was approved at Contract and Property Committee on the 20 March 2025 and commenced on site on the 12 May 2025.

Progress is behind the original programme owing to a variety of challenges arising through working with a listed and fragile building. The project is now

expected to be completed by mid-April 2027.

Works are progressing well on site with the internal room finishes on the second floor of the existing building now underway. Works to the extension are also progressing and the initial installation of mechanical and electrical infrastructure has commenced; external plant area is almost complete. External works to form the MUGA pitch and boundary fencing are due to commence shortly.

Action

No action required.

4.4 Education Estate Investment (2025-2028)

Financial performance

The current forecast is that this project will be delivered within the approved revised budget of £9.972m.

Actual expenditure to 2025/26 was £2.409m and the projected expenditure in 2026/27 is £4.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.007m.

Physical progress

A total of 139 essential capital investment works are being delivered across the Education Services estate through this capital investment programme.

These capital works include, for example, major roof renewals, electrical installation upgrades, and heating infrastructure improvements.

NRS Property Asset Management are actively progressing quotations for further essential works which have recently been identified. Any further projects approved for delivery will take cognisance of the fact there is now a very limited unallocated budget within this investment programme.

Action

No action required.

4.5 Universal Free School Meals – Infrastructure

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £18.343m.

Actual expenditure to 2025/26 was £0.844m and the projected expenditure in

2026/27 is £4.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.562m.

Physical progress

A desktop analysis has been completed to identify priority ('Tier 1') schools that would benefit from an investment in dining areas / kitchens to deliver the UFSM objectives. This analysis was based on updated pupil numbers and revised operational parameters.

Education Services Directorate have considered initial design proposals for major works across several Tier 1 schools which are now progressing through the next stage of design. These works will involve a mix of refurbishment to existing buildings and construction of new modular catering / dining facilities.

In addition to the above major works, a programme of minor works within multiple school buildings was successfully completed over the summer of 2026. This work involved the installation of new kitchen equipment and any necessary enabling works.

Action

No action required.

4.6 <u>Other Education Services Projects</u>

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
EDUCATION SERVICES														
Major Projects														
Early Years 1140 Expansion	Gross Expenditure	44,125	2,453	**46,578**	**46,578**	0	42,407	4,171	0	0	0	42,407	**1,374**	43,781
	Gross Income	44,125	1,729	**45,854**	**45,854**	0	45,854	0	0	0	0	45,854	**0**	45,854
	Net Expenditure	0	724	**724**	**724**	0	(3,447)	4,171	0	0	0	(3,447)	**1,374**	(2,073)
Linburn Academy	Gross Expenditure	500	8,700	**9,200**	**9,200**	0	1,381	7,315	504	0	0	1,381	**1,650**	3,031
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	500	8,700	**9,200**	**9,200**	0	1,381	7,315	504	0	0	1,381	**1,650**	3,031
Calton Gaelic School	Gross Expenditure	0	24,838	**24,838**	**24,838**	0	13,221	10,500	1,117	0	0	13,221	**2,096**	15,317
	Gross Income	0	4,300	**4,300**	**4,300**	0	4,300	0	0	0	0	4,300	**0**	4,300
	Net Expenditure	0	20,538	**20,538**	**20,538**	0	8,921	10,500	1,117	0	0	8,921	**2,096**	11,017
Education Estate Investment (2025-2028)	Gross Expenditure	7,000	2,972	**9,972**	**9,972**	0	2,409	4,000	3,500	63	0	2,409	**1,007**	3,416
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	7,000	2,972	**9,972**	**9,972**	0	2,409	4,000	3,500	63	0	2,409	**1,007**	3,416
Universal Free School Meals - Infrastructure	Gross Expenditure	0	18,343	**18,343**	**18,343**	0	844	4,500	12,999	0	0	844	**562**	1,406
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	18,343	**18,343**	**18,343**	0	844	4,500	12,999	0	0	844	**562**	1,406

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
EDUCATION SERVICES														
Total Education Major Projects	Gross Expenditure	51,625	57,306	**108,931**	**108,931**	0	60,262	30,486	18,120	63	0	60,262	**6,689**	66,951
	Gross Income	44,125	6,029	**50,154**	**50,154**	0	50,154	0	0	0	0	50,154	**0**	50,154
	Net Expenditure	**7,500**	**51,277**	**58,777**	**58,777**	**0**	**10,108**	**30,486**	**18,120**	**63**	**0**	**10,108**	**6,689**	**16,797**
Other Education Projects	Gross Expenditure	0	1,415	**1,415**	**1,415**	0	1,003	411	1	0	0	1,003	**23**	1,026
	Gross Income	0	1,415	**1,415**	**1,415**	0	1,415	0	0	0	0	1,415	**0**	1,415
	Net Expenditure	**0**	**0**	**0**	**0**	**0**	**(412)**	**411**	**1**	**0**	**0**	**(412)**	**23**	**(389)**
Total Education Projects	**Gross Expenditure**	**51,625**	**58,721**	**110,346**	**110,346**	**0**	**61,265**	**30,897**	**18,121**	**63**	**0**	**61,265**	**6,712**	**67,977**
	Gross Income	**44,125**	**7,444**	**51,569**	**51,569**	**0**	**51,569**	**0**	**0**	**0**	**0**	**51,569**	**0**	**51,569**
	Net Expenditure	**7,500**	**51,277**	**58,777**	**58,777**	**0**	**9,696**	**30,897**	**18,121**	**63**	**0**	**9,696**	**6,712**	**16,408**

Glasgow City Council

Joint Report by the Executive Director of Finance and the Executive Director of Neighbourhoods, Regeneration and Sustainability

Contact: Anne Ross Ext: 78342
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BUDGET MONITORING: NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure budget has increased by £16.425m, and the gross income budget has increased by £14.538m, resulting in £1.887m increase to the net expenditure budget. The budget change comprises the following:

- An increase to the gross expenditure and income budgets of £1.842m following the allocation of the Vacant and Derelict Land Fund (VDLF) for 2026/27 from the Scottish Government. This was approved by the City Administration Committee on 6 August 2026.

- An increase to both the gross expenditure and income budgets of £3.720m following the allocation of Transport Scotland funding for Active Travel Infrastructure Fund (ATIF) Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to both the gross expenditure and income budgets of £3.630m following the allocation of Transport Scotland funding for Bus Infrastructure Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to both the gross expenditure and income budgets of £2.500m following the allocation of Transport Scotland funding for 20mph Zone projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to the gross expenditure budget of £1.731m following the allocation of Scottish Government funding via General Capital Grant for Tier 1 Bus Infrastructure for 2026/27. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £0.725m gross expenditure budget from the Pollok Stables project to Pollok Country Park Investment Fund to consolidate funding for the project. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £0.422m and £2.125m gross expenditure budgets from the Place Fund projects for 2023/24 and 2025/26 respectively to consolidate remaining Place Fund budgets. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £2.000m gross expenditure budget from Community Hub Programme Phase 1 to the Drumchapel Town Centre Regeneration project to allow the creation of a Community Hub in Drumchapel. This was approved by the City Administration Committee on 5 November 2026.

- An increase to the gross expenditure and income budgets of £2.426m to reflect an award of Scottish Government grant though Salix, to deliver energy efficiency measures in the City Chambers West Building. This was approved by the City Administration Committee on 5 November 2026.

- In addition, there have been a number of transfers, approvals and technical adjustments to expenditure and income approved under delegated authority by the Executive Director of Finance.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £437.706m. The approved income budget, net of amounts received in previous years, totals £71.901m, providing a net expenditure budget of £365.805m.

Probable outturn gross expenditure for 2026/27 totals £165.264m with anticipated receipts of £53.050m.

Actual gross expenditure in 2026/27 to the end of quarter 2 totals £46.878m. Actual receipts, directly related to specific projects, total £28.625m over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the programme

Regeneration

4.1 City Centre Regeneration

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £8.776m.

Actual expenditure to 2025/26 was £6.176m and the projected expenditure in 2026/27 is £1.800m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.264m.

Actual income to 2025/26 was £0.236m with no other income expected.

Physical progress

Work on Parliamentary Path is now programmed to commence early November with the full length of the path being resurfaced and a new handrail being installed on the southside. Engagement on the repurposing of the Multi Use Games Area (MUGA) has now started with Collective Architecture working with A Place in Childhood and local community groups, with specifically girls and young women being asked to re-imagine the space for inclusive play.

RIBA Stage 4a for Anderson Station Plaza has now been finalised. Initial traffic modelling has commenced, and project scope has been expanded to include a new pedestrian crossing point south of Junction 19. Approval was given by the Infrastructure Board to remove the non DDA compliant pedestrian bridge. This specific work is programmed to start in summer 2027. The work contract has passed over to the Sustainable Transport and Active Travel team for delivery.
The City Centre Rapid Repairs pilot project is now effectively completed, pending final reporting and assessment.

Action

No action required.

4.2 The Place Fund

At the end of Q2 2026/27, the Town Centre 2019/20, Place Fund 2023/24 and Place Fund 2025/26 projects were closed, and the relevant remaining balances were transferred to the Place Fund project (£2.615m). This ensures that the remaining funds continue to support improvement works packages throughout the GCC Community Asset estate and enables clearer financial management of the programme. It also prepares the capital investment programme ledger for migration into Oracle Fusion in April 2028.

Financial performance

The current forecast is that this programme will be delivered within the approved Scottish Government funding allocation of £8.257m.

Actual expenditure to 2025/26 was £2.996m. The projected expenditure in 2026/27 is £0.801m. The actual expenditure in 2026/27 to the end of quarter 2 is £0.630m.

Actual income to 2026/27 is £6.916m with no further income anticipated.

Physical progress

The majority of projects have now been successfully completed. This includes:

- Completion of 9 Local Place Plans led by local community groups.
- Completion of 22 Pantry kitchens / growing spaces.
- Work on the restoration of B-Listed Fossil Grove.
- Improvements to the shopfronts on Saracen Street in Possilpark.

Work has restarted at Castlemilk Shopping Centre with further works to follow.

Works to Mosesfield House in Springburn will be taken forward by project partner NG Homes, following completion of a recent grant agreement.

Some minor works are currently being undertaken on the Connecting Battlefield Phase 2 project. These works are in advance of the main works commencing in November.

Substantive works to landscaping at Carlton Place and South Portland Street suspension bridge are underway, with lighting and public realm improvements to follow. Minor works to railings have been completed.

The site scoping exercise for food systems intervention work has been completed. Grant agreements with project partners are now in place, and four sites are being taken forward for infrastructure improvements.

Action

No action required.

4.3 Camlachie – Phase 3

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £2.250m.

The actual expenditure to 2025/26 is £0.060m. The projected expenditure in 2026/27 is £0.745m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2026/27 is £0.750m with no further income anticipated.

Physical progress

A contract has been awarded to install the Alma Street penstock and raise buried manholes to facilitate the removal of silts from the culvert between Shettleston Road and Biggar Street. Discussions are ongoing with specialist contractors to inform the optimum procurement strategy for the silt removal phase.

Action

No action required.

4.4 Flood Prevention Schemes

Financial performance

The current forecast is that this programme will be delivered within the approved net budget of £7.750m.

Actual expenditure to 2025/26 was £0.099m. The projected expenditure in 2026/27 is £0.030m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.028m.

Actual income to 2025/26 was £0.063m. The projected income in 2026/27 is £0.010m. Actual income in 2026/27 is nil.

Physical progress

Garscadden Burn (North): Drumchapel Surface Water Management Plan Phase 2B will deliver a flood storage basin at Pitmilly Road. Committee approval has been granted to enter into an excambion negotiation to acquire the land at Pitmilly Road in exchange for a Council owned site in Milton. The engineering tender package is currently being reviewed. The site start is scheduled for March 2027.

Yokermains Burn Surface Water Management Plan (SWMP): Engineering designs are being finalised for interventions at Wykeham Road and Waldemar

Road. Following the Ground Penetrating Radar (GPR) surveys, trenching works to confirm below ground utility positions are being commissioned.

Capelrig/Auldhouse Burn (Glasgow's Lost Rivers) - The RIBA 2 phase of the project is progressing and has been extended to include enhanced visualisations of the potential interventions.

Consultant appointments to develop the South of Glasgow SWMP and examine the feasibility of a City Centre Surface Water Drainage Conduit are currently being procured.

Action

No action required.

4.5 Drumchapel Town Centre Regeneration

Financial performance

The current forecast is that this programme will be delivered within the approved net budget of £3.664m.

Actual expenditure to 2025/26 was £0.865m. The projected expenditure in 2026/27 is £3.118m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.122m.

Actual income to 2025/26 was £3.744m. Actual income in 2026/27 to the end of quarter 2 is £7.556m, with no further income expected this financial year.

Physical progress

Work on the Active Travel Hub is progressing, with Stages 5-8 now underway and City Building has been appointed to undertake the works. A planning application and building warrant application have been submitted and permissions granted. Advanced works were completed in March 2026. Main works completion is expected December 2026.

GCC have acquired the Garscadden House building from Jobs & Business Glasgow. Engagement with Glasgow Life has helped to inform the design brief for the new town hall. The design is now progressing to RIBA Stage 4 with the new library design frozen. The planning application for the new town tall was submitted on 23rd September 2026. The design team for the civic square has been appointed, and early concept plans have been produced for comment.

The design of new public realm and a civic square is progressing. GCC Roads have instructed relevant traffic surveys and modelling, which has now been undertaken. A six-week public consultation exercise was completed in mid-December. Comments have been reviewed and designs updated where relevant. The design is now progressing to RIBA Stage 3.

Internal discussions regarding the assembly of the housing site are ongoing. Conversations with Wheatley Homes have progressed.

Action

No action required.

4.6 Easterhouse Town Centre Masterplan

Financial performance

The current forecast is that this programme will be delivered within the approved gross expenditure budget of £5.722m.

Actual expenditure to 2025/26 was £0.015m. The projected expenditure in 2026/27 is £0.100m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil. Actual income in 2026/27 to the end of quarter 2 is £5.722m, with no further income expected this financial year.

Physical progress

Officers of NRS are currently scoping a development model for the regeneration of the town centre. It is anticipated that the full programme will be delivered between 2027 to 2029.

Action

No action required.

4.7 Clyde Gateway 2025-2028

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £2.400m.

Actual expenditure to 2025/26 was nil. The projected expenditure in 2026/27 is £0.800m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil with no income expected.

Physical progress

This core funding will be used for the urban regeneration of the Clyde Gateway area, including the delivery of a 43,000 sqft innovative space for High Value Manufacturing at an estimated cost of £11.2m. The contract for this project was entered into in March 2026. Works commenced in April 2026 and are

progressing as planned.

Action

No action required.

4.8 Bringing Property and Land back into Productive use Fund

Financial performance

The current forecast is that this project will be delivered within the net expenditure budget of £10.000m.

Actual expenditure to 2025/26 was £0.022m. The projected expenditure in 2026/27 is £2.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.586m.

Actual income to 2025/26 was nil with no income expected.

Physical progress

An initial allocation of the £10.000m has been apportioned amongst 10 projects or themes. This apportionment has been approved by the steering group that will oversee this fund.

To date, fabric repair works are being carried out at 4/6 Melrose Street, a Category B Listed Building in Hillhead, as part of this project.

Action

No action required.

4.9 Climate Emergency Capital Fund

Financial performance

The current forecast is that this project will be delivered within the net expenditure budget of £4.953m.

Actual expenditure to 2025/26 was nil. The projected expenditure in 2026/27 is £0.500m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil with no income expected.

Physical progress

Officers are continuing to identify potential improvements to the energy performance of the GCC estate.

Current projects identified include the delivery of solar panels. Procurement for this project is underway and is expected to be completed by the end of October 2026, with delivery of the solar panels expected by end of February 2027.

A significant level of survey work is being undertaken to identify which interventions will have the most significant impact in reducing the council's consumption of energy and a subsequent avoidance of utility costs and carbon emissions.

Action

Officers continue to survey and analyse the estate with a view to identifying suitable interventions that will be funded from this source.

Property and Land Services

4.10 Community Hub Programme Phase 1

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £16.336m.

Actual expenditure to 2025/26 was £6.402m. The projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.621m.

Actual income to 2025/26 was nil. The projected income in 2026/27 is £4.500m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

SWAMP:- Works on a community hub in Pollok are complete and the building is open to the public.

Possilpark Community Hub:- Construction works to refurbish the community hub is currently on site and progressing well. The project remains on programme, with practical completion anticipated in early 2027.

Baillieston Hub:- Tender was returned by CBG on 25 March 2026. Planning approval and the Stage 1 Building Warrant are still awaited.

Other developments have been allocated funding from this fund including:-

- Wyndford / Maryhill Hub.
- The Lighthouse in Cranhill (subject to match funding being confirmed).

Action

No action required.

4.11 Pollok Country Park Stables and Courtyard

Financial performance

The current forecast is that this project will be delivered within the approved net expenditure budget of £1.500m.

Actual expenditure incurred to 2025/26 was £6.368m. The projected expenditure in 2026/27 is £8.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.943m.

Actual income to 2025/26 was £11.346m. The actual income in 2026/27 is £1.704m, with no further income expected.

Physical progress

Phase 1 of the works are now complete. This work involved the demolition / careful taking down of the Stable Block, stabilisation of the buildings and some other asset protection measures.

Phase 2 is progressing, with the main contractor now on site. This project is expected to be complete in spring 2027.

Action

No action required.

4.12 NRS Depot Investment 22/23

Financial performance

The current forecast is that this wider programme will be delivered within the net expenditure budget of £40.000m.

Actual expenditure incurred to 2025/26 was £17.645m. The projected expenditure in 2026/27 is £15.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £5.529m.

Actual income to 2025/26 was £6.998m. The projected income in 2026/27 is £11.500m. Actual income in 2026/27 to the end of quarter 2 is £8.500m.

Physical progress

The contract for the manufacture and supply of the recycling equipment was

awarded to Turmec Limited, with the contract signed on 12 June 2025. Design works for the equipment is progressing, with manufacture of elements of the equipment commenced. Installation of the equipment is delayed until June 2027 following a delay in the completion of the Materials Recovery Facility (MRF) building.

Works are progressing on site, with both the site wide drainage and ducting works at an advanced stage. The Sustainable Urban Drainage System (SUDS) feature is now complete.

The construction of the MRF building is progressing, however, it has been delayed due to the steelwork sub-contractor entering administration. Another sub-contractor has now been appointed and works have recommenced, with the building frame steelwork nearing completion. The MRF building is now anticipated to be completed in May 2027.

The office and welfare buildings foundations, drainage and underbuilding are complete, and the timber frame for the building is currently being constructed. The weighbridge building foundations are also complete and the timber frame is currently being constructed.

The Household Waste Recycling Centre is practically complete, with only landscaping works outstanding. Discussions are ongoing with operations to target a reopening to the public in October 2026. The facility will only offer a limited recycling collection due to the constraints of the adjacent construction site.

Completion of the construction project is planned for December 2027, with the handover of the MRF facility planned in April 2028.

Action

No action required.

4.13 <u>Heritage Property Investment 2025 - 2028</u>

Financial performance

The current forecast is that the programme will be delivered within the revised approved gross expenditure budget of £3.287m.

Actual expenditure to 2025/26 was £0.245m and the projected expenditure in 2026/27 is £1.200m. Actual expenditure in 2026/27 to the end of quarter 2 is minimal.

Physical progress

A range of projects will be delivered from this fund, including City Chambers Roof, Pollok House Internal Rot Works, Various Statues & Monuments Works

and Queens Park Glasshouse. These projects are now progressing, and it is anticipated that there may be additional demands expected on the budget from the City Chambers Roof and Front Elevation works.

Works required to the Tollbooth Steeple in the region of £120k have also been identified.

Action

Officers will continue to closely monitor the projects.

4.14 Glasgow Life General Property Investment 2025 - 2028

Financial performance

The current forecast is that the programme will be delivered within the revised approved gross expenditure budget of £31.970m.

Actual expenditure to 2025/26 was £13.269m and the projected expenditure in 2026/27 is £9.694m. Actual expenditure in 2026/27 to the end of quarter 2 is £3.378m.

Physical progress

The fund continues to deliver a range of upgrades across the Glasgow Life estate.

Moat works at the Gallery of Modern Art, and the full venue refurbishment of Langside Library continue on programme.

The new coach park at Riverside Museum is now complete and operational, and repair works at Toryglen are also complete.

Works continuing to be developed via this fund include lift upgrades at City Halls, electrical upgrades at Hillhead Library, and the removal of RAAC and a new roof at Cardonald Library.

Action

No action required.

4.15 Property – Community Asset Investment 2025 - 2028

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £5.597m.

Actual expenditure to 2025/26 was £0.301m and the projected expenditure in 2026/27 is £1.800m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.532m.

Physical progress

Works at Geoff Shaw to install a new flat roofing system and replace windows have been completed.

Works at Easterhouse Sports Centre have been approved, and a new heating system is close to completion at Dixon Halls.

Action

Officers will continue to closely monitor the projects. Further projects are being identified and assessed for investment.

4.16 <u>Property – Compliance Investment 2025 – 2028</u>

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £8.101m.

Actual expenditure to 2025/26 was £2.173m and the projected expenditure in 2026/27 is £2.600m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.400m.

Physical progress

Spend has accelerated against several projects that have been instructed across the estate, with other projects proposed, to be instructed in the coming months.

Currently, 56 projects are progressing and a further 5 projects have been agreed with funding ringfenced.

Action

Future requirements are being kept under review.

4.17 <u>Sale & Leaseback Property Investment 2025 – 2028</u>

Financial performance

The current forecast is that the programme will be delivered within the approved net expenditure budget of £11.674m.

Actual expenditure to 2025/26 was £2.241m and the projected expenditure in 2026/27 is £5.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.451m.

Actual income to 2025/26 was nil. Actual Income in 2026/27 is £0.674m, with no further income expected.

Physical progress

This fund continues to support all existing and future Landlord & Lender approved investment opportunities in buildings which form part of the Sale & Leaseback estate.

Fabric repairs and backbone infrastructure projects at both Kelvin Hall and Kelvingrove Museum continue on programme. Facade improvement works to the City Chambers is also ongoing.

Upgrade works at Toryglen Regional Football Centre is now complete.

Action

No action required.

4.18 <u>NRS Property investment 2025 – 2028</u>

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £12.072m.

Actual expenditure to 2025/26 was £1.838m and the projected expenditure in 2026/27 is £3.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.774m.

Physical progress

To date, funding has been allocated to 132 individual projects, which are progressing at varying stages.

Action

No action required.

4.19 Property Sustainability Investment 2025-2028

Financial performance

The current forecast is that the programme will be delivered within the approved net expenditure budget of £8.787m.

Actual expenditure to 2025/26 was £1.165m and the projected expenditure in 2026/27 is £6.426m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.700m.

Actual income to 2025/26 was nil. The projected income in 2026/27 is £2.426m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

Boiler replacement installations were completed at eight education properties over the summer, alongside the development of decarbonisation designs for St Martha's Primary School and Toryglen Primary School.

The design of air source heat pumps for the City Chambers has now been completed, as is the upgrade of the Building Management System (BMS). Subject to approval, the installation works are scheduled to be commissioned from October 2027.

In addition, it is anticipated that the planned rollout of nine new BMS installations will commence within the current budget year, supporting improved operational efficiency, energy performance, and estate-wide building control capabilities.

Action

No action required.

Roads and Transport

4.20 20mph Zones

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £2.322m. The Council has received an additional grant of £2.500m from Transport Scotland to deliver this project.

Actual expenditure to 2025/26 was £0.255m and the projected expenditure in 2026/27 is £1.876m. Actual expenditure in 2026/27 to the end of quarter 2 is minimal.

Actual income to 2025/26 was £0.254m and the projected income in 2026/27 is £1.876m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

The Temporary Traffic Regulation Orders for Phase 1A works are now complete.

The Phase 1 installation works are anticipated to complete in October 2026.

The Phase 2 contract is anticipated to start shortly.

Design and planning works for Phases 3 to 6 are ongoing.

Action

No action required.

4.21 Lighting

Financial performance

The current forecast is that the project will be delivered within the revised approved budget of £20.055m.

Actual expenditure to 2025/26 was £3.824m and projected expenditure in 2026/27 is £4.426m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.655m.

Physical progress

The citywide LED and column replacement contract, which delivered approximately 1,600 column replacements, has now been completed.

A procurement exercise is currently underway to facilitate the continued one-for-one replacement of end-of-life lighting assets across the network. This programme will support the ongoing renewal of lighting columns and associated infrastructure, addressing assets that have reached the end of their operational life and reducing future maintenance liabilities.

The Lighting Network Replacement (LNR) procurement project has been completed and works have now commenced. This programme will deliver a significant acceleration in asset replacement activity and is expected to drive a substantial increase in project expenditure and physical progress over the coming financial year.

In addition, the programme scope has been expanded to include the replacement of lighting minor structures that have reached the end of their operational life, further improving network resilience and supporting a risk-based approach to asset management.

Action

No action required.

4.22 Structures

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £20.000m.

Actual expenditure to 2025/26 was £5.238m and projected expenditure in 2026/27 is £0.050m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.010m.

Physical progress

Shieldhall Overpass Strengthening

Shieldhall Overpass will be strengthened to remove the weight restriction and HGV diversion route.

Task	Completion Date
Works Tender Process	Jan-27
Works	Oct-28

Action

No action is required.

4.23 Active Travel 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £16.109m.

Actual expenditure to 2025/26 was £4.274m and projected expenditure in 2026/27 is £3.751m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.735m.

Actual income to 2025/26 was £0.072m with no further income expected.

Physical progress

MACH Hire Expansion

Following a successful scheme launch in November 2025, the new contract with

VOI continues to grow and be a success. 220 stations are now active (up from 113 at contract commencement) and average number of hires is currently ~75,000 per week. In total the scheme has achieved over 1.5million hires since the new contract commenced.

Connecting Battlefield

The second phase will commence on site quarter 3 of 2026/27 and will see the continuation of the project with public plaza's created at the Battlefield Rest and the Letherby Triangle. Tender returns are currently being assessed.

Action

No action required.

4.24 Tidal Weir 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £6.200m.

Actual expenditure to 2025/26 was £0.447m and projected expenditure in 2026/27 is £0.092m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.061m.

Physical progress

Tidal Weir South Gate Repair

The procurement documents are now complete and will be passed to the procurement team during Quarter 3 to progress to tender.

Estimated Timeline:

Task	Completion Date
Works Tender Process	Mar/Apr-27
Works	Dec-28

Action

No action required.

4.25 Fleet Investment 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £21.636m.

Actual expenditure to 2026/27 was £10.013m and projected expenditure in 2026/27 is £1.884m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.052m.

Physical progress

Fleet investment supports the delivery of new vehicles and technology, reducing operating costs, improving productivity, and enabling data management in support of safety and cost optimisation.

A number of vehicles are now operational, and additional vehicles are now anticipated to be delivered and deployed throughout 2026/27.

Action

No action required.

4.26 Neighbourhood Infrastructure Improvement Fund - Area Partnerships (AP) 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £18.800m.

Actual expenditure to 2025/26 was £2.862m and projected expenditure in 2026/27 is £3.806m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.515m.

Actual income to 2025/26 was £0.027m and the projected income in 2026/27 is £0.021m. Actual income in 2026/27 to the end of quarter 2 is £0.022m.

Physical progress

A new process has been introduced to capture improvement options.

Regular updates are being provided at each Area Partnership cycle, and a significant number of costings have been received to be presented to Area Partnerships for approval.

Action

No action required.

4.27 Clyde Tunnel 22/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.489m.

Actual expenditure to 2025/26 was £0.856m and projected expenditure in 2026/27 is £0.185m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.133m.

Physical progress

Concrete repairs and renewal of the cathodic protection system on the road slab are required. Below are estimated completion dates for various stages of the project.

Task name	Completion Date
Works Tender Process	Jan-27
Works Northbound Bore	Dec-27
Works Southbound Bore	Sept-28
Works Completion	Oct-28

Clyde Tunnel Communications

To comply with current European tunnel standards, it is proposed to install a radio rebroadcast system, variable message signs, and a public address & voice alarm system. The estimated completion dates for the various stages of the project are as follows:

Task name	Completion date
Design and Build Tender Process	Mar-27
Works	Sep-27

Action

No action required.

4.28 LED Street Lighting Conversion

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £8.930m.

Actual spend to 2026/27 was £0.897m. Projected expenditure in 2026/27 is £6.220m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.285m.

Physical progress

Approximately 15,500 lanterns remain to be converted to LED technology across the network.

Delivery has been significantly accelerated during 2026/27, with installation activity increasing across multiple workstreams.

The remaining lantern conversions will be delivered through a combination of the ongoing LED conversion programme and the wider Lighting Network Replacement (LNR) project. Procurement arrangements are also underway for the purchase of a further 10,000 LED lanterns to support continued rollout across the network.

Areas continue to be prioritised for phased replacement, with substantial programme delivery targeted by March 2027.

Action

No action required.

4.29 <u>Roads Infrastructure 2025/26</u>

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £69.493m.

Actual expenditure to 2025/26 was £13.389m. Projected expenditure in 2026/27 is £32.463m. Actual expenditure to the end of quarter 2 is £12.291m.

Physical progress

- External Surfacing - 33% of works are complete.
- External Patching - 2% of works are complete.
- Footway Surfacing - 10% of works are complete.
- Street Furniture - 8% of works are complete.
- Drainage - 13% of works are complete.

External Patching, Street Furniture and Drainage works are in the final stages of the procurement process, and it is anticipated spend will increase shortly.

Action

No action required.

4.30 Tier 1 Active Travel Infrastructure Fund 2025/26

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £4.989m.

Actual expenditure to 2025/26 was £2.676m. Projected expenditure in 2026/27 is £2.213m. Actual expenditure to the end of quarter 2 is £0.0975m.

Physical progress

The Tier 1 Active Travel Infrastructure Fund relates to the design, development and delivery of active travel infrastructure measures and replaces the Cycling, Walking, and Safer Routes (CWSR) programme.

Works are progressing on various schemes with no significant issues to report.

Action

The project will be removed from the next report to Committee.

4.31 Traffic signals 2025/26

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £7.414m.

Actual expenditure to 2025/26 was £0.777m. Projected expenditure in 2026/27 is £1.477m. Actual expenditure to the end of quarter 2 is £0.071m.

Physical progress

Junction Design & Traffic Modelling

The programmed schemes are noted below;

- Crow Road/VPDS - traffic signal junction
- SEC Junction Upgrade
- Shields Road/Albert Drive – traffic signal junction
- Kelvindale Road/Ferngrove Avenue – pedestrian crossing
- Nitshill Road/Parkhouse Road – traffic signal junction
- Bearsden Road/Temple Road– traffic signal junction
- Aikenhead Road/ASDA – modelling & design of three upgraded junctions

Planned delivery: Upgrades to these junctions are proposed for the 2026/27 and 2027/28 financial years.

Minor Repairs

- Various cable fault repairs at aged traffic signal sites.

Action

No action required.

4.32 Active Travel Infrastructure Tier 1 2026/27

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £5.409m.

Projected expenditure in 2026/27 is £4.705m. Actual expenditure to the end of quarter 2 is £0.587m.

Physical progress

The Tier 1 Active Travel Infrastructure Fund relates to the design, development and delivery of active travel infrastructure measures and replaces the Cycling, Walking, and Safer Routes (CWSR) programme.

Works are progressing on various schemes with no significant issues to report.

Action

No action required.

4.33 Active Travel Infrastructure Tier 2 2026/27

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.720m.

Projected expenditure in 2026/27 is £3.720m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

As part of the new tiered delivery model, Tier 2 funding will be provided through the Active Travel Infrastructure Fund. This funding is delivered directly by Transport Scotland to support the construction of Active Travel improvements.

The projects included within this grant for construction are: -

- Connecting Yorkhill & Kelvingrove Phases 2-3
- Connecting Battlefield Phase 2
- East City Way Phase 5

The above projects have been fully designed, had local stakeholder engagement, and will commence construction later this financial year.

The projects included within this grant for design are: -

- Connecting Yorkhill and Kelvingrove – Phase 4 Corunna Street Minerva Street
- Connecting Glasgow (Inner North and South)
- Anderston Plaza
- Connecting Greater Govan Route 2

These projects will now continue from conceptual design through to detail design and include engagement with local parties, it is anticipated that the outcome of these projects will form the basis of future years construction bids to ATIF T2.

Action

No action required.

4.34 <u>Bus Infrastructure Tier 2 2026/27</u>

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.630m.

Projected expenditure in 2026/27 is £3.630m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

A key aim of the Bus Infrastructure Fund is that Local Authorities and Regional Transport Partnerships work in partnership with bus operators to deliver improvements and benefits for bus passengers in their area.

The following projects will be progressed in 2026/27;

- Bus Priority Corridors
- AI Optimisation
- Mobility Hubs
- Review of Glasgow City Region Bus Lane Times of Operation and Enhanced Enforcement
- Glasgow A803 Corridor Study
- Auldhouse Road Traffic Signal Improvements
- SEC Bus Link
- City Centre Bus Resilience Network Improvements
- Bus Stop Interchange Enhancements

Action

No action required.

Parks and Open Spaces

4.35 Renewal of Play Parks 2023-2026

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £8.140m.

Actual spend to 2025/26 was £0.640m. Projected expenditure in 2026/27 is £1.771m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.205m.

Actual income to 2025/26 was £0.620m. Projected income in 2026/27 is £0.201m. Actual income in 2026/27 to the end of quarter 2 is £0.200m.

Physical progress

A number of play areas have been completed, and an initial phase of work has been conducted in the following play areas, with future works programmed:

- Beardmore Park
- Kelvingrove Park
- Glasgow Green Play Village
- Govanhill Park
- Dowanhill Park
- Ashtree Park
- Fruin Street
- Kilmuir Crescent
- Maxwell Park Play Area

Action

No action required.

Environmental

4.36 Closed Landfill – Critical Infrastructure Works

Financial performance

The current forecast is that the project will be delivered within the gross expenditure budget of £2.376m.

Actual spend to 2025/26 was £0.239m. Projected expenditure in 2026/27 is £0.213m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.013m.

Physical progress

The newly appointed landfill consultants are currently undertaking an assessment of Glasgow City Council's Landfill portfolio. A data collation, review and baseline information management exercise is underway. This work will establish a robust and structured baseline dataset to support future landfill management, compliance, closure planning, environmental risk assessment and associated consultancy services delivered under the Framework Agreement.

In addition, a leachate appraisal and management strategy exercise has also commenced with the formulation of a conceptual site model to allow the understanding of leachate generation, monitoring infrastructure, groundwater and surface water interactions, and long-term leachate management arrangements. This will establish a robust dataset to inform future operational and capital investment decisions.

The sewer discharge connection application at Summerston Landfill has been completed and submitted to Scottish Water for review and consideration. If successful this will enable the commission of an onsite leachate treatment and disposal facility which is expected to significantly reduce reliance on external treatment and transportation arrangements, thereby lowering associated operational costs.

Action

No action required.

4.37 Bin Hub Rollout

Financial performance

The current forecast is that the project will be delivered within the net expenditure budget of £7.432m.

Actual spend to 2025/26 was £3.485m. The projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.005m.

Actual income to 2025/26 was £0.055m. Actual income in 2026/27 to the end of quarter 2 is £0.008m, with no further income expected.

Physical progress

The new collection services, new bins, and bin hubs have been rolled out from September 2025 in the South-West area of the city. Approximately 21,000 residents in flats are now using the new services.

The Southwest area was completed in April 2026. Following a period of review, further assessments will begin in other areas of the city.

Action

No action required.

4.38 Other Neighbourhoods, Regeneration and Sustainability Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Regeneration														
City Centre Regeneration	Gross Expenditure	8,300	712	**9,012**	**9,012**	0	6,176	1,800	1,036	0	0	6,176	**264**	6,440
	Gross Income	0	236	**236**	**236**	0	236	0	0	0	0	236	**0**	236
	Net Expenditure	8,300	476	**8,776**	**8,776**	0	5,940	1,800	1,036	0	0	5,940	**264**	6,204
The Place Fund	Gross Expenditure	6,916	1,341	**8,257**	**8,257**	0	2,996	801	4,460	0	0	2,996	**630**	3,626
	Gross Income	6,916	0	**6,916**	**6,916**	0	6,916	0	0	0	0	6,916	**0**	6,916
	Net Expenditure	0	1,341	**1,341**	**1,341**	0	(3,920)	801	4,460	0	0	(3,920)	**630**	(3,290)
Camlachie - Phase 3	Gross Expenditure	3,000	0	**3,000**	**3,000**	0	60	745	2,195	0	0	60	**0**	60
	Gross Income	750	0	**750**	**750**	0	750	0	0	0	0	750	**0**	750
	Net Expenditure	2,250	0	**2,250**	**2,250**	0	(690)	745	2,195	0	0	(690)	**0**	(690)
Flood Prevention Schemes	Gross Expenditure	7,750	73	**7,823**	**7,823**	0	99	30	2,230	2,513	2,951	99	**28**	127
	Gross Income	0	73	**73**	**73**	0	63	10	0	0	0	63	**0**	63
	Net Expenditure	7,750	0	**7,750**	**7,750**	0	36	20	2,230	2,513	2,951	36	**28**	64
Drumchapel Town Centre Regeneration	Gross Expenditure	0	18,759	**18,759**	**18,759**	0	865	3,118	11,959	2,817	0	865	**1,122**	1,987
	Gross Income	0	15,095	**15,095**	**15,095**	0	3,744	7,556	3,795	0	0	3,744	**7,556**	11,300
	Net Expenditure	0	3,664	**3,664**	**3,664**	0	(2,879)	(4,438)	8,164	2,817	0	(2,879)	**(6,434)**	(9,313)
Easterhouse Town Centre Masterplan	Gross Expenditure	0	5,722	**5,722**	**5,722**	0	15	100	1,869	1,870	1,868	15	**0**	15
	Gross Income	0	5,722	**5,722**	**5,722**	0	0	5,722	0	0	0	0	**5,722**	5,722
	Net Expenditure	0	0	**0**	**0**	0	15	(5,622)	1,869	1,870	1,868	15	**(5,722)**	(5,707)

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Regeneration														
Clyde Gateway 2025-28	Gross Expenditure	2,400	0	**2,400**	**2,400**	0	0	800	800	800	0	0	**0**	0
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	2,400	0	**2,400**	**2,400**	0	0	800	800	800	0	0	**0**	0
Bringing Property and Land back into Productive use Fund	Gross Expenditure	10,000	0	**10,000**	**10,000**	0	22	2,500	2,500	3,000	1,978	22	**586**	608
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	0	**10,000**	**10,000**	0	22	2,500	2,500	3,000	1,978	22	**586**	608
Climate Emergency Capital Fund	Gross Expenditure	4,000	953	**4,953**	**4,953**	0	0	500	3,500	953	0	0	**0**	0
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	953	**4,953**	**4,953**	0	0	500	3,500	953	0	0	**0**	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Community Hub Programme Phase 1	Gross Expenditure	20,000	12,016	**32,016**	**32,016**	0	6,402	2,000	6,000	8,000	9,614	6,402	**621**	7,023
	Gross Income	0	15,680	**15,680**	**15,680**	0	0	4,500	4,000	7,180	0	0	**0**	0
	Net Expenditure	20,000	(3,664)	**16,336**	**16,336**	0	6,402	(2,500)	2,000	820	9,614	6,402	**621**	7,023
Pollok Country Park Stables	Gross Expenditure	14,550	0	**14,550**	**14,550**	0	6,368	8,000	182	0	0	6,368	**2,943**	9,311
and Courtyard	Gross Income	13,050	0	**13,050**	**13,050**	0	11,346	1,704	0	0	0	11,346	**1,704**	13,050
	Net Expenditure	1,500	0	**1,500**	**1,500**	0	(4,978)	6,296	182	0	0	(4,978)	**1,239**	(3,739)
NRS Depot Investment 22/23	Gross Expenditure	20,000	41,500	**61,500**	**61,500**	0	17,645	15,000	17,355	11,500	0	17,645	**5,529**	23,174
	Gross Income	0	21,500	**21,500**	**21,500**	0	6,998	11,500	3,002	0	0	6,998	**8,500**	15,498
	Net Expenditure	20,000	20,000	**40,000**	**40,000**	0	10,647	3,500	14,353	11,500	0	10,647	**(2,971)**	7,676
Heritage Property Investment 2025 - 2028	Gross Expenditure	3,000	287	**3,287**	**3,287**	0	245	1,200	1,842	0	0	245	**(36)**	209
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,000	287	**3,287**	**3,287**	0	245	1,200	1,842	0	0	245	**(36)**	209
Glasgow Life General Property Investment	Gross Expenditure	10,000	21,970	**31,970**	**31,970**	0	13,269	9,694	7,845	1,162	0	13,269	**3,378**	16,647
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	21,970	**31,970**	**31,970**	0	13,269	9,694	7,845	1,162	0	13,269	**3,378**	16,647
Property - Community Asset Investment	Gross Expenditure	3,000	2,597	**5,597**	**5,597**	0	301	1,800	2,300	1,196	0	301	**532**	833
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,000	2,597	**5,597**	**5,597**	0	301	1,800	2,300	1,196	0	301	**532**	833

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Property - Compliance Investment	Gross Expenditure	4,500	3,601	**8,101**	**8,101**	0	2,173	2,600	3,328	0	0	2,173	**400**	2,573
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,500	3,601	**8,101**	**8,101**	0	2,173	2,600	3,328	0	0	2,173	**400**	2,573
Sale & Leaseback Property Investment	Gross Expenditure	11,000	674	**11,674**	**11,674**	0	2,241	5,000	3,600	833	0	2,241	**2,451**	4,692
2025-2028	Gross Income	0	674	**674**	**674**	0	0	674	0	0	0	0	**674**	674
	Net Expenditure	11,000	0	**11,000**	**11,000**	0	2,241	4,326	3,600	833	0	2,241	**1,777**	4,018
NRS Property Investment	Gross Expenditure	6,000	6,072	**12,072**	**12,072**	0	1,838	3,000	5,474	1,760	0	1,838	**774**	2,612
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	6,000	6,072	**12,072**	**12,072**	0	1,838	3,000	5,474	1,760	0	1,838	**774**	2,612
Property Sustainability Investment 2025-2028	Gross Expenditure	8,500	2,713	**11,213**	**11,213**	0	1,165	6,426	1,207	1,207	1,208	1,165	**700**	1,865
	Gross Income	0	2,426	**2,426**	**2,426**	0	0	2,426	0	0	0	0	**0**	0
	Net Expenditure	8,500	287	**8,787**	**8,787**	0	1,165	4,000	1,207	1,207	1,208	1,165	**700**	1,865

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
20mph Zones	Gross Expenditure	2,315	2,761	**5,076**	**5,076**	0	255	1,876	2,945	0	0	255	**1**	256
	Gross Income	215	2,539	**2,754**	**2,754**	0	254	1,876	624	0	0	254	**0**	254
	Net Expenditure	2,100	222	**2,322**	**2,322**	0	1	0	2,321	0	0	1	**1**	2
Lighting 22/23	Gross Expenditure	15,000	5,055	**20,055**	**20,055**	0	3,824	4,426	11,805	0	0	3,824	**655**	4,479
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	15,000	5,055	**20,055**	**20,055**	0	3,824	4,426	11,805	0	0	3,824	**655**	4,479
Structures 22/23	Gross Expenditure	20,000	0	**20,000**	**20,000**	0	5,238	50	12,650	2,062	0	5,238	**10**	5,248
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	20,000	0	**20,000**	**20,000**	0	5,238	50	12,650	2,062	0	5,238	**10**	5,248
Active Travel 22/23	Gross Expenditure	15,790	391	**16,181**	**16,181**	0	4,274	3,751	5,752	2,304	100	4,274	**1,735**	6,009
	Gross Income	0	72	**72**	**72**	0	72	0	0	0	0	72	**0**	72
	Net Expenditure	15,790	319	**16,109**	**16,109**	0	4,202	3,751	5,752	2,304	100	4,202	**1,735**	5,937
Tidal Weir 22/23	Gross Expenditure	4,000	2,200	**6,200**	**6,200**	0	447	92	3,235	2,426	0	447	**61**	508
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	2,200	**6,200**	**6,200**	0	447	92	3,235	2,426	0	447	**61**	508
Fleet Investment 22/23	Gross Expenditure	14,636	7,000	**21,636**	**21,636**	0	10,013	1,884	7,739	2,000	0	10,013	**52**	10,065
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	14,636	7,000	**21,636**	**21,636**	0	10,013	1,884	7,739	2,000	0	10,013	**52**	10,065

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
Neighbourhood Infrastructure Improvement	Gross Expenditure	23,000	(4,152)	**18,848**	**18,848**	0	2,862	3,806	10,585	1,595	0	2,862	**515**	3,377
Fund - AP 22/23	Gross Income	0	48	**48**	**48**	0	27	21	0	0	0	27	**22**	49
	Net Expenditure	23,000	(4,200)	**18,800**	**18,800**	0	2,835	3,785	10,585	1,595	0	2,835	**493**	3,328
Clyde Tunnel 22/23	Gross Expenditure	3,450	39	**3,489**	**3,489**	0	856	185	2,448	0	0	856	**133**	989
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,450	39	**3,489**	**3,489**	0	856	185	2,448	0	0	856	**133**	989
LED Street Lighting Conversion	Gross Expenditure	0	8,930	**8,930**	**8,930**	0	897	6,220	1,813	0	0	897	**1,285**	2,182
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	8,930	**8,930**	**8,930**	0	897	6,220	1,813	0	0	897	**1,285**	2,182
Roads Infrastructure 2025/26	Gross Expenditure	71,600	(2,107)	**69,493**	**69,493**	0	13,389	32,463	23,641	0	0	13,389	**12,291**	25,680
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	71,600	(2,107)	**69,493**	**69,493**	0	13,389	32,463	23,641	0	0	13,389	**12,291**	25,680
Tier 1 Active Travel Infrastructure	Gross Expenditure	0	4,989	**4,989**	**4,989**	0	2,676	2,213	100	0	0	2,676	**975**	3,651
Fund 2025/26	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	4,989	**4,989**	**4,989**	0	2,676	2,213	100	0	0	2,676	**975**	3,651
Traffic Signals 2025/26	Gross Expenditure	7,300	114	**7,414**	**7,414**	0	777	1,477	2,785	2,375	0	777	**71**	848
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	7,300	114	**7,414**	**7,414**	0	777	1,477	2,785	2,375	0	777	**71**	848

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
Active Travel Infrastructure Tier 1 2026/27	Gross Expenditure	0	5,409	**5,409**	**5,409**	0	0	4,705	704	0	0	0	**587**	587
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	5,409	**5,409**	**5,409**	0	0	4,705	704	0	0	0	**587**	587
Active Travel Infrastructure Tier 2 2026/27	Gross Expenditure	0	3,720	**3,720**	**3,720**	0	0	3,720	0	0	0	0	**0**	0
	Gross Income	0	3,720	**3,720**	**3,720**	0	0	3,720	0	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
Bus Infrastructure Tier 2 2026/27	Gross Expenditure	0	3,630	**3,630**	**3,630**	0	0	3,630	0	0	0	0	**0**	0
	Gross Income	0	3,630	**3,630**	**3,630**	0	0	3,630	0	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Parks and Open Spaces														
Renewal of Play Parks 2023-2026	Gross Expenditure	8,140	821	**8,961**	**8,961**	0	640	1,771	5,093	1,457	0	640	**205**	845
	Gross Income	0	821	**821**	**821**	0	620	201	0	0	0	620	**200**	820
	Net Expenditure	8,140	0	**8,140**	**8,140**	0	20	1,570	5,093	1,457	0	20	**5**	25

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Environmental														
Closed Landfill - Critical Infrastructure Works	Gross Expenditure	0	2,376	**2,376**	**2,376**	0	239	213	1,924	0	0	239	**13**	252
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	2,376	**2,376**	**2,376**	0	239	213	1,924	0	0	239	**13**	252
Bin Hub Rollout	Gross Expenditure	0	7,495	**7,495**	**7,495**	0	3,485	2,000	2,010	0	0	3,485	**1,005**	4,490
	Gross Income	0	63	**63**	**63**	0	55	8	0	0	0	55	**8**	63
	Net Expenditure	0	7,432	**7,432**	**7,432**	0	3,430	1,992	2,010	0	0	3,430	**997**	4,427
Total NRS Major Projects	Gross Expenditure	328,147	167,661	**495,808**	**495,808**	0	111,752	139,596	174,911	51,830	17,719	111,752	**39,516**	151,268
	Gross Income	20,931	72,299	**93,230**	**93,230**	0	31,081	43,548	11,421	7,180	0	31,081	**24,386**	55,467
	Net Expenditure	**307,216**	**95,362**	**402,578**	**402,578**	**0**	**80,671**	**96,048**	**163,490**	**44,650**	**17,719**	**80,671**	**15,130**	**95,801**
Other NRS Projects	Gross Expenditure	113,496	71,973	**185,469**	**185,469**	0	131,819	25,668	20,059	4,407	3,516	131,819	**7,362**	139,181
	Gross Income	53,320	41,555	**94,875**	**94,875**	0	85,123	9,502	250	0	0	85,123	**4,239**	89,362
	Net Expenditure	**60,176**	**30,418**	**90,594**	**90,594**	**0**	**46,696**	**16,166**	**19,809**	**4,407**	**3,516**	**46,696**	**3,123**	**49,819**
Total Neighbourhoods, Regen. & Sustainability Projects	**Gross Expenditure**	**441,643**	**239,634**	**681,277**	**681,277**	**0**	**243,571**	**165,264**	**194,970**	**56,237**	**21,235**	**243,571**	**46,878**	**290,449**
	Gross Income	**74,251**	**113,854**	**188,105**	**188,105**	**0**	**116,204**	**53,050**	**11,671**	**7,180**	**0**	**116,204**	**28,625**	**144,829**
	Net Expenditure	**367,392**	**125,780**	**493,172**	**493,172**	**0**	**127,367**	**112,214**	**183,299**	**49,057**	**21,235**	**127,367**	**18,253**	**145,620**

BROOMHOUSE AND BAILLIESTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 1: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions = Five Years from the completion of the entire Conmunity Growth Area for Balilliston Broomhouse including areas of anticipated development
		No	£	No	No	£	£	£	£	No	£	No	£	
AS Homes	Land at Daldowie Road/ Boghall Road/ Hamilton Road, Glasgow	55	605,000	55	55	605,000	605,000	0	0	0	0	0	0	Area of development as defined in FPP PA 16/03252/DC completed March 2022.
Miller Homes	Site formerly known as Glasgow Zoo, 1 Calderpark	59	649,000	56	56	616,000	649,000	(33,000)	0	0	0	3	33,000	Area of development as defined in FPP PA 10/00345/DC **DEVELOPMENT NOT COMPLETE**
Mansell Homes/ Balfour Beatty	Site Formerly Known As Glasgow Zoo 1 Calderpark Glasgow	45	495,000	45	45	495,000	495,000	0	0	0	0	0	0	Area of development as defined in PPP PA 14/02964/DC. completed March 2020.
Taylor Wimpey	Site To The North Of Broomhouse Cresc. Glasgow	51	561,000	51	51	561,000	561,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Bett Homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	67	737,000	67	67	737,000	737,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	67	737,000	67	67	737,000	737,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	23	253,000	23	23	253,000	253,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	72	792,000	72	72	792,000	792,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	39	429,000	39	39	429,000	429,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	18	198,000	18	18	198,000	198,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Persimmon*	Site North and South of Bredisholm Road, Glasgow	322	3,542,000	319	300	3,300,000	3,509,000	(209,000)	0	19	209,000	3	33,000	Area of development as defined in FPP PA 10/00328/DC **DEVELOPMENT NOT COMPLETE**
Miller homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	213	2,343,000	193	180	1,980,000	2,123,000	(143,000)	0	13	143,000	20	220,000	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	205	2,255,000	203	203	2,233,000	2,233,000	0	0	0	0	2	22,000	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Planning Apps Consented		**1,236**	**13,596,000**	**1,208**	**1,176**	**12,936,000**	**13,321,000**	**(385,000)**	**0**	**32**	**352,000**	**28**	**308,000**	

* includes land received in lieu of cash payment valued at £649,000

BROOMHOUSE AND BAILLIESTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 2: Planning Applications (Consented) - Index Payments Due/Paid

Planning App. Developer	Site Address (Part of Designated Area of Development)	Amount Confirmed and Now Due	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears
		£	£	£	£
AS Homes	Land at Daldowie Road/ Boghall Road/ Hamilton Road, Glasgow	2,067	2,067	0	0
Mansell Homes/ Balfour Beatty	Site Formerly Known As Glasgow Zoo 1 Calderpark Glasgow	7,200	7,200	0	0
Taylor Wimpey	Site To The North Of Broomhouse Cresc. Glasgow	432,630	432,630	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	38,673	38,673	0	0
Taylor Wimpey	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	193,856	193,856	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	86,126	86,126	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	1,319,060	1,319,060	0	0
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	335,426	335,426	0	0
Miller Homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	997,005	997,005	0	0
Persimmon*	Site North and South of Bredisholm Road, Glasgow	299,499	299,499	0	0
Planning Apps Consented Totals		**3,711,542**	**3,711,542**	**0**	**0**

ROBROYSTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 3: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions = Five Years from the completion of the entire Conmunity Growth Area for Robroyston including areas of anticipated development
		No	**£**	**No**	**No**	**£**	**£**	**£**	**£**	**No**	**£**	**No**	**£**	
Miller Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	120	1,200,000	120	120	1,200,000	1,200,000	0	0	0	0	0	0	Five years from the completion of the designated area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site known as **Phase 1** - Site B at Robroyston Road/Railway Line/Robroyston Drive	102	1,020,000	102	102	1,020,000	1,020,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC DEVELOPMENT NOT COMPLETE
BDW Trading Ltd *	Site known as **Phase 1** - Site D at Robroyston Road/Railway Line/Robroyston Drive	94	940,000	80	80	800,000	940,000	(140,000)	0	0	0	14	140,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes *	Site known as **Phase 1** - Site C at Robroyston Road/Railway Line/Robroyston Drive	100	1,000,000	100	100	1,000,000	1,000,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Avant Homes	Site known as phase 1 - site B and and site D Robroyston Road/Railwayline/Robroysto n Drive	166	1,660,000	100	100	1,000,000	1,000,000	0	0	0	0	66	660,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Bellway Homes Ltd *	Site known as **Phase 1** - Site A and C at Robroyston South	199	1,990,000	197	180	1,800,000	1,990,000	(190,000)	0	17	170,000	2	20,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Barratt Homes	Site at Robroyston Road/Robroyston Drive Glasgow - other land north of the M80 motorway	166	1,660,000	166	166	1,660,000	1,660,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd & Taylor Wimpey West Scotland	Land North of the M80 motorway	222	2,220,000	140	140	1,400,000	1,400,000	0	0	0	0	82	820,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site at Robroyston Road/Railway Line/Robroyston Drive	49	490,000	7	0	0	0	0	0	7	70,000	42	420,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site at Robroyston Road/Railway Line/Robroyston Drive	49	490,000	20	20	200,000	200,000	0	0	0	0	29	290,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Planning Apps Consented Totals		**1,267**	**12,670,000**	**1,032**	**1,008**	**10,080,000**	**10,410,000**	**(330,000)**	**0**	**24**	**240,000**	**235**	**2,350,000**	

* Contributions paid in advance to fund specific works in relation to the construction of an access road to Robroyston station. The contributions are held by Brodies LLP acting as the Deposit Agent as defined by a Deposit Agreement between GCC and the developers.

ROBROYSTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT INDEX PAYMENTS

Table 4: Planning Applications (Consented) Index Payments Due/Paid

Planning App. Developer	Site Address (Part of Designated Area of Development)	Amount Confirmed and Now Due	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears
		£	£	£	£
Stewart Milne Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	0	0	0	0
Miller Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	482,131	482,131	0	0
BDW Trading Ltd	Site known as **Phase 1** - Site B at Robroyston Road/Railway Line/Robroyston Drive	462,870	462,870	0	0
BDW Trading Ltd *	Site known as Phase 1 - Site D at Robroyston Road/Railway Line/Robroyston Drive	420,640	420,640	0	0
Miller Homes *	Site known as Phase 1 - Site C at Robroyston Road/Railway Line/Robroyston Drive	447,489	447,489	0	0
Avant Homes	Site known as phase 1 - site B and site D Robroyston Road/Railwayline/Robroyston Drive	826,009	826,009	0	0
Bellway Homes Ltd *	Site known as **Phase 1** - Site A and C at Robroyston South	0	1,008,630	(1,008,630)	0
Barratt Homes Ltd	Site at Robroyston Road/Robroyston Drive Glasgow - other land north of the M80 motorway	1,229,776	1,229,776	0	0
BDW Trading Ltd	Land North of the M80 motorway	1,133,632	1,133,632	0	0
BDW Trading Ltd & Taylor Wimpey West Scotland	Reference 22/00846/MSC 49 units	171,300	171,300	0	0
Planning Apps Consented Totals		**5,173,847**	**6,182,477**	**(1,008,630)**	**0**

* Contributions paid in advance to fund specific works in relation to the construction of an access road to Robroyston station. The contributions are held by Brodies LLP acting as the Deposit Agent as defined by a Deposit Agreement between GCC and the developers.

EASTERHOUSE GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 5: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions
		No	£	No	No	£	£	£	£	No	£	No	£	

There are currently no approved planning applications for the Easterhouse site.

Glasgow City Council

Joint Report by the Executive Director of Finance and the Executive Director of Neighbourhoods, Regeneration and Sustainability

Contact: Anne Ross Ext: 78342
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BUDGET MONITORING: CITY DEAL PROJECTS INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction Budget

This monitoring statement provides a summary of the financial performance and progress on the delivery of the City Deal investment programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure and income budgets both increased by £7.517m, resulting in no impact on the net expenditure budget. The budget change comprises the following:

- An increase to both the gross expenditure and income budgets of £7.517m following additional City Deal funding that has been awarded to Glasgow City Council through the Glasgow City Region City Deal: Enabling Commercial Space Programme. This was approved by the City Administration Committee on 20 November 2025.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £98.131m. The approved income budget, net of amounts received in previous years, totals £32.998m, providing a net expenditure budget of £65.133m.

Probable outturn gross expenditure for 2026/27 totals £53.810m with anticipated receipts of £17.377m.

Actual gross expenditure in 2026/27 to the end of quarter 2 totals £19.950m. Actual receipts in 2026/27, directly related to specific projects is £2.442m.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the Programme

4.1 Metropolitan Glasgow Strategic Drainage Partnership (MGSDP)

Financial performance

The current forecast is that this project will be delivered within the approved net expenditure budget of £10.034m.

Actual expenditure to 2025/26 was £46.078m and the projected expenditure in 2026/27 is £0.251m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.011m.

Actual income to 2025/26 was £39.614m, with no further income expected.

Physical progress

Detailed design work is continuing for the High Knightswood Surface Water Management Plans (SWMP) intervention at Cowdenhill Road. This project has a dependency on the Scottish Water strategies to mitigate sewer related flooding at Rotherwood Avenue and Wykeham Road.

Wheatley Homes is reviewing their masterplan for the Red Road TRA and may now seek to integrate blue-green infrastructure throughout the development. This would allow the storage volume of the Eastern Springburn SWMP SUDS basin to be reduced. If this revised strategy is confirmed as the preferred option, it is anticipated that Wheatley would award the construction contract with the allocated City Deal funding released via a collaboration agreement.

Further discussions are being scheduled with Scottish Water to progress the integrated project for the Wellhouse and Cockenzie Street flood risk clusters.

Given the Scottish Water and Wheatley Homes dependencies set out above, the MGSDP project is now expected to be completed in 2028.

Action

No action required.

4.2 Collegelands, Calton / Barras

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £5.936m.

Actual expenditure to 2025/26 was £9.998m and the projected expenditure in 2026/27 is £1.050m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.412m.

Actual income to 2025/26 was £12.291m with no further income anticipated.

Physical progress

On 3 June 2026 GCC issued correspondence to Network Rail to advise that City Deal Executive Group had withdrawn the offer of grant funding for the High Street Station project.

The Meat Market Regeneration CIC has tendered works to restore the historic shed structure and hopes to be in a position to achieve a site start in Q3 26/27.

Action

No action required.

4.3 Clyde Waterfront and West End Innovation Quarter (CWWEIQ)

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £21.023m.

Actual expenditure to 2025/26 was £66.094m and the projected expenditure in 2026/27 is £5.140m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.345m.

Actual income to 2025/26 was £36.936m and the projected income in 2026/27 is £5.140m. Actual income in 2026/27 to the end of quarter 2 is £0.099m.

Physical progress

The second phase of public realm works on Byres Road started in August 2025 and is currently scheduled to complete in August 2027.

The Custom House Quay and Carlton Place project continues through the final stages of detailed design. Planning consent was granted in September 2026. Engagement with key stakeholders and project partners, including Scottish Water, remains ongoing to coordinate infrastructure works within the project

area. Preparation of tender documentation is ongoing.

Action

No action required.

4.4 City Centre - Enabling Infrastructure: Integrated Public Realm (EIIPR)

Financial performance

The current forecast is that this project will be delivered within the revised approved net expenditure budget of £74.897m.

Actual expenditure to 2025/26 was £75.261m and the projected expenditure in 2026/27 is £32.024m. Actual expenditure in 2026/27 to the end of quarter 2 is £11.704m.

Actual income to 2025/26 was £45.423m and the projected income in 2026/27 is £6.152m. Actual income in 2026/27 to the end of quarter 2 is £2.343m.

Physical progress

The construction activity on Holland Street / Pitt Street, Sauchiehall Street Precinct / Cambridge Street and Argyle Street West is now complete. It should be noted that some elements of Scottish Water works remain along Argyle Street and these are not directly attributed to the Avenues. Works are also complete on the Sustrans/Transport Scotland-funded Avenues on South Portland Street and Cowcaddens Road / Dobbies Loan Avenue.

North Hanover Street / Kyle Street construction contract commenced in May 2025 and is due to take around 18 months to complete. This Avenue is progressing well.

Works on Stockwell Street Avenue have now commenced on site and are progressing well.

Argyle Street East Avenue commenced on site on 16 June 2026. Due to the extents of this Avenue, works are likely to take up to three years to complete all sections, from Union Street in the west to Moir Street in the east.

Concept design work for Broomielaw continues.

The designs for Clyde Street and High Street are now finalised, and tender documents are being prepared to secure a construction contractor.

Works on George Square and the surrounding Avenues commenced in May 2025. All bronze statues that were removed for full restoration have been returned and are located at their final position in the square. Works are now well advanced within the Square with the west side now open to the public, and

the remainder of the Square expected to open at the end of October 2026. Avenues surrounding the square are expected to be complete by the end of 2027.

Work on the Sustrans/Transport Scotland-funded Duke Street and John Knox Street Avenues are progressing well and will be completed in late 2026.

Action

No action required.

4.5 Canal & North Gateway

Financial performance

The current forecast is that this project will be delivered within the revised approved net budget of £1.582m.

Actual expenditure to 2025/26 was £11.081m and the projected expenditure in 2026/27 is £0.049m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.034m.

Actual income to 2025/26 was £10.434m and the projected income in 2026/27 is £0.163m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

Discussions are ongoing to secure approval for the proposed scheme from Transport Scotland. Procurement is now scheduled for Q4 2026/27.

Scoping on the two derelict sites in Pinkston (one in GCC and one in Scottish Canals ownership) is ongoing. Routes to redevelopment and public realm improvements, particularly to the overgrown area north of the underpass, are being considered.

Action

No action required.

4.6 Sighthill TRA

Financial performance

The current forecast is that this project will be delivered within the revised approved net expenditure budget of £85.618m.

Actual expenditure to 2025/26 was £169.753m and the projected expenditure in 2026/27 is £3.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.068m.

Actual income to 2025/26 was £93.235m with no further income expected.

Physical progress

Contract 1 (Remediation), Contract 2 (Infrastructure), Contract 3 (Tunnell Infill), Cowlairs Bridge, M8 Bridge and the Smart Canal have all reached practical completion. Maintenance of the soft landscaping for the M8 Bridge by the contractors continues.

Discussions are ongoing with Keepmoat to identify the optimum strategy to remediate the former St Stephens school site (Contract 4). The strategy has been informed by additional site investigations. The preferred strategy shall be recorded via the change control process established by the Development Agreement. A site start is now anticipated late 2026.

Keepmoat Homes have completed their first phase of houses on the site. The next two phases are progressing well on site and will be a mixed tenure development (41 units for social rent and 205 for private sale).

Action

No action required.

4.7 <u>Commercial Space</u>

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £7.517m.

Actual expenditure to 2025/26 was nil and the projected expenditure in 2026/27 is £5.921m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil and the projected income in 2026/27 is £5.921m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

<u>RED Dalmarnock - XWorks (Clyde Gateway)</u>

The construction phase commenced in March 2026, and to date the foundations, steel frame, ground slabs, upper floors and blockwork are all complete for both buildings. The roofing, cladding and site works are progressing and on programme. Formal opening is scheduled for April 2027. Spend for this project will be incurred upon submission of grant claims from

Clyde Gateway.

The Lighthouse

A Full Business Case is currently being drafted for submission to the Glasgow City Region.

Action

No action required.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
CITY DEAL														
Major Projects														
City Deal - MGSDP	Gross Expenditure	14,019	35,629	**49,648**	**49,648**	0	46,078	251	2,500	819	0	46,078	**11**	46,089
	Gross Income	7,573	32,041	**39,614**	**39,614**	0	39,614	0	0	0	0	39,614	**0**	39,614
	Net Expenditure	6,446	3,588	**10,034**	**10,034**	0	6,464	251	2,500	819	0	6,464	**11**	6,475
City Deal - Collegelands,	Gross Expenditure	4,150	14,077	**18,227**	**18,227**	0	9,998	1,050	5,813	1,366	0	9,998	**412**	10,410
Calton / Barras	Gross Income	3,977	8,314	**12,291**	**12,291**	0	12,291	0	0	0	0	12,291	**0**	12,291
	Net Expenditure	173	5,763	**5,936**	**5,936**	0	(2,293)	1,050	5,813	1,366	0	(2,293)	**412**	(1,881)
City Deal - Clyde Waterfront &	Gross Expenditure	9,039	68,086	**77,125**	**77,125**	0	66,094	5,140	5,891	0	0	66,094	**1,345**	67,439
West End	Gross Income	6,650	49,452	**56,102**	**56,102**	0	36,936	5,140	5,891	8,135	0	36,936	**99**	37,035
	Net Expenditure	2,389	18,634	**21,023**	**21,023**	0	29,158	0	0	(8,135)	0	29,158	**1,246**	30,404
City Deal - City Centre	Gross Expenditure	22,509	103,963	**126,472**	**126,472**	0	75,261	32,024	18,475	712	0	75,261	**11,704**	86,965
	Gross Income	18,885	32,690	**51,575**	**51,575**	0	45,423	6,152	0	0	0	45,423	**2,343**	47,766
	Net Expenditure	3,624	71,273	**74,897**	**74,897**	0	29,838	25,872	18,475	712	0	29,838	**9,361**	39,199
City Deal - Canal & North Gateway	Gross Expenditure	8,998	3,181	**12,179**	**12,179**	0	11,081	49	1,000	49	0	11,081	**34**	11,115
	Gross Income	7,619	2,978	**10,597**	**10,597**	0	10,434	163	0	0	0	10,434	**0**	10,434
	Net Expenditure	1,379	203	**1,582**	**1,582**	0	647	(114)	1,000	49	0	647	**34**	681
City Deal - Sighthill	Gross Expenditure	66,659	112,194	**178,853**	**178,853**	0	169,753	3,000	6,100	0	0	169,753	**68**	169,821
	Gross Income	41,179	52,056	**93,235**	**93,235**	0	93,235	0	0	0	0	93,235	**0**	93,235
	Net Expenditure	25,480	60,138	**85,618**	**85,618**	0	76,518	3,000	6,100	0	0	76,518	**68**	76,586

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
CITY DEAL														
Major Projects														
City Deal - Commercial Space	Gross Expenditure	0	7,517	**7,517**	**7,517**	0	0	5,921	1,596	0	0	0	**0**	0
	Gross Income	0	7,517	**7,517**	**7,517**	0	0	5,921	1,596	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
Total City Deal Major Projects	Gross Expenditure	125,374	344,647	**470,021**	**470,021**	0	378,265	47,435	41,375	2,946	0	378,265	**13,574**	391,838
	Gross Income	85,882	185,049	**270,931**	**270,931**	0	237,933	17,376	7,487	8,135	0	237,933	**2,442**	240,375
	Net Expenditure	**39,492**	**159,598**	**199,090**	**199,090**	**0**	**140,332**	**30,059**	**33,888**	**(5,189)**	**0**	**140,332**	**11,132**	**151,463**
Other City Deal Projects	Gross Expenditure	0	6,375	**6,375**	**6,375**	0	0	6,375	0	0	0	0	**6,376**	6,377
	Gross Income	0	0	**0**	**0**	0	0	1	0	(1)	0	0	**0**	0
	Net Expenditure	**0**	**6,375**	**6,375**	**6,375**	**0**	**0**	**6,374**	**0**	**1**	**0**	**0**	**6,376**	**6,377**
Total City Deal Projects	**Gross Expenditure**	**125,374**	**351,022**	**476,396**	**476,396**	**0**	**378,265**	**53,810**	**41,375**	**2,946**	**0**	**378,265**	**19,950**	**398,215**
	Gross Income	**85,882**	**185,049**	**270,931**	**270,931**	**0**	**237,933**	**17,377**	**7,487**	**8,134**	**0**	**237,933**	**2,442**	**240,375**
	Net Expenditure	**39,492**	**165,973**	**205,465**	**205,465**	**0**	**140,332**	**36,433**	**33,888**	**(5,188)**	**0**	**140,332**	**17,508**	**157,840**

Glasgow City Council

Joint Report by the Executive Director of Finance and the Chief Officer for Glasgow City HSCP

Contact: Anne Ross Ext: 78342
Duncan Black Ext: 25756

BUDGET MONITORING: SOCIAL WORK SERVICES INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, there have been no budget changes.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £32.211m. The approved income budget, net of amounts received in previous years, totals nil, providing a net expenditure budget of £32.211m.

Probable outturn gross expenditure for 2026/27 totals £5.896m with no anticipated receipts.

Actual gross expenditure in 2026/27 to the end of quarter 2 is £0.789m with nil receipts over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the Programme

4.1 Church Street Redevelopment

Financial performance

The current forecast is that this project will be delivered within the approved gross expenditure budget of £20.000m.

Actual expenditure to 2025/26 was £2.036m and the projected expenditure in 2026/27 is £0.500m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Physical progress

A plan for investment had been developed however rising construction costs means that this original plan is no longer affordable.

Health and Social Care Partnership and Neighbourhoods, Regeneration and Sustainability colleagues are actively working up alternative plans to move staff out of Church Street as soon as possible. There will likely be adaptation works to be carried out once the locations are known for staff to migrate to therefore an allocated capital funding will require to be held in abeyance until the type and value of the work known.

Action

Alternative, viable accommodation for staff and service users will be identified, and the Church Street site will be vacated.

4.2 Brighton Place Redevelopment

Financial performance

The gross expenditure budget for the Brighton Place Redevelopment project has been increased to £8.086 million following a transfer of £2.410 million as part of the final outturn report for 2025/26 from other Social Work Services capital budgets. This transfer will permit the completion of additional remedial works required following identification of significant structural defects within the existing building.

The current forecast is that this project will be delivered within the revised gross expenditure budget of £8.086 million.

Actual expenditure to 2025/26 was £1.599m and the projected expenditure in 2026/27 is £2.783m. Actual expenditure to the end of quarter 2 is £0.537m.

Physical progress

The project commenced on site May 2025.

The additional remedial works required to the existing building has led to both programme and cost implications. Remedial works started in June 2026 and are due to be completed by the end of this year. The main contract will then resume, with revised completion scheduled for September 2027.

Action

Monitor progress in line with project management arrangements.

4.3 Property - SWS - 2025/26 Capital Allocation

Financial performance

The £10.000 million gross expenditure budget was approved by the full Council on 20 February 2025. Transfers totalling £3.933 million have been made, primarily to fund the additional works at Riverside Care Home (£1.521m) the additional remedial works at the Brighton Place Redevelopment (£2.410m) and the shortfall at Waterloo Close prior to completion (£0.002m).

Any further projects will be delivered within the remaining available gross expenditure budget of £6.067 million.

Actual expenditure to 2025/26 was £0.020m and the projected expenditure in 2026/27 is £1.000m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

The HSCP is currently compiling business cases for the allocation of this capital funding, which will be phased over the next three financial years. It is anticipated that, subject to approvals, this will relate to ongoing development and enhancement of the existing estate, in line with service need. This will include works on the Netherton facility in support of learning disability service users.

Action

Outline business cases to be submitted to the Capital Programme Board to update on plans to allocate this capital funding.

4.4 Other Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
SOCIAL WORK SERVICES														
Major Projects														
Church Street Redevelopment	Gross Expenditure	20,000	0	**20,000**	**20,000**	0	2,036	500	2,500	2,500	12,464	2,036	**0**	2,036
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	20,000	0	**20,000**	**20,000**	0	2,036	500	2,500	2,500	12,464	2,036	**0**	2,036
Brighton Place Redevelopment	Gross Expenditure	4,000	4,086	**8,086**	**8,086**	0	1,599	2,783	2,911	79	714	1,599	**537**	2,136
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	4,086	**8,086**	**8,086**	0	1,599	2,783	2,911	79	714	1,599	**537**	2,136
Property - SWS - 2025/26 Capital Allocation	Gross Expenditure	10,000	(3,933)	**6,067**	**6,067**	0	20	1,000	3,047	2,000	0	20	**0**	20
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	(3,933)	**6,067**	**6,067**	0	20	1,000	3,047	2,000	0	20	**0**	20
Total Social Work Services Major Projects	Gross Expenditure	34,000	153	**34,153**	**34,153**	0	3,655	4,283	8,458	4,579	13,178	3,655	**537**	4,192
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**34,000**	**153**	**34,153**	**34,153**	**0**	**3,655**	**4,283**	**8,458**	**4,579**	**13,178**	**3,655**	**537**	**4,192**
Other Social Work Services Projects	Gross Expenditure	500	9,008	**9,508**	**9,508**	0	7,795	1,613	100	0	0	7,795	**252**	8,047
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**500**	**9,008**	**9,508**	**9,508**	**0**	**7,795**	**1,613**	**100**	**0**	**0**	**7,795**	**252**	**8,047**
Total Social Work Services Projects	**Gross Expenditure**	**34,500**	**9,161**	**43,661**	**43,661**	**0**	**11,450**	**5,896**	**8,558**	**4,579**	**13,178**	**11,450**	**789**	**12,239**
	Gross Income	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Net Expenditure	**34,500**	**9,161**	**43,661**	**43,661**	**0**	**11,450**	**5,896**	**8,558**	**4,579**	**13,178**	**11,450**	**789**	**12,239**

Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: TRANSFORMATION INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the Transformation programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over the years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, there have been no budget changes.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £188.707m. The approved income budget, net of amounts received in previous years, totals nil, providing a net expenditure budget of £188.707m.

Probable outturn gross expenditure for 2026/27 totals £56.690m with nil anticipated receipts.

Actual expenditure in 2026/27 to the end of quarter 2 totals £8.249m with nil receipts over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the programme

4.1 ICT Development and Innovation

This programme provides technology investment and includes the transition and transformation activities delivered by the Council's ICT provider over the contract period.

Financial performance

The current forecast is that this project will be delivered within the approved budget of £105.000m.

Actual expenditure to 2025/26 was £101.025m and the projected expenditure in 2026/27 is £1.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.060m.

Physical progress

This Transformation programme is substantially complete, with residual activities being finalised.

Action

Continue to monitor delivery of this programme.

4.2 Future of ICT Transformation Projects

This programme provides investment for corporate technology projects from 2025 to 2030.

Financial performance

The current forecast is that this project will be delivered within the approved budget of £83.242m.

Actual expenditure to 2025/26 was £7.849m, and the projected expenditure in 2026/27 is £16.528m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.597m.

Physical progress

This programme currently has nine transformations in progress.

The programme is progressing to the re-baselined plan agreed in April 2026 to complete SAP ERP replacement with Oracle ERP scheduled for April 2028. All critical path activities remain on schedule. A proposal to exit the next stage-gate, System Design Sign-off, will be presented to the ERP Replacement Steering Group in October 2026 for consideration. Should this be accepted, the

programme will begin preparation for Key User Training, System Integrations testing Data Migration 3.

The project to move and upgrade the Council's citizen-facing Contact Us solution to the Granicus platform successfully went live on 21 January 2026. Early life support is substantially complete.

The programme of work to increase the coverage of Public Wi-Fi and Council building Wi-Fi has started. The first project implementing additional Wi-Fi for HSCP in six sites as part of a Proof of Concept is underway with site surveys complete.

The project to move the Council's ESRI GIS solution to the Cloud previously reported a planned completion date of December 2026. This is under review following identification of configuration queries during testing.

The project to replace the Transport Management System has started, with the Council working with SPT to explore how the Council may access and utilise their solution.

Both the Workforce Management and Scheduling and Case Management projects are progressing – preferred solution suppliers have been identified and contractual discussions are ongoing, via the Council's Managed Service Provider (MSP) for applications. Work is also ongoing to develop the Impact Assessment (IA) for delivery and implementation of the solution, which will define timescales.

The project to identify and implement a Document Translation solution has commenced and a preferred supplier has been identified and the project preparing to move into the delivery phase.

The project to review, identify and implement a records management solution has commenced.

Action

Continue to monitor delivery of this programme.

4.3 Future of ICT Transition and Refresh

This programme provides technology investment from 2025 to 2030 to refresh and upgrade the Council's infrastructure and application assets to maintain currency and security. This programme also provides investment to support the Council's transition to a multi-supplier model through incrementally re-procuring multiple ICT tower service providers (Road to Multi-Source Strategy).

Financial performance

The current forecast is that this project will be delivered within the gross expenditure budget of £146.883m.

Actual expenditure to 2025/26 was £37.698m and the projected expenditure in 2026/27 is £39.008m.

Actual expenditure in 2026/27 to the end of quarter 2 is £5.591m.

Physical progress

The transition of the Council's networks service provider, Commsworld, is complete.

The upgrade and refresh of the Councils' firewall and Wi-Fi estate has commenced. The firewall refresh is substantially complete with one final firewall due to complete migration shortly.

On 1 September 2026, responsibility for the management of Compute and Storage services successfully transferred to DataVita, meaning they are now responsible for the management of the Council's server and storage estate, provisioning and decommissioning of servers, storage management, and backup and recovery services.

There are several application upgrades underway.

A programme to refresh all Education iPads and school projectors has progressed. The iPad deployment is complete with the deployment of projectors due to be completed by the end of October 2026.

A programme to refresh the Council's laptop and desktop estate is underway and is progressing well, with over 10,000 devices now deployed across the council Family. Device deployments have commenced and will continue across the estate into 2027.

The programme to refresh the Council's mobile phone estate has commenced and is in the early planning phase.

The programme for DataVita to refresh the Council's server and storage estate has commenced and is in the early planning phase.

Action

Continue to monitor delivery of this programme.

4.4 Other Transformation projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
TRANSFORMATION														
Major Projects														
ICT Development & Innovation	Gross Expenditure	105,000	0	**105,000**	**105,000**	0	101,025	1,000	2,975	0	0	101,025	**60**	101,085
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	105,000	0	**105,000**	**105,000**	0	101,025	1,000	2,975	0	0	101,025	**60**	101,085
FICT Transformation Projects	Gross Expenditure	83,116	126	**83,242**	**83,242**	0	7,849	16,528	37,065	11,073	10,727	7,849	**2,597**	10,446
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	83,116	126	**83,242**	**83,242**	0	7,849	16,528	37,065	11,073	10,727	7,849	**2,597**	10,446
FICT Transition & Refresh	Gross Expenditure	0	146,883	**146,883**	**146,883**	0	37,698	39,008	23,749	28,149	18,279	37,698	**5,591**	43,289
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	146,883	**146,883**	**146,883**	0	37,698	39,008	23,749	28,149	18,279	37,698	**5,591**	43,289
Total Transformation Major Projects	Gross Expenditure	188,116	147,009	**335,125**	**335,125**	0	146,572	56,536	63,789	39,222	29,006	146,572	**8,248**	154,820
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**188,116**	**147,009**	335,125	335,125	**0**	**146,572**	**56,536**	**63,789**	**39,222**	**29,006**	**146,572**	**8,248**	**154,820**
Other Transformation Projects	Gross Expenditure	700	96	**796**	**796**	0	642	154	0	0	0	642	**1**	643
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**700**	**96**	796	796	**0**	**642**	**154**	**0**	**0**	**0**	**642**	**1**	**643**
Total Transformation Programme	**Gross Expenditure**	**188,816**	**147,105**	335,921	335,921	**0**	**147,214**	**56,690**	**63,789**	**39,222**	**29,006**	**147,214**	**8,249**	**155,463**
	Gross Income	**0**	**0**	0	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Net Expenditure	**188,816**	**147,105**	335,921	335,921	**0**	**147,214**	**56,690**	**63,789**	**39,222**	**29,006**	**147,214**	**8,249**	**155,463**

Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: GLASGOW LIFE INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the Glasgow Life programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

It is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies.

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure and income budgets both increased by £2.851m, resulting in no impact on the net expenditure budget. The budget change comprises the following:

- An increase to the gross expenditure and income budgets of £2.851m to reflect funding awarded by the Commonwealth Games Organising Committee for the Commonwealth Games 2026 project. This was approved by the City Administration Committee on 5 November 2026.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £6.152m. The approved income budget, net of amounts received in previous years totals £3.597m, providing a net expenditure budget of £2.555m.

Probable outturn gross expenditure for 2026/27 totals £5.719m with anticipated receipts of £3.597m.

Actual gross expenditure in 2026/27 to the end of quarter 2 is £2.023m. Actual receipts, directly related to specific projects is £3.219m.

The current forecast for the delivery of approved projects is on target within the approved budget.

4. Management of the programme

4.1 Peoples Palace and Winter Gardens

Financial performance

The first phase of the project is forecast to be delivered within the revised approved net expenditure budget of £4.050m.

Actual expenditure to 2025/26 was £2.466m and the projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.342m.

Actual income to 2025/26 was £0.330m and the projected income in 2026/27 is £0.520m. Actual income in 2026/27 to the end of quarter 2 is £0.504m.

Physical Progress

The museum building and glasshouse remain closed to the public. The glasshouse remains in the management of Glasgow City Council, and the museum building continues to be managed by Glasgow Life.

The museum collection has been decanted and is stored at Glasgow Museums and Resource Centre and Kelvin Hall storage facilities. Non collection items have been recycled or repurposed to other areas of the Glasgow Life estate.

City Building Glasgow have completed soft strip-out works at the People's Palace and Winter Gardens. The works involved the removal of non-structural partitions and superfluous fixtures, and the removal of the remaining plants and topsoil. Surveys and investigative works have been commissioned by PCS and have informed the cost plan and appointments of the Executive Technical Architect team.

Action

No action required.

4.2 Other Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
GLASGOW LIFE														
Major Projects														
Peoples Palace and Winter Gardens	Gross Expenditure	0	4,900	**4,900**	**4,900**	0	2,466	2,000	434	0	0	2,466	**342**	2,808
	Gross Income	0	850	**850**	**850**	0	330	520	0	0	0	330	**504**	834
	Net Expenditure	0	4,050	**4,050**	**4,050**	**0**	2,136	1,480	434	0	0	2,136	**(162)**	1,974
Total Glasgow Life Major Projects	Gross Expenditure	0	4,900	4,900	4,900	0	2,466	2,000	434	0	0	2,466	**342**	2,808
	Gross Income	0	850	850	850	0	330	520	0	0	0	330	**504**	834
	Net Expenditure	**0**	**4,050**	**4,050**	**4,050**	**0**	**2,136**	**1,480**	**434**	**0**	**0**	**2,136**	**(162)**	**1,974**
Other Glasgow Life Projects	Gross Expenditure	6,244	78,658	**84,902**	**84,902**	0	81,184	3,719	(1)	0	0	81,184	**1,681**	82,865
	Gross Income	0	43,439	**43,439**	**43,439**	0	40,362	3,077	0	0	0	40,362	**2,715**	43,077
	Net Expenditure	**6,244**	**35,219**	**41,463**	**41,463**	**0**	**40,822**	**642**	**(1)**	**0**	**0**	**40,822**	**(1,034)**	**39,788**
Total Glasgow Life Projects	**Gross Expenditure**	**6,244**	**83,558**	**89,802**	**89,802**	**0**	**83,650**	**5,719**	**433**	**0**	**0**	**83,650**	**2,023**	**85,673**
	Gross Income	**0**	**44,289**	**44,289**	**44,289**	**0**	**40,692**	**3,597**	**0**	**0**	**0**	**40,692**	**3,219**	**43,911**
	Net Expenditure	**6,244**	**39,269**	**45,513**	**45,513**	**0**	**42,958**	**2,122**	**433**	**0**	**0**	**42,958**	**(1,196)**	**41,762**