



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial

Services

Contact: Robert Emmott Ext: 73837

Item 3

16th September 2026

BUDGET MONITORING: INVESTMENT PROGRAMME 2026/27 - QUARTER 1

Purpose of Report:

To provide detailed monitoring statements by service, highlighting financial performance and progress on the council's Investment Programme as at Quarter 1 (Period 3) 2026/27.

This report was considered by the City Administration Committee on 20 August 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 first quarter of 2026/27 (Period 3, 26 June 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, 59 significant projects account for 93% 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 decreased by £278.927m up to the end of quarter 1.

Previously approved budget changes

- 2.2** The following adjustments have been approved, decreasing the gross expenditure budget by £361.777m and decreasing the gross income budget by £82.850m, resulting in a decrease to the net expenditure budget of £278.927m:

- 2.3** An increase to both the gross expenditure and income budgets of £1.517m following allocation of Transport Scotland funding from the Road Safety Improvement Fund 2026/27. This was approved by City Administration Committee on 18 June 2026.
- 2.4** An increase to both the gross expenditure and income budgets of £1.129m following allocation of Regeneration Capital Grant Funding for 2026/27 for Springburn Winter Gardens project. This was approved by City Administration Committee on 18 June 2026.
- 2.5** Completed projects have been removed from the programme, reducing the gross expenditure and income budgets by £375.855m and £160.679m respectively. The table below compares the outturn position for the completed schemes for each service against the approved budget. This was approved by City Administration Committee on 20 August 2026.

Service	Expenditure		Income	
	Budget	Actual	Budget	Actual
	£000	£000	£000	£000
Education	75.260	75.260	7.784	7.784
Neighbourhoods Regeneration and Sustainability	279.173	279.169	53.094	53.079
City Deal	3.753	3.753	3.753	3.753
Social Work	0.941	0.941	-	-
Transformation	0.840	0.840	-	-
Repairs & Renewals	15.888	15.888	0.096	0.096
General Capital Grant	-	-	80.952	80.953
Asset Sales	-	-	15.000	3.414
Total	375.855	375.851	160.679	149.079

- 2.6** An increase to the gross income budget of £50.420m to reflect the General Capital Grant awarded from the Scottish Government per the Finance Circular 2/2026 for 2026/27. This was approved by City Administration Committee on 20 August 2026.
- 2.7** An increase to both gross expenditure and income budgets of £7.362m to reflect funding awarded by the Scottish Government via General Capital Grant for the following projects: Climate Emergency funding (£1.953m), and Active Travel Infrastructure Tier 1 (£5.409m). This was approved by City Administration Committee on 20 August 2026.

- 2.8** An increase to the gross income budget of £2.304m to reflect funding awarded by the Scottish Government via General Capital Grant for Flood Resilience. This was approved by City Administration Committee on 20 August 2026.
- 2.9** Establish an Asset Sales target of £20.000m across financial years 2026/27 and 2027/28. This was approved by City Administration Committee on 20 August 2026.
- 2.10** An increase to both gross expenditure and income budgets of £5.722m for the Easterhouse Town Centre Masterplan to reflect Easterhouse Developer Contributions received for this project. This was approved by City Administration Committee on 20 August 2026.
- 2.11** A transfer of £2.200m gross expenditure budget from the Roads Infrastructure 2025/26 project to the Tidal Weir 2022/23 project to consolidate funding for this project. This was approved by City Administration Committee on 20 August 2026.
- 2.12** A transfer of £1.000m gross expenditure budget from the Climate Emergency Capital Fund to the Community Renewable Energy Framework to consolidate funding for this project. This was approved by City Administration Committee on 20 August 2026.
- 2.13** A transfer of £0.600m gross income budget from Regeneration Capital Grant Funding to the City Deal – Collegelands project to consolidate funding for the Meat Market sheds project. This was approved by City Administration Committee on 20 August 2026.
- 2.14** 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 £783.695m. Probable outturn of gross expenditure for 2026/27 totals £342.431m.
- 3.2** Approved direct income on the investment programme, net of receipts in previous financial years, totals £83.591m. Probable outturn of direct income for 2026/27 totals £54.339m.
- 3.3** Actual gross expenditure in 2026/27 to quarter 1 totals £24.702m. Actual receipts directly related to specific projects, total £27.006m and general capital grant totals £16.509m.

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 1 totals £24.702m, representing 7% of the £342.431m 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 1 of 2026/27 were £1.144m.

6. Recommendation

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

**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 3 2026/27 26-Jun-26	Cumulative to date
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>INVESTMENT PROGRAMME</u>													
GLASGOW LIFE	6,244	80,706	86,950	86,950	0	83,650	2,867	433	0	0	83,650	309	83,959
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	441,643	221,710	663,353	663,353	0	243,571	179,486	166,939	51,396	21,961	243,571	14,466	258,037
CITY DEAL	125,374	343,505	468,879	468,879	0	378,265	58,862	28,806	2,946	0	378,265	4,347	382,612
EDUCATION SERVICES	51,625	58,721	110,346	110,346	0	61,265	29,490	19,528	63	0	61,265	2,618	63,883
SOCIAL WORK SERVICES	34,500	9,161	43,661	43,661	0	11,450	7,396	17,228	6,462	1,125	11,450	418	11,868
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	64,330	67,923	29,102	27,352	147,214	2,544	149,758
TOTAL GROSS EXPENDITURE	848,202	861,006	1,709,208	1,709,208	0	925,513	342,431	300,857	89,969	50,438	925,513	24,702	950,215

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 3 2026/27 26-Jun-26	Cumulative to date
<u>INVESTMENT PROGRAMME</u>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
GLASGOW LIFE	0	41,438	41,438	41,438	0	40,692	746	0	0	0	40,692	0	40,692
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	74,251	99,317	173,568	173,568	0	116,204	39,137	11,047	7,180	0	116,204	26,536	142,740
CITY DEAL	85,882	177,532	263,414	263,414	0	237,933	14,456	2,891	8,134	0	237,933	470	238,403
EDUCATION SERVICES	44,648	7,406	52,054	52,054	0	52,054	0	0	0	0	52,054	0	52,054
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	204,781	325,693	530,474	530,474	0	446,883	54,339	13,938	15,314	0	446,883	27,006	473,889
ASSET SALES	20,000	0	20,000	20,000	0	0	5,000	15,000	0	0	0	1,144	1,144
GENERAL CAPITAL GRANT	50,420	9,666	60,086	60,086	0	0	60,086	0	0	0	0	16,509	16,509
TOTAL INCOME	275,201	335,359	610,560	610,560	0	446,883	119,425	28,938	15,314	0	446,883	44,659	491,542

**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 3 2026/27 26-Jun-26	Cumulative to date
<u>INVESTMENT PROGRAMME</u>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
GLASGOW LIFE	6,244	39,268	45,512	45,512	0	42,958	2,121	433	0	0	42,958	309	43,267
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	367,392	122,393	489,785	489,785	0	127,367	140,349	155,892	44,216	21,961	127,367	(12,070)	115,297
CITY DEAL	39,492	165,973	205,465	205,465	0	140,332	44,406	25,915	(5,188)	0	140,332	3,877	144,209
EDUCATION SERVICES	6,977	51,315	58,292	58,292	0	9,211	29,490	19,528	63	0	9,211	2,618	11,829
SOCIAL WORK SERVICES	34,500	9,161	43,661	43,661	0	11,450	7,396	17,228	6,462	1,125	11,450	418	11,868
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	64,330	67,923	29,102	27,352	147,214	2,544	149,758
TOTAL DIRECT NET EXPENDITURE	643,421	535,313	1,178,734	1,178,734	0	478,630	288,092	286,919	74,655	50,438	478,630	(2,304)	476,326
ASSET SALES	(20,000)	0	(20,000)	(20,000)	0	0	(5,000)	(15,000)	0	0	0	(1,144)	(1,144)
GENERAL CAPITAL GRANT	(50,420)	(9,666)	(60,086)	(60,086)	0	0	(60,086)	0	0	0	0	(16,509)	(16,509)
TOTAL NET EXPENDITURE	573,001	525,647	1,098,648	1,098,648	0	478,630	223,006	271,919	74,655	50,438	478,630	(19,957)	458,673



Glasgow City Council

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

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Lorna Goldie Ext: 74224**

**BUDGET MONITORING: EDUCATION SERVICES INVESTMENT
PROGRAMME 2026/27 – QUARTER 3**

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 1 for 2026/27 (period 3, 26 June 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 first quarter of 2026/27, the gross expenditure budget has decreased by £75.260m, and the gross income budget has decreased by £7.784m, resulting in £67.476m reduction to the net expenditure budget. The budget change comprises the following:

- Gross expenditure and income budgets have reduced by £75.260m and £7.784m respectively due to removal of the following completed projects. This was approved at City Administration Committee on 20 August 2026;

Completed Projects Removed	Exp £m	Inc £m
Education Estate Investment 2017-21	71.965	7.341
Education MUGAS	2.418	0.443
CO2 Monitors for Schools	0.877	-
TOTAL	75.260	7.784

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 £29.490m and anticipated receipts in the year is nil. Actual expenditure in 2026/27 to the end of quarter 1 totals £2.618m.

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 1 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 1 is £0.552m.

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.

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. Further permanent works at Hillington Primary School are planned, however, a tendered quotation and full construction programme is not yet available.

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 1 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 £7.037m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.384m.

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. This project is expected to complete in spring 2027.

Action

No action required.

4.3 Calton Gaelic School

Financial performance

The approved gross expenditure and income budgets for the new Calton Gaelic School at quarter 1 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 £9.370m. Actual expenditure in 2026/27 to the end of quarter 1 is £1.332m.

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 on

programme and works are due to be completed by January 2027.

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 1 is £0.167m.

Physical progress

A total of 111 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 been identified.

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 1 is £0.166m.

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 at eight 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 is planned over the summer of 2026. This work will involve predominantly the installation of new kitchen equipment and any necessary enabling works.

Action

No action required.

4.6 Other Education Services 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	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over	Years	2026/27	2027/28	2028/29	Future	Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual				Years	Actual	26-Jun-26	to date
<u>EDUCATION SERVICES</u>														
<u>Major Projects</u>														
Early Years 1140 Expansion	Gross Expenditure	44,125	2,453	46,578	46,578	0	42,407	4,171	0	0	0	42,407	552	42,959
	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)	552	(2,895)
Linburn Academy	Gross Expenditure	500	8,700	9,200	9,200	0	1,381	7,037	782	0	0	1,381	384	1,765
	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	7,037	782	0	0	1,381	384	1,765
Calton Gaelic School	Gross Expenditure	0	24,838	24,838	24,838	0	13,221	9,370	2,247	0	0	13,221	1,332	14,553
	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	9,370	2,247	0	0	8,921	1,332	10,253
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	167	2,576
	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	167	2,576
Universal Free School Meals - Infrastructure	Gross Expenditure	0	18,343	18,343	18,343	0	844	4,500	12,999	0	0	844	166	1,010
	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	166	1,010

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved	Approved Budget	Revised Approved	Total Gross Exp	Variance (Under)/Over	Previous Years Actual 2026/27 2027/28 2028/29 Future Years					Actual to Period 3		
		Gross Budget	Movement	Gross Budget	Probable Outturn	Over Budget						Previous Years Actual	2026/27 26-Jun-26	Cumulative to date
<u>EDUCATION SERVICES</u>														
Total Education Major Projects	Gross Expenditure	51,625	57,306	108,931	108,931	0	60,262	29,078	19,528	63	0	60,262	2,601	62,863
	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	29,078	19,528	63	0	10,108	2,601	12,709
Other Education Projects	Gross Expenditure	0	1,415	1,415	1,415	0	1,003	412	0	0	0	1,003	17	1,020
	Gross Income	523	1,377	1,900	1,900	0	1,900	0	0	0	0	1,900	0	1,900
	Net Expenditure	(523)	38	(485)	(485)	0	(897)	412	0	0	0	(897)	17	(880)
Total Education Projects	Gross Expenditure	51,625	58,721	110,346	110,346	0	61,265	29,490	19,528	63	0	61,265	2,618	63,883
	Gross Income	44,648	7,406	52,054	52,054	0	52,054	0	0	0	0	52,054	0	52,054
	Net Expenditure	6,977	51,315	58,292	58,292	0	9,211	29,490	19,528	63	0	9,211	2,618	11,829



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 1

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 1 for 2026/27 (period 3, 26 June 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 first quarter of 2026/27, the gross expenditure budget has decreased by £262.949m, and the gross income budget has decreased by £44.831m, resulting in £218.118m reduction to the net expenditure budget. The budget change comprises the following:

- An increase to both the gross expenditure and income budgets of £1.517m following the allocation of Transport Scotland funding from the Road Safety Improvement Fund 2026/27. This was approved by City Administration Committee on 18 June 2026.
- An increase to both the gross expenditure and income budgets of £1.129m following the allocation of Regeneration Capital Grant Funding for 2026/27 to the Springburn Winter Gardens project. This was approved by City Administration Committee on 18 June 2026.
- Gross expenditure and income budgets have reduced by £279.173m and £53.094m respectively due to removal of the following completed projects. This was approved at City Administration Committee on 20 August 2026;

Completed Projects Removed	Exp £m	Inc £m
Safer, Cleaner, Greener Back Courts and Lanes	0.589	-
Cycling Strategy 2016-2025	16.172	9.706
LED Street Lighting Investment Programme	8.382	0.575
Community Facilities and Open Spaces Programme	1.566	0.067
Roads & Footpath Investment 2018/19	49.071	-
Neighbourhoods Infrastructure 2019/20	9.209	0.005
Transforming Pollok Park	3.306	1.031
Sustrans 2022/23	0.526	0.526
Roads & Footway 22/23	21.247	-
Traffic Signals 22/23	0.928	-
City Centre Transformation Plan	0.439	0.439
Sustrans 2023/24	1.403	1.403
Road Safety Improvement Fund	0.852	0.852
SPT People & Place Programme 2024/25	0.232	0.232
Tier 2 Active Travel Infrastructure Fund 24/25	0.400	0.400
EST 2024/25	0.073	0.073
Local Authority Direct Award Grant 2024/25	0.165	0.165
BGF 2009/11 East End Land Initiatives	27.139	3.069
BGF 2009/11 Clyde Waterfront Programme	6.858	3.600
Strategic Public Realm	1.621	1.196
Vacant & Derelict Land 2016/17	1.391	2.575
Regeneration Capital Grant Fund 2016/17	1.975	2.131
Vacant & Derelict Land 2017/18	3.078	3.114
Clyde Gateway – Regeneration 21-25	3.200	-
Vacant and Derelict Land Fund 23/24	1.058	1.950
Invest to Improve - Land & Property Fund	3.178	0.245
P&LS General Estate Compliance Works	2.929	-
P&LS City Chambers Complex Investment	1.561	-
GCC Contribution to Citizens Theatre	18.082	5.000
P&ALS Boiler Renewal	5.213	-
City Centre & Compliance 22/23	3.280	-
Govan Heritage Development	0.344	0.088
N&S Depot Improvements	6.403	-
Glasgow Life General Capital Investment	8.359	-
Parkhead Townscape Heritage Phase 2 (Second Investment Programme)	4.525	3.319
Contribution to Innovation Centre	1.480	-
Briggait Creation Centre - GCC Contribution	3.492	2.559
White Cart Flood Prevention (Ph3) Exp	8.564	0.743
Kelvinhall Film & TV Studio	15.024	7.937
Demolition/Surplus Asset Fund - City Property 2014/15	1.424	-
Community Assets	34.435	0.094
TOTAL	279.173	53.094

- An increase to both gross expenditure and income budgets of £7.362m to reflect funding awarded by the Scottish Government via General Capital Grant for the following projects: Climate Emergency funding (£1.953m), and Active Travel Infrastructure Tier 1 (£5.409m). This was approved at City Administration Committee on 20 August 2026.
- An increase to both gross expenditure and income budgets of £5.722m for the Easterhouse Town Centre Masterplan to reflect Easterhouse Developer Contributions received for this project. This was approved at City Administration Committee on 20 August 2026.
- A transfer of £2.200m gross expenditure budget from the Roads Infrastructure 2025/26 project to the Tidal Weir 2022/23 project to consolidate funding for this project. This was approved at City Administration Committee on 20 August 2026.
- A transfer of £1.000m gross expenditure budget from the Climate Emergency Capital Fund to the Community Renewable Energy Framework to consolidate funding for this project. This was approved at City Administration Committee on 20 August 2026.
- A transfer of £0.600m gross income budget from Regeneration Capital Grant Funding to the City Deal – Collegelands project to consolidate funding for the Meat Market sheds project. This was approved at City Administration Committee on 20 August 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 £419.782m. The approved income budget, net of amounts received in previous years, totals £57.364m, providing a net expenditure budget of £362.418m.

Probable outturn gross expenditure for 2026/27 totals £179.486m with anticipated receipts of £39.137m.

Actual gross expenditure in 2026/27 to the end of quarter 1 totals £14.466m. Actual receipts, directly related to specific projects, total £26.536m 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 1 is £0.106m.

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

Physical progress

Work on Parliamentary Path is now programmed to commence in Q2 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) is being planned for when the schools return, 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 City Centre Rapid Repairs pilot project is now effectively completed, pending final reporting and assessment.

Action

No action required.

4.2 The Place Fund

Financial performance

The current forecast is that this programme will be delivered within the approved Scottish Government funding allocation of £5.642m.

Actual expenditure to 2025/26 was £2.996m. The projected expenditure in 2026/27 is £1.323m. The actual expenditure in 2026/27 to the end of quarter 1 is nil.

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

Physical progress

Over 50 projects have been funded, including close to 40 that are now complete, with the rest on site or nearing completion. This includes: -

- Completion of 9 Local Place Plans led by local community groups.
- Completion of 22 Pantry kitchens / growing spaces.
- Work restarting at Castlemilk shopping centre.
- Work on the restoration of B-Listed Fossil Grove is complete.
- The first phase of improvements to the shopfronts in Possilpark have been completed, with the second phase completing soon.

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 £1.490m. Actual expenditure in 2026/27 to the end of quarter 1 is nil.

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

Physical progress

No fully compliant tenders were received despite granting an extension to the tender period. Consideration is being given to awarding a contract for part of the scope.

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 £0.250m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.016m.

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. This project is progressing through the detailed engineering and landscape design stages, with the procurement of site works is expected to start in Q2. Engagement with Wheatley Homes Glasgow is ongoing to agree the transfer of the land to Council ownership.

Yokermains Burn Surface Water Management Plan (SWMP): Engineering designs are being progressed 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.

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 £1.664m.

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 1 is £0.033m.

Actual income to 2025/26 was £3.744m. Actual income in 2026/27 to the end of quarter 1 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.

GCC are moving forward with plans for a new town hall, by acquiring 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 3.

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 1 is nil.

Actual income to 2025/26 was nil. Actual income in 2026/27 to the end of quarter 1 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 1 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 and works commenced in April 2026.

Action

No action required.

4.8 Shared Prosperity Fund 2025/26

Financial performance

The current forecast is that this project will be delivered within the gross expenditure budget of £2.088m.

Actual expenditure to 2025/26 was £2.000m. The projected expenditure in 2026/27 is £0.088m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.063m.

Actual income to 2025/26 was £2.063m. The projected income in 2026/27 is £0.025m. Actual income in 2026/27 to the end of quarter 1 is £0.025m.

Physical progress

Kelvin Hall

The £0.610m gross expenditure and income budgets from the Shared Prosperity Fund for 2025/26 was transferred to the Property Sale and Leaseback project to consolidate funding for the Kelvin Hall project. This was approved at City Administration Committee on 6 November 2025.

The Lighthouse

All works within the phase 1 scope to the building's roof, stonework and windows

have been completed. A phase 2 scope of work is being prepared in readiness for future tranches of funding being made available.

Action

This project will be removed from future quarterly reports.

4.9 The Place Fund 2025/26

Financial performance

The approved gross expenditure and income budgets for The Place Fund 2025/26 at quarter 1 are £2.272m and £2.242m respectively and will be delivered within budget.

Actual expenditure to 2025/26 was £0.146m. The projected expenditure in 2026/27 is £1.000m. Actual expenditure in 2026/27 to the end of quarter 1 is minimal.

Actual income to 2025/26 was £1.755m. The projected income in 2026/27 is £0.487m. Actual income in 2026/27 to the end of quarter 1 is nil.

Physical progress

Works at Lorne Street / Festival Park were successfully completed in May 2026.

Battlefield Rest & Letherby Triangle are being progressed as part of Connecting Battlefield Phase 2, with minor works currently being undertaken in advance of the main works commencing later this year.

The start of light touch public realm works bringing road space into pedestrian use continues to progress.

Minor works to railings have been completed at Carlton Place and the South Portland Street suspension bridge. Further substantive work to landscaping, lighting and other environmental improvements are to commence following completion of the adjacent public realm works.

The site scoping exercise for food systems intervention work is complete, and four sites will be taken forward for infrastructure improvements.

Action

No action required.

4.10 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 1 is £0.193m.

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

Physical progress

An initial allocation of the £10m 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.

4.11 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 £2.000m. Actual expenditure in 2026/27 to the end of quarter 1 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.

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

4.12 Community Hub Programme Phase 1

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £18.336m.

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 1 is £0.263m.

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 1 is nil.

Physical progress

An allocation of £1m was provided to the community-based organisation SWAMP in Greater Pollok to help deliver their community hub.

Parkhead Library:- Works to construct the new library are complete and it is now open to the public.

Baillieston Hub:- RIBA Stage 4 is complete, and tender documents have been issued. An advance works contract is being commissioned with a Stage 1 Building Warrant submitted. Planning approval is awaited.

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

- Possilpark People's Trust Hub in Milton.
- Wyndford / Maryhill Hub.
- Creation of a new Community Hub in Drumchapel.

Action

No action required.

4.13 Pollok House

Financial performance

The current forecast is that this programme will be delivered within the approved gross expenditure budget of £4.067m.

Actual expenditure incurred to 2025/26 was £2.651m. The projected expenditure in 2026/27 is £1.416m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.266m.

Physical progress

Works to the roof, fabric and windows are progressing with programme delay noted due to an issue with sample window approval.

This project is expected to be complete by October 2026.

Action

This project will be removed from future quarterly reports.

4.14 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 £2.225m.

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 1 is £0.859m.

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.

4.15 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 1 is £1.216m.

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 1 is £7.620m.

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 installation planned for winter 2026.

Works are progressing on site, with site wide drainage, ducting works at an advanced stage and the Sustainable Urban Drainage System (SUDS) feature is complete. The Materials Recovery Facility (MRF) building is progressing. The foundation and reinforced concrete walls are now complete, and the construction of the superstructure steelwork continues.

The office and welfare buildings foundations and drainage are complete. The weighbridge building foundations are also complete and the steel work is erected.

The Household Waste Recycling Centre is currently closed, with alteration works progressing well. Work to construct the new concrete slab yard area is also progressing.

Completion of the overall project is planned for winter 2027.

Action

No action required.

4.16 Energy Efficiency Fund

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £5.600m.

Actual expenditure to 2025/26 was £5.216m and the projected expenditure in 2026/27 is £0.384m. Actual expenditure in 2026/27 to the end of quarter 1 is nil.

Physical progress

This programme is intended to facilitate improvements in Boilers, Lighting Management and Building Management Systems (BMS), which support future operational cost savings.

In terms of the Boiler Replacement Programme, new container boiler plant works commenced in January 2025 and was completed in December 2025.

Works to the Eastgate Complex were also completed in December 2025. This involved the upgrade of BMS.

The new heating system for the City Chambers was completed in February 2026.

Project teams continue to assess and prioritise the scope for viable investment works.

Action

This project will be removed from future quarterly reports.

4.17 Heritage Property Investment 2025 - 2028

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 £0.245 and the projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.011m.

Physical progress

Officers have considered a range of projects which will be delivered from this fund. Projects include City Chambers Roof, Pollok House Internal Rot Works, Various Statues & Monuments Works and Queens Park Glasshouse.

Action

No action required.

4.18 Glasgow Life General Property Investment 2025 - 2028

At the end of 2025/26, both the Glasgow Life General Capital Investment project and the Community Assets Fund project were closed and the relevant remaining balances (£21.970m) were transferred to Glasgow Life General

Property Investment 2025-2028. This ensures that the remaining funds continue to support development and improvement works packages throughout the Glasgow Life 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 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 1 is £1.022m.

Physical progress

It has successfully delivered new boiler installations at Bellahouston Leisure Centre and full venue upgrades at Springburn Leisure Centre.

A new concourse entrance doors, PAVA replacement and lighting refresh at the Glasgow International Arena along with structural canopy repairs to the North Stand and demolition of the RAAC constructed Outdoor Hall at Scotstoun Stadium have also been delivered in support of the Commonwealth Games.

The funding is currently supporting live projects including the full venue refurbishment of Langside Library and the basement/moat and public realm works at GoMA.

The coach parking reconfiguration being delivered by Peel Ports at the Riverside Museum is also underway and on programme.

Works currently being planned for delivery from this fund include lift upgrades at City Halls, car park and civils works at Tramway and electrical upgrades at Hillhead Library.

Action

No action required.

4.19 Property – Community Asset Investment 2025 - 2028

At the end of 2025/26, the Community Asset Fund project was closed, and the relevant remaining balance was transferred to Community Asset Investment 2025-2028 project (£2.447m). 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 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 1 is £0.214m.

Physical progress

Work remains at an early stage with windows replacement and works to the roof at Geoff Shaw Community Centre as well as works to the roof at Easterhouse Sports Centre in progress. Further projects have been proposed.

Action

A list of projects is to be compiled and assessed.

4.20 Property – Compliance Investment 2025 – 2028

At the end of 2025/26, Property Compliance budgets were consolidated with the remaining balance being transferred to Compliance Investment 2025-2028 project (£3.601m). This ensures that the remaining funds continue to support property compliance works packages throughout the 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 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 1 is £0.201m.

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, 46 jobs have been instructed/are in progress, five jobs have been agreed with funding ringfenced, and a further ten jobs have been agreed and are to be instructed.

Action

Potential projects will be assessed and prioritised.

4.21 Sale & Leaseback Property Investment 2025 – 2028

Financial performance

The current forecast is that the programme will be delivered within the approved net expenditure budget of £11.000m.

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 1 is £0.330m.

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 repair and backbone infrastructure projects at both Kelvin Hall and Kelvingrove Museum are on site and on programme. Upgrades to Toryglen Regional Football Centre are also on site and façade improvement works to the City Chambers are also being delivered via this fund.

Action

No action required.

4.22 NRS Property investment 2025 – 2028

At the end of 2025/26, the Depot Improvements project was closed, and the remaining balance was transferred to NRS Property Investment 2025-2028 project (£6.072m). This ensures that the remaining funds continue to support improvement works packages throughout the NRS property 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 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 1 is £0.363m.

Physical progress

To date, funding has been allocated to 108 individual projects, which are progressing at varying stages.

Action

No action required.

4.23 Property Sustainability Investment 2025-2028

Financial performance

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

Actual expenditure to 2025/26 was £1.165m and the projected expenditure in 2026/27 is £4.000m. Actual expenditure in 2026/27 to the end of quarter 1 is nil.

Physical progress

The design of air source heat pumps for the City Chambers is progressing, as is the upgrade of the building management systems.

Twenty-four jobs for boiler replacements are progressing across various sites within the Estate, as well as nine new building management system installations.

Action

No action required.

Roads and Transport

4.24 20mph Zones

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £2.322m.

Actual expenditure to 2025/26 was £0.255m and the projected expenditure in 2026/27 is £1.200m. Actual expenditure in 2026/27 to the end of quarter 1 is minimal.

Actual income to 2025/26 was £0.254m and no further income is anticipated.

Physical progress

The Temporary Traffic Regulation Order for Phase 1A works was awarded in May 2026 and is now complete.

The contract for the Phase 1 installation works was tendered in May and was awarded in July.

Design and planning works for Phases 2 to 6 are ongoing.

Action

No action required.

4.25 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 £10.332m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.125m.

Physical progress

The citywide LED and column replacement contract for 1,600 columns is now complete. A new procurement exercise is being prepared to deliver a further 1,600 column replacements, continuing the renewal programme.

A £14m procurement project for the next phase of the Lighting Network Renewal (LNR), which covers, LED's, lighting columns and cabling has now been completed. This phase is expected to significantly accelerate project delivery and drive a substantial increase in expenditure over the coming financial period.

In addition, the programme is now being expanded to address other lighting minor structures that have reached end of life. This will further enhance network resilience.

Action

No action required.

4.26 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 £3.000m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.003m.

Physical progress

Shieldhall Overpass Strengthening

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

<u>Task</u>	<u>Completion Date</u>
Works Tender Process	Jan-27
Works	Oct-28

Action

No action is required.

4.27 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 £3.967m. Actual expenditure in 2026/27 to the end of quarter 1 is £1.122m.

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

Physical progress

MACH Hire Expansion

Following a successful scheme launch in December 2025, the new contract continues to grow and be a success. 171 stations are now active (up from 113) and average ridership is currently ~45,000 per week.

Connecting Battlefield

The second phase will commence in Q2 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 before award.

Action

No action required.

4.28 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 £1.400m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.016m.

Physical progress

Tidal Weir South Gate Repair

This project is for the repair and refurbishment of the Tidal Weir south gate.

Originally, the project was split up into two separate contracts. A Mechanical & Electrical contract and a Civils contract. The tendering of these packages was to be staggered, with the Mechanical & Electrical going first and the Civils following shortly after.

Following an over budget tender of the Mechanical and Electrical package it was decided to amend the project including:

- Remove the centre gate from this phase of the project
- Combine the Mechanical and Electrical / Civils packages

Our design consultant was instructed to amend the documents to reflect the new combined scope of works. These documents have been submitted, and it is expected to release the final drafts of these to procurement in Q2.

River Clyde Embankment Repairs

Adelphi Street and Waterside Street were affected by the 2017 Tidal Weir gate failure. The roads subsided and were closed. This project will complete a reinstatement design for Adelphi Street.

This project is linked with the Tidal Weir works; it is envisaged that the embankment works will be undertaken after the Tidal Weir project is complete.

Given the increase in costs for the upgrade works for the Tidal Weir, the £1m for embankment work will be reallocated to the Tidal Weir improvement works in the short term. Once the weir has been upgraded, the embankment work will be reassessed, and consideration will be given to any funding requirements needed in the future.

Action

No action required.

4.29 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 £6.633m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.045m.

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.

4.30 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 £3.646m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.293m.

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.

4.31 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 £0.797m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.023m.

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.

<u>Task name</u>	<u>Completion Date</u>
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:

<u>Task name</u>	<u>Completion date</u>
Design and Build Tender Process	Jan-27
Works	Jul-27

Action

No action required.

4.32 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 £8.033m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.374m.

Physical progress

Approximately 19,500 lanterns remain to be converted to LED across the network.

A programme is currently underway to deliver around 4,000 lantern conversions over the next 8 weeks, which will accelerate early progress within the financial year. With an additional 2,000 lanterns to be delivered and installed shortly after.

The remaining lanterns will be delivered following completion of a procurement exercise to purchase a further 10,000 LED units. Once procured, these units will be issued for installation as part of the wider rollout programme.

The remaining lanterns will be replaced within the Lighting Network Renewal (LNR) capital project.

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

To date, approximately 10,500 LED units have been installed through business-as-usual operations.

Action

No action required.

4.33 Roads Infrastructure 2025/26

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 £35.371m. Actual expenditure to the end of quarter 1 is £3.304m.

Physical progress

- | | |
|------------------------|----------------------------|
| • External Surfacing - | 11% of works are complete. |
| • External Patching - | Works yet to commence. |
| • Footway Surfacing - | 6% of works are complete. |
| • Street Furniture - | 6% of works are complete. |
| • Drainage - | 2% 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 during quarter 2.

Action

No action required.

4.34 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 1 is £0.270m.

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.

4.35 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 £1.357m. Actual expenditure to the end of quarter 1 is nil.

Physical progress

Charing Cross

Works to replace the underground cabling and traffic signal equipment are complete and this brings the junction up to the current standard and will reduce the number of faults, along with improving the electrical safety at the site which previously was past its life expectancy.

Junction Design & Traffic Modelling

Various junction design and modelling work has been completed for the following junctions:

- Nitshill / Parkhouse – traffic signal junction
- Eglinton Street – traffic modelling
- Baillieston Cross – traffic signal junction
- Edinburgh Road / Stepps Road – traffic signal junction
- Bath Street / Wellington Street - traffic signal junction
- Bath Street / West Campbell Street - traffic signal junction
- Cathcart Road / Prospecthill Road - traffic signal junction

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 at traffic signal sites.

Action

No action required.

4.36 Tier 2 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 £3.854m.

Actual expenditure to 2025/26 was £3.780m. Projected expenditure in 2026/27 is £0.074m. Actual expenditure to the end of quarter 1 is £0.072m.

Actual income to 2025/26 was £3.780m. Projected income in 2026/27 is £0.074m. Actual income in 2026/27 to the end of quarter 1 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 are: -

Connecting Yorkhill & Kelvingrove Phase 1

Phase 1 of the project commenced on site on October 2025 as anticipated and is due for completion in September 2026.

Connecting Woodside St Georges Rd/Charing Cross

Works commenced March 2025. Construction is substantially complete between Charing Cross and St. Georges Place. Full completion of all works is due by September 2026.

Flourishing Molendinar

Phase 1 shall consist of the upgrade of the temporary infrastructure installed during the Spaces for People enhancements in 2020.

Completion is expected in September 2026.

Dumbreck Active Travel Route

The project to construct a fully segregated cycle route between St. Andrew's Drive and the M77 off-ramp along Dumbreck Road commenced in December 2025. Works are on-going with an estimated completion of September 2026.

Action

This project will be removed from future quarterly reports.

4.37 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 £4.870m. Actual expenditure to the end of quarter 1 is nil.

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.

NRS presented an annual programme of works to Transport Scotland in July 2026. Works are progressing on various schemes with no significant issues to report.

Action

No action required.

Parks and Open Spaces

4.38 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 £2.370m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.040m.

Actual income to 2025/26 was £0.620m with no further income expected.

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

4.39 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 £0.635m. Actual expenditure in 2026/27 to the end of quarter 1 is nil.

Physical progress

The previously reported procurement exercise to secure landfill consultancy services has now been completed.

The appointed consultants are currently undertaking detailed reviews across all operational sites to identify where expenditure should be prioritised. This work is intended to support a reduction in long-term landfill liabilities and deliver improved cost efficiency across the service.

In parallel, engagement with Scottish Water remains ongoing to progress the provision of a sewer discharge connection at Summerston Landfill. This infrastructure is critical to enabling future on-site leachate treatment and disposal, which is expected to significantly reduce reliance on external treatment and transportation arrangements, thereby lowering associated operational costs.

Action

No action required.

4.40 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 £2.400m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.612m.

Actual income to 2025/26 was £0.055m. Actual income in 2026/27 to the end of quarter 1 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.

4.41 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	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Actual	26-Jun-26	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	106	6,282
	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	106	6,046
The Place Fund	Gross Expenditure	6,916	(1,274)	5,642	5,642	0	2,996	1,323	1,323	0	0	2,996	0	2,996
	Gross Income	6,916	0	6,916	6,916	0	6,916	0	0	0	0	6,916	0	6,916
	Net Expenditure	0	(1,274)	(1,274)	(1,274)	0	(3,920)	1,323	1,323	0	0	(3,920)	0	(3,920)
Camlachie - Phase 3	Gross Expenditure	3,000	0	3,000	3,000	0	60	1,490	1,450	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)	1,490	1,450	0	0	(690)	0	(690)
Flood Prevention Schemes	Gross Expenditure	7,750	73	7,823	7,823	0	99	250	2,010	2,513	2,951	99	16	115
	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	240	2,010	2,513	2,951	36	16	52
Drumchapel Town Centre Regeneration	Gross Expenditure	0	16,759	16,759	16,759	0	865	3,118	9,959	2,817	0	865	33	898
	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	1,664	1,664	1,664	0	(2,879)	(4,438)	6,164	2,817	0	(2,879)	(7,523)	(10,402)
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	Approved Budget	Revised Approved	Total Gross Exp	Variance (Under)/Over						Actual		
		Gross Budget	Movement	Gross Budget	Probable Outturn	Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	to Period 3 2026/27 26-Jun-26	Cumulative to date
<u>NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY</u>														
<u>Major Projects</u>														
<u>Regeneration</u>														
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
Shared Prosperity Fund 2025/26	Gross Expenditure	0	2,088	2,088	2,088	0	2,000	88	0	0	0	2,000	63	2,063
	Gross Income	0	2,088	2,088	2,088	0	2,063	25	0	0	0	2,063	25	2,088
	Net Expenditure	0	0	0	0	0	(63)	63	0	0	0	(63)	38	(25)
The Place Fund 2025/26	Gross Expenditure	0	2,272	2,272	2,272	0	146	1,000	1,126	0	0	146	1	147
	Gross Income	0	2,242	2,242	2,242	0	1,755	487	0	0	0	1,755	0	1,755
	Net Expenditure	0	30	30	30	0	(1,609)	513	1,126	0	0	(1,609)	1	(1,608)
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	193	215
	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	193	215
Climate Emergency Capital Fund	Gross Expenditure	4,000	953	4,953	4,953	0	0	2,000	2,000	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	2,000	2,000	953	0	0	0	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total	Approved	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Actual	26-Jun-26	to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Community Hub Programme Phase 1	Gross Expenditure	20,000	14,016	34,016	34,016	0	6,402	2,000	8,000	8,000	9,614	6,402	263	6,665
	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	(1,664)	18,336	18,336	0	6,402	(2,500)	4,000	820	9,614	6,402	263	6,665
Pollock House	Gross Expenditure	4,000	67	4,067	4,067	0	2,651	1,416	0	0	0	2,651	266	2,917
	Gross Income	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Expenditure	4,000	67	4,067	4,067	0	2,651	1,416	0	0	0	2,651	266	2,917
Pollok Country Park Stables and Courtyard	Gross Expenditure	14,550	725	15,275	15,275	0	6,368	8,000	907	0	0	6,368	859	7,227
	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	725	2,225	2,225	0	(4,978)	6,296	907	0	0	(4,978)	(845)	(5,823)
NRS Depot Investment 22/23	Gross Expenditure	20,000	41,500	61,500	61,500	0	17,645	15,000	24,855	4,000	0	17,645	1,216	18,861
	Gross Income	0	21,500	21,500	21,500	0	6,998	11,500	3,002	0	0	6,998	7,620	14,618
	Net Expenditure	20,000	20,000	40,000	40,000	0	10,647	3,500	21,853	4,000	0	10,647	(6,404)	4,243
Energy Efficiency Fund	Gross Expenditure	0	5,600	5,600	5,600	0	5,216	384	0	0	0	5,216	0	5,216
	Gross Income	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Expenditure	0	5,600	5,600	5,600	0	5,216	384	0	0	0	5,216	0	5,216
Heritage Property Investment 2025/26	Gross Expenditure	3,000	287	3,287	3,287	0	245	2,000	1,042	0	0	245	11	256
	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	2,000	1,042	0	0	245	11	256

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total	Approved	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Actual	26-Jun-26	to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Glasgow Life General Property Investment 2025-2028	Gross Expenditure	10,000	21,970	31,970	31,970	0	13,269	9,694	7,845	1,162	0	13,269	1,022	14,291
	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	1,022	14,291
Property - Community Asset Investment 2025-2028	Gross Expenditure	3,000	2,597	5,597	5,597	0	301	1,800	2,300	1,196	0	301	214	515
	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	214	515
Property - Compliance Investment 2025-2028	Gross Expenditure	4,500	3,601	8,101	8,101	0	2,173	2,600	3,328	0	0	2,173	201	2,374
	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	201	2,374
Sale & Leaseback Property Investment 2025-2028	Gross Expenditure	11,000	674	11,674	11,674	0	2,241	5,000	3,600	833	0	2,241	330	2,571
	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	(344)	1,897
NRS Property Investment 2025-2028	Gross Expenditure	6,000	6,072	12,072	12,072	0	1,838	3,000	5,474	1,760	0	1,838	363	2,201
	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	363	2,201
Property Sustainability Investment 2025-2028	Gross Expenditure	8,500	287	8,787	8,787	0	1,165	4,000	1,207	1,207	1,208	1,165	0	1,165
	Gross Income	0	0	0	0	0	0	0	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	0	1,165

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total	Approved	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over	Years	2026/27	2027/28	2028/29	Future	Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Years	Actual	26-Jun-26	to date
<u>NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY</u>														
<u>Major Projects</u>														
<u>Roads and Transport</u>														
20mph Zones	Gross Expenditure	2,315	261	2,576	2,576	0	255	1,200	1,120	1	0	255	1	256
	Gross Income	215	39	254	254	0	254	0	0	0	0	254	0	254
	Net Expenditure	2,100	222	2,322	2,322	0	1	1,200	1,120	1	0	1	1	2
Lighting 22/23	Gross Expenditure	15,000	5,055	20,055	20,055	0	3,824	10,332	5,899	0	0	3,824	125	3,949
	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	10,332	5,899	0	0	3,824	125	3,949
Structures 22/23	Gross Expenditure	20,000	0	20,000	20,000	0	5,238	3,000	9,700	2,062	0	5,238	3	5,241
	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	3,000	9,700	2,062	0	5,238	3	5,241
Active Travel 22/23	Gross Expenditure	15,790	391	16,181	16,181	0	4,274	3,967	5,536	1,571	833	4,274	1,122	5,396
	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	3,967	5,536	1,571	833	4,202	1,122	5,324
Tidal Weir 22/23	Gross Expenditure	4,000	2,200	6,200	6,200	0	447	1,400	2,153	2,200	0	447	16	463
	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	1,400	2,153	2,200	0	447	16	463
Fleet Investment 22/23	Gross Expenditure	14,636	7,000	21,636	21,636	0	10,013	6,633	2,990	2,000	0	10,013	45	10,058
	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	6,633	2,990	2,000	0	10,013	45	10,058
Neighbourhood Infrastructure Improvement Fund - AP 22/23	Gross Expenditure	23,000	(4,173)	18,827	18,827	0	2,862	3,646	8,684	3,635	0	2,862	293	3,155
	Gross Income	0	27	27	27	0	27	0	0	0	0	27	0	27
	Net Expenditure	23,000	(4,200)	18,800	18,800	0	2,835	3,646	8,684	3,635	0	2,835	293	3,128

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	Revised Approved Gross Budget	Total Probable Gross Exp	Variance (Under)/Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	Actual to Period 3 2026/27 26-Jun-26	Cumulative to date
<u>NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY</u>														
<u>Major Projects</u>														
<u>Roads and Transport</u>														
Clyde Tunnel 22/23	Gross Expenditure	3,450	39	3,489	3,489	0	856	797	1,836	0	0	856	23	879
	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	797	1,836	0	0	856	23	879
LED Street Lighting Conversion	Gross Expenditure	0	8,930	8,930	8,930	0	897	8,033	0	0	0	897	374	1,271
	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	8,033	0	0	0	897	374	1,271
Roads Infrastructure 2025/26	Gross Expenditure	71,600	(2,107)	69,493	69,493	0	13,389	35,371	20,733	0	0	13,389	3,304	16,693
	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	35,371	20,733	0	0	13,389	3,304	16,693
Tier 1 Active Travel Infrastructure Fund 2025/26	Gross Expenditure	0	4,989	4,989	4,989	0	2,676	2,213	100	0	0	2,676	270	2,946
	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	270	2,946
Traffic Signals 2025/26	Gross Expenditure	7,300	114	7,414	7,414	0	777	1,357	2,855	2,425	0	777	0	777
	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	1,357	2,855	2,425	0	777	0	777
Tier 2 Active Travel Infrastructure Fund 2025/26	Gross Expenditure	0	3,854	3,854	3,854	0	3,780	74	0	0	0	3,780	72	3,852
	Gross Income	0	3,854	3,854	3,854	0	3,780	74	0	0	0	3,780	0	3,780
	Net Expenditure	0	0	0	0	0	0	0	0	0	0	0	72	72
Active Travel Infrastructure Tier 1	Gross Expenditure	0	5,409	5,409	5,409	0	0	4,870	539	0	0	0	0	0
	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	4,870	539	0	0	0	0	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total	Approved	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget						Actual	26-Jun-26	to date
<u>NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY</u>														
<u>Major Projects</u>														
<u>Parks and Open Spaces</u>														
Renewal of Play Parks 2023-2026	Gross Expenditure	8,140	620	8,760	8,760	0	640	2,370	2,627	3,123	0	640	40	680
	Gross Income	0	620	620	620	0	620	0	0	0	0	620	0	620
	Net Expenditure	8,140	0	8,140	8,140	0	20	2,370	2,627	3,123	0	20	40	60

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved	Approved Budget	Revised Approved	Total Gross Exp	Variance (Under)/Over Budget						Actual		
		Gross Budget	Movement	Gross Budget	Probable Outturn		Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	to Period 3 2026/27 26-Jun-26	Cumulative to date
<u>NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY</u>														
<u>Major Projects</u>														
<u>Environmental</u>														
Closed Landfill - Critical Infrastructure Works	Gross Expenditure	0	2,376	2,376	2,376	0	239	635	1,502	0	0	239	0	239
	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	635	1,502	0	0	239	0	239
Bin Hub Rollout	Gross Expenditure	0	7,495	7,495	7,495	0	3,485	2,400	1,610	0	0	3,485	612	4,097
	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	2,392	1,610	0	0	3,430	604	4,034
Total NRS Major Projects	Gross Expenditure	332,147	167,154	499,301	499,301	0	125,545	157,661	150,515	47,128	18,452	125,545	11,457	137,002
	Gross Income	20,931	67,985	88,916	88,916	0	38,679	32,260	10,797	7,180	0	38,679	23,309	61,988
	Net Expenditure	311,216	99,169	410,385	410,385	0	86,866	125,401	139,718	39,948	18,452	86,866	(11,852)	75,014
Other NRS Projects	Gross Expenditure	109,496	54,556	164,052	164,052	0	118,026	21,825	16,424	4,268	3,509	118,026	3,009	121,035
	Gross Income	53,320	31,332	84,652	84,652	0	77,525	6,877	250	0	0	77,525	3,227	80,752
	Net Expenditure	56,176	23,224	79,400	79,400	0	40,501	14,948	16,174	4,268	3,509	40,501	(218)	40,283
Total Neighbourhoods, Regen. & Sustainability Projects	Gross Expenditure	441,643	221,710	663,353	663,353	0	243,571	179,486	166,939	51,396	21,961	243,571	14,466	258,037
	Gross Income	74,251	99,317	173,568	173,568	0	116,204	39,137	11,047	7,180	0	116,204	26,536	142,740
	Net Expenditure	367,392	122,393	489,785	489,785	0	127,367	140,349	155,892	44,216	21,961	127,367	(12,070)	115,297

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 20 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 Community 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	318	300	3,300,000	3,509,000	(209,000)	0	18	198,000	4	44,000	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	1,207	1,176	12,936,000	13,321,000	(385,000)	0	31	341,000	29	319,000	

* 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 20 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 Community 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/Robroyston Drive	166	1,660,000	60	60	600,000	600,000	0	0	0	0	106	1,060,000	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	196	180	1,800,000	1,990,000	(190,000)	0	16	160,000	3	30,000	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	120	120	1,200,000	1,200,000	0	0	0	0	102	1,020,000	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	0	0	0	0	0	0	0	0	49	490,000	Area of development as defined in PPP PA 10/01286/DC DEVELOPMENT NOT COMPLETE
Planning Apps Consented Totals		1,267	12,670,000	951	928	9,280,000	9,610,000	(330,000)	0	23	230,000	316	3,160,000	

* 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

Brodiess 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	483,408	483,408	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	962,332	962,332	0	0
Planning Apps Consented Totals		4,488,646	5,497,276	(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 20 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

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BUDGET MONITORING: CITY DEAL PROJECTS INVESTMENT PROGRAMME 2026/27 – QUARTER 1

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 1 for 2026/27 (Period 3, 26 June 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 first quarter of 2026/27, the gross expenditure budget has decreased by £5.900m, and the gross income budget has decreased by £14.273m, resulting in £8.373m reduction to the net expenditure budget. The budget change comprises the following:

- Gross expenditure and income budgets have both reduced by £3.753m due to removal of the following completed project. This was approved at City Administration Committee on 20 August 2026;

Completed Projects Removed	Exp £m	Inc £m
City Deal - Clyde Metro	3.753	3.753
TOTAL	3.753	3.753

- A transfer of £0.600m gross income budget from Regeneration Capital Grant Funding to the City Deal – Collegelands project to consolidate funding for the Meat Market sheds project. This was approved at City Administration

Committee on 20 August 2026.

- In addition, there have been 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 £90.614m. The approved income budget, net of amounts received in previous years, totals £25.481m, providing a net expenditure budget of £65.133m.

Probable outturn gross expenditure for 2026/27 totals £58.862m with anticipated receipts of £14.456m.

Actual gross expenditure in 2026/27 to the end of quarter 1 totals £4.347m. Actual receipts in 2026/27, directly related to specific projects is £0.470m.

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 1 is £0.002m.

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). Engagement is ongoing with utility companies to allow the preferred syphon route to transfer flood water below Cowdenhill Road to be confirmed.

Wheatley Homes is reviewing their delivery strategy for the Red Road TRA and may now deliver the SUDS basin as part of their infrastructure works package with City Deal funding these works via a collaboration agreement.

Further discussions have been held with Scottish Water to progress the

integrated project for the Wellhouse and Cockenzie Street flood risk clusters.

The MGSDP project is now expected to be completed in 2027.

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 £4.048m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.058m.

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

Physical progress

Committee approval to enter into a grant agreement with Network Rail (NR) to deliver the design to refurbish the exterior of High Street station was granted in May 2025. Review of the proposed agreement is ongoing by legal and project officers.

The contract to improve the connectivity to the Meat Market site (Wellpark Link) has now been completed.

Committee approval to enter into a grant agreement with Meat Market Regeneration CIC was secured in February 2025. The lease agreement for the Meat Market Regeneration CIC has now been signed, and works are expected to go on site in Q2 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 £8.140m. Actual expenditure in 2026/27 to the end of quarter 1 is £0.645m.

Actual income to 2025/26 was £36.936m and the projected income in 2026/27 is £8.140m. Actual income in 2026/27 to the end of quarter 1 is £0.099m.

Physical progress

The second phase of public realm works on Byres Road started in August 2025. Works are ongoing with paving now complete between Highburgh Road and Observatory Road. Completion is scheduled for August 2027.

The Custom House Quay and Carlton Place project continues through the final stages of detailed design during summer 2026, with preparation of tender documentation progressing in parallel. Engagement with key stakeholders and project partners, including Scottish Water, remains ongoing to coordinate infrastructure works within the project area. The planning application is scheduled for determination in summer 2026. Preparations are underway to progress towards procurement of the main works contract.

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 £36.999m. Actual expenditure in 2026/27 to the end of quarter 1 is £3.583m.

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 1 is £0.371m.

Physical progress

The construction activity on Holland Street / Pitt Street and Sauchiehall Street Precinct / Cambridge Street is now complete.

The construction contract for Argyle Street West is well advanced with works now scheduled to complete in Q2. This extension to the completion date from May (reported in previous FASC update) was required due to substantial Scottish Water works on Argyle Street and the closing of Union Street, both of which have directly affected the Avenue works at various locations along Argyle Street West.

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 has now commenced on site.

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, with Clyde Street designs being more advanced and progressing through the detailed design stage.

George Square and the surrounding Avenues works commenced in May 2025 with site hoarding being installed in advance of the main works commencing. All bronze statues that were removed for full restoration have now been returned and are located at their final position in the square. Works are now well advanced within the Square and significant progress can be seen on West George Street and in front of the City Chambers.

Work on the Sustrans-funded Avenues projects have progressed. Work on South Portland Street, Duke Street and John Knox Street have all now commenced and will be completed in late 2026.

The Cowcaddens Road / Dobbies Loan Avenue was completed in May 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 1 is £0.021m.

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 1 is nil.

Physical progress

The Dobbies Loan underpass design is progressing and discussions on lighting are ongoing. Review of traffic modelling are to be completed before finalising

the design.

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

Works undertaken by Scottish Canals / Igloo Regeneration at Dundashill are substantively complete and were recently awarded the “Best Homes and Communities” title at the RTPi Scotland Awards for Planning Excellence 2026.

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 1 is £0.038m.

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.

The former St Stephens school site (Contract 4) has been agreed in principle with Keepmoat to be handed over 1 metre below the revised masterplan levels to provide a void space for surplus earthwork materials generated during the build out of the other development plots. Once the handover levels are finalised, this revised strategy will be recorded via the change control process established by the Development Agreement. A site start is scheduled for September 2026.

Keepmoat Homes have completed their first phase of houses on the site. The next 2 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.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	Revised Approved Gross Budget	Total Gross Probable Outturn	Variance (Under)/Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	Actual to Period 3 2026/27 26-Jun-26	Cumulative to date
<u>CITY DEAL</u>														
<u>Major Projects</u>														
City Deal - MGSDP	Gross Expenditure	14,019	35,629	49,648	49,648	0	46,078	251	2,500	819	0	46,078	2	46,080
	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	2	6,466
City Deal - Collegelands, Calton / Barras	Gross Expenditure	4,150	14,077	18,227	18,227	0	9,998	4,048	2,815	1,366	0	9,998	58	10,056
	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)	4,048	2,815	1,366	0	(2,293)	58	(2,235)
City Deal - Clyde Waterfront & West End	Gross Expenditure	9,039	68,086	77,125	77,125	0	66,094	8,140	2,891	0	0	66,094	645	66,739
	Gross Income	6,650	49,452	56,102	56,102	0	36,936	8,140	2,891	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	546	29,704
City Deal - City Centre	Gross Expenditure	22,509	103,963	126,472	126,472	0	75,261	36,999	13,500	712	0	75,261	3,583	78,844
	Gross Income	18,885	32,690	51,575	51,575	0	45,423	6,152	0	0	0	45,423	371	45,794
	Net Expenditure	3,624	71,273	74,897	74,897	0	29,838	30,847	13,500	712	0	29,838	3,212	33,050
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	21	11,102
	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	21	668
City Deal - Sighthill	Gross Expenditure	66,659	112,194	178,853	178,853	0	169,753	3,000	6,100	0	0	169,753	38	169,791
	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	38	76,556

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure			
		Total	Approved	Revised	Total	Variance						Actual			
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3		
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative	
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Years	Actual	26-Jun-26	to date
<u>CITY DEAL</u>															
Total City Deal Major Projects	Gross Expenditure	125,374	337,130	462,504	462,504	0	378,265	52,487	28,806	2,946	0	378,265	4,347	382,611	
	Gross Income	85,882	177,532	263,414	263,414	0	237,933	14,455	2,891	8,135	0	237,933	470	238,403	
	Net Expenditure	39,492	159,598	199,090	199,090	0	140,332	38,032	25,915	(5,189)	0	140,332	3,877	144,208	
Other City Deal Projects	Gross Expenditure	0	6,375	6,375	6,375	0	0	6,375	0	0	0	0	0	1	
	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	0	1	
Total City Deal Projects	Gross Expenditure	125,374	343,505	468,879	468,879	0	378,265	58,862	28,806	2,946	0	378,265	4,347	382,612	
	Gross Income	85,882	177,532	263,414	263,414	0	237,933	14,456	2,891	8,134	0	237,933	470	238,403	
	Net Expenditure	39,492	165,973	205,465	205,465	0	140,332	44,406	25,915	(5,188)	0	140,332	3,877	144,209	



Glasgow City Council

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

Contact: Anne Ross Ext: 78342
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BUDGET MONITORING: SOCIAL WORK SERVICES INVESTMENT PROGRAMME 2026/27 – QUARTER 1

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 3 for 2026/27 (Period 3, 26 June 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 first quarter of 2026/27, the gross expenditure budget has decreased by £0.941m due to removal of the following completed project. This was approved at City Administration Committee on 20 August 2026;

Completed Projects Removed	Exp £m	Inc £m
Waterloo Close	0.941	-
TOTAL	0.941	-

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 £7.396m with nil

anticipated receipts.

Actual gross expenditure in 2026/27 to the end of quarter 1 is £0.418m 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 assigned gross expenditure budget of £20.000m.

Actual expenditure to 2025/26 was £2.036m with no expenditure projected in 2026/27 due to the anticipated phasing of the project. Actual expenditure to the end of quarter 1 is nil.

Physical progress

The site at Church Street in the west of the city accommodates front line services for Children and Families, and Justice Services. The building is in a poor state of repair. An original business case was developed recommending a significant capital investment for the site. Due to pressures across Social Work Services budgets, there has been a need to review and update the original business case.

Action

Business case review to be completed.

4.2 Brighton Place Redevelopment

Financial performance

The gross expenditure budget for the Brighton Place Redevelopment project has been increased to £8.086m following a transfer of £2.410m 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 £8.086m.

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 1 is £0.085m.

Physical progress

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 the calendar 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 Riverside Care Home

Financial performance

Due to emergent works during the project, the gross expenditure budget has been increased to £8.646m following the transfer of £1.626m from other Social Work Services capital budgets. Associated building decant costs have been met from the Integrated Joint Board's Revenue budget.

The current forecast is that this project will be delivered within the revised gross expenditure budget of £8.646 million.

Actual expenditure to 2025/26 was £7.742m and the projected expenditure in 2026/27 is £0.904m. Actual expenditure to the end of quarter 1 is £0.333m.

Physical progress

Works are now completed on site with final certifications being prepared

Action

This project will be removed from future quarterly reports.

4.4 Property - SWS - 2025/26 Capital Allocation

Financial performance

The £10.000m gross expenditure budget was approved by the full Council on 20 February 2025. Transfers totalling £3.933m 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 £3.000m. Actual expenditure to the end of quarter 1 is nil.

Physical progress

The HSCP is currently compiling business cases for the allocation of the 2026/27 capital funding which will be phased over the next three financial years. It is anticipated that, subject to approvals, this will relate to the Children and Families and the Learning Disability estate.

Action

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

4.5 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	Revised	Total	Variance						Actual				
		Approved	Budget	Approved	Gross Exp	(Under)/	Previous					Previous	to Period 3			
		Gross	Movement	Gross	Probable	Over	Years					Years	2026/27	Cumulative		
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Actual	26-Jun-26	to date		
<u>SOCIAL WORK SERVICES</u>																
<u>Major Projects</u>																
Church Street Redevelopment	Gross Expenditure	20,000	0	20,000	20,000	0	2,036	0	11,170	6,383	411	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	0	11,170	6,383	411	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	85	1,684		
	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	85	1,684		
Riverside Care Home	Gross Expenditure	0	8,646	8,646	8,646	0	7,742	904	0	0	0	7,742	333	8,075		
	Gross Income	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Net Expenditure	0	8,646	8,646	8,646	0	7,742	904	0	0	0	7,742	333	8,075		
Property - SWS - 2025/26 Capital Allocation	Gross Expenditure	10,000	(3,933)	6,067	6,067	0	20	3,000	3,047	0	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	3,000	3,047	0	0	20	0	20		
Total Social Work Services Major Projects	Gross Expenditure	34,000	8,799	42,799	42,799	0	11,397	6,687	17,128	6,462	1,125	11,397	418	11,815		
	Gross Income	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Net Expenditure	34,000	8,799	42,799	42,799	0	11,397	6,687	17,128	6,462	1,125	11,397	418	11,815		
Other Social Work Services Projects	Gross Expenditure	500	362	862	862	0	53	709	100	0	0	53	0	53		
	Gross Income	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Net Expenditure	500	362	862	862	0	53	709	100	0	0	53	0	53		
Total Social Work Services Projects	Gross Expenditure	34,500	9,161	43,661	43,661	0	11,450	7,396	17,228	6,462	1,125	11,450	418	11,868		
	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	7,396	17,228	6,462	1,125	11,450	418	11,868		



Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: TRANSFORMATION INVESTMENT PROGRAMME 2026/27 – QUARTER 1

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 1 for 2026/27 (Period 3, 26 June 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 first quarter of 2026/27, the gross expenditure budget has decreased by £0.840m due to removal of the following completed project. This was approved at City Administration Committee on 20 August 2026;

Completed Projects Removed	Exp £m	Inc £m
Journey to One	0.840	-
TOTAL	0.840	-

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 £64.330m with nil anticipated receipts.

Actual expenditure in 2026/27 to the end of quarter 1 totals £2.544m 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 1 is nil.

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 £17.528m. Actual expenditure in 2026/27 to the end of quarter 1 is £1.257m.

Physical progress

This programme currently has nine transformations in progress.

A review of the ERP delivery programme has now been completed, with Oracle replacing SAP scheduled for April 2028. All critical path activities remain on

schedule. Data Migration tests 1 and 2 (of the 7 scheduled iterations) completed successfully and on time as did the key system design phase, CRP2. The next stage-gate, System Design Sign-off, is progressing to plan and is scheduled to be complete in October 2026.

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 is progressing to plan for a migration in December 2026.

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.

The programme of work required to replace the Council's Care Case Management System (CareFirst) has started. A procurement process is underway to select the replacement solution. The tenders have been issued to the market and clarifications and demonstrations of products are underway. The tender exercise is due to be complete by the end of September 2026.

The project to implement a new Rostering solution as part of the Workforce Management and Scheduling programme has commenced. The tender process is expected to conclude by end October 2026.

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 £45.648m.

Actual expenditure in 2026/27 to the end of quarter 1 is £1.287m.

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 by the end of September 2026.

The transition of the Council's Computer and Storage provider to DataVita has commenced and is progressing well. Knowledge transfer is substantially complete between CGI and DataVita and final preparations for the service transfer on 1 September 2026 are on track.

There are several application upgrades underway.

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

A programme to refresh the Council's laptop and desktop estate has now commenced. Device deployments commenced in Education schools in June 2026 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 Probable Outturn	Variance (Under)/Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	Actual to Period 3 2026/27 26-Jun-26	Cumulative to date
<u>TRANSFORMATION</u>														
<u>Major Projects</u>														
ICT Development & Innovation	Gross Expenditure	105,000	0	105,000	105,000	0	101,025	1,000	2,975	0	0	101,025	0	101,025
	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	0	101,025
FICT Transformation Projects	Gross Expenditure	83,116	126	83,242	83,242	0	7,849	17,528	36,065	11,073	10,727	7,849	1,257	9,106
	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	17,528	36,065	11,073	10,727	7,849	1,257	9,106
FICT Transition & Refresh	Gross Expenditure	0	146,883	146,883	146,883	0	37,698	45,648	28,883	18,029	16,625	37,698	1,287	38,985
	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	45,648	28,883	18,029	16,625	37,698	1,287	38,985
Total Transformation Major Projects	Gross Expenditure	188,116	147,009	335,125	335,125	0	146,572	64,176	67,923	29,102	27,352	146,572	2,544	149,116
	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	64,176	67,923	29,102	27,352	146,572	2,544	149,116
Other Transformation Projects	Gross Expenditure	700	96	796	796	0	642	154	0	0	0	642	0	642
	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	0	642
Total Transformation Programme	Gross Expenditure	188,816	147,105	335,921	335,921	0	147,214	64,330	67,923	29,102	27,352	147,214	2,544	149,758
	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	64,330	67,923	29,102	27,352	147,214	2,544	149,758



Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: GLASGOW LIFE INVESTMENT PROGRAMME 2026/27 – QUARTER 1
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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 1 for 2026/27 (Period 3, 26 June 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 first 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 £3.300m. The approved income budget, net of amounts received in previous years totals £0.746m, providing a net expenditure budget of £2.554m.

Probable outturn gross expenditure for 2026/27 totals £2.867m with anticipated receipts of £0.746m.

Actual gross expenditure in 2026/27 to the end of quarter 1 is £0.309m. Actual receipts, directly related to specific projects is nil.

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 2025/26 to the end of quarter 1 is £0.080m.

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 1 is nil.

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 Museums.

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.

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	Revised	Total	Variance						Actual		
		Approved	Budget	Approved	Gross Exp	(Under)/						Previous	to Period 3	
		Gross	Movement	Gross	Probable	Over						Years	2026/27	Cumulative
		Budget		Budget	Outturn	Budget	Actual	2026/27	2027/28	2028/29	Future	Years	26-Jun-26	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	80	2,546
	Gross Income	0	850	850	850	0	330	520	0	0	0	330	0	330
	Net Expenditure	0	4,050	4,050	4,050	0	2,136	1,480	434	0	0	2,136	80	2,216
Total Glasgow Life Major Projects	Gross Expenditure	0	4,900	4,900	4,900	0	2,466	2,000	434	0	0	2,466	80	2,546
	Gross Income	0	850	850	850	0	330	520	0	0	0	330	0	330
	Net Expenditure	0	4,050	4,050	4,050	0	2,136	1,480	434	0	0	2,136	80	2,216
Other Glasgow Life Projects	Gross Expenditure	6,244	75,806	82,050	82,050	0	81,184	867	(1)	0	0	81,184	229	81,413
	Gross Income	0	40,588	40,588	40,588	0	40,362	226	0	0	0	40,362	0	40,362
	Net Expenditure	6,244	35,218	41,462	41,462	0	40,822	641	(1)	0	0	40,822	229	41,051
Total Glasgow Life Projects	Gross Expenditure	6,244	80,706	86,950	86,950	0	83,650	2,867	433	0	0	83,650	309	83,959
	Gross Income	0	41,438	41,438	41,438	0	40,692	746	0	0	0	40,692	0	40,692
	Net Expenditure	6,244	39,268	45,512	45,512	0	42,958	2,121	433	0	0	42,958	309	43,267