TAY ROAD BRIDGE JOINT BOARD

Clerk: Roger Mennie
Head of Democratic and Legal Services
Dundee City Council
21 City Square
Dundee

TO: ALL MEMBERS OF THE TAY ROAD BRIDGE JOINT BOARD

Date 31st August, 2026

Dear Member

TAY ROAD BRIDGE JOINT BOARD

You are requested to attend a meeting of the **TAY ROAD BRIDGE JOINT BOARD** to be held remotely on Monday 7th September, 2026 at 10.00am.

The agenda and papers are enclosed.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434211 or by email at committee.services@dundeecity.gov.uk by no later than 12 noon on Friday 4th September, 2026.

Please submit any apologies for absence to Laura Cunningham, Committee Services Officer on telephone (01382) 434211 or email laura.cunningham01@dundeecity.gov.uk.

Yours faithfully

ROGER MENNIE

Clerk to the Joint Board

AGENDA OF BUSINESS

1 DECLARATION OF INTEREST

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

2 MINUTE OF PREVIOUS MEETING - Page 3

The minute of meeting of the Tay Road Bridge Joint Board held on 8th June, 2026 is submitted for approval (copy attached).

3 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 7

(Report No TRB18-2026 by the Bridge Manager, copy attached).

4 UPDATE ON ENGINEERING WORKS - Page 11

(Report No TRB19-2026 by the Bridge Manager, copy attached).

5 TENDER REPORTS – PRINCIPAL INSPECTION OF PIERS AND COLUMNS - Page 13

(Report No TRB20-2026 by the Bridge Manager, copy attached).

6 REVENUE MONITORING – 4 MONTHS TO 31 JULY 2026 - Page 15

(Report No TRB21-2026 by the Treasurer, copy attached).

7 CAPITAL MONITORING – 4 MONTHS TO 31 JULY 2026 - Page 19

(Report No TRB22-2026 by the Treasurer, copy attached).

8 DATE OF NEXT MEETING

The next meeting of the Joint Board will be held on Monday 30th November, 2026 at 10.00am via MS Teams (unless otherwise advised).

ITEM No …2………..

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 8th June, 2026.

Present:-

Dundee City Council

Councillor Ken LYNN
Councillor Dorothy MCHUGH
Bailie Fraser MACPHERSON
Councillor Steven ROME
Councillor Wendy SCULLIN

Fife Council

Councillor Altany CRAIK
Councillor Gary HOLT
Councillor Jonny TEPP
Councillor Louise KENNEDY-DALBY

Angus Council

Councillor Craig FOTHERINGHAM

Also Present (Officers):-

Gary BRADY (Engineer)
Claire GILLESPIE (for Treasurer)
Andrew HERD (Transport Scotland)
Laurie INNES (for Treasurer)
Alan HUTCHISON (Bridge Manager)
Alan JOHNSTON (for Treasurer)
Joni MCBRIGE (Audit Scotland)
Elaine MCKAY (Operations Manager)
Steve MCNAUGHT (Henderson Loggie)
Maureen MORAN (for Clerk)

Councillor Gary HOLT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Allan Knox and Councillor Lynne Short.

I DECLARATION OF INTEREST

There were no declarations of interest.

II MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tay Road Bridge Joint Board held on 16th March, 2026, was submitted and approved.

III OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB11-2026 by the Bridge Manager, appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st February to 30th April, 2026.

The Joint Board agreed to note the contents of the Report.

IV UPDATE ON ENGINEERING WORKS

There was submitted Report No TRB12-2026 by the Bridge Manager, advising the Joint Board on the current situation regarding Engineering works on the bridge.

The Joint Board agreed to note the position on current progress.

V RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS

There was submitted Report No TRB13-2026 by the Bridge Manager, responding to the Annual Report, reference 2026/07, prepared by the Board's Internal Auditor, Henderson Loggie, on Health and Safety; Budgetary Control; Rosk Management and previous Audit follow-up reviews. A copy of the Internal Auditor's Annual Report was included as Appendix 1 to the report.

The Joint Board agreed:-

(i) to endorse the report as the formal response to the Internal Auditor's report; and

(ii) to instruct the Bridge Manager to implement the Internal Auditor's recommendations as set out in paragraph 5.2 and 5.3 of the report.

VI LOCAL CODE OF CORPORATE GOVERNANCE

There was submitted Report No TRB14-2026 by the Treasurer, reviewing and updating the Joint Board's Local Code of Corporate Governance.

The Joint Board agreed:-

(i) to approve the annual compliance review and updated Local Code of Corporate Governance as detailed in Appendix 1 of the report.

(ii) to note the progress against the 2025-2026 improvement action plan in Appendix 2 of the report; and

(iii) to approve the areas for improvement listed in Appendix 3 to the report for 2026-2027.

VII ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2026

There was submitted Report No TRB15-2026 by the Treasurer, presenting to the Joint Board the Annual Governance Statement for approval and inclusion in the unaudited Annual Accounts for the year ended 31st March, 2026 which was also being submitted to the Joint Board.

The Joint Board agreed:-

(i) to note the contents of the covering report;

(ii) to approve the Annual Governance Statement which was included as an Appendix to the report; and

(iii) to instruct the Treasurer to include the Annual Governance Statement in the Annual Accounts for the year to 31st March, 2026.

VIII UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2026

There was submitted Report No TRB16-2026 by the Treasurer, providing some additional commentary on the unaudited Annual Accounts for the year ended 31st March, 2026 which was also being submitted to the Tay Road Bridge Joint Board along with this report.

The Joint Board agreed:-

(i) to note the contents of the covering report;

(ii) to note the unaudited Annual Accounts which had been submitted along with the report;

(iii) to instruct the Treasurer to submit the Annual Accounts to the Controller of Audit, Accounts Commission for Scotland; and

(iv) to note that the key assumptions underpinning the independent actuaries’ calculation of the Board’s IAS 19 liability had been reviewed and accepted by Dundee City Council as administering authority from the Pension Fund.

IX 2026-2027 INSURANCE PROGRAMME

There was submitted Report No TRB17-2026 by the Treasurer, providing an overview of the insurance arrangements for the financial year 2026-2027.

The Joint Board agreed to note the details contained within the report.

X DATE OF NEXT MEETING

Monday, 7th September, 2026 at 10.00am to be held remotely unless otherwise advised.

Councillor Gary HOLT, Chairperson.

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ITEM No …3………..

REPORT TO: **TAY ROAD BRIDGE JOINT BOARD – 7 SEPTEMBER 2026**

REPORT ON: **OPERATIONAL RESTRICTIONS AND CLOSURES**

REPORT BY: **BRIDGE MANAGER**

REPORT NO: **TRB18-2026**

1.0 **PURPOSE OF REPORT**

1.1 To appraise the Joint Board of the number and nature of operational restrictions and closures applied between 1 May to 31 July 2026.

2.0 RECOMMENDATIONS

2.1 The Joint Board are asked to note the contents of this Report.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no financial implications arising from this report.

4.0 COMMENTARY ON RESTRICTIONS AND CLOSURES

4.1 Restrictions are applied to the traffic on the bridge for several reasons including:

Operational - Includes dropping staff/equipment off at the underbridge inspection gantries, carriageway inspections, debris collection, breakdown attendance.

Emergency Vehicles – Includes TRBJB request for Police/Ambulance/Fire to attend to a call regarding a "cause for concern of individual" or accident attendance by Police/Ambulance/Fire.

Planned Maintenance – Includes roadworks/barrier repairs/joint repairs/concrete repairs.

A summary of the restrictions applied between 1 May and 31 July 2026 is given in the tables at paragraph 4.1.1, 4.1.2 and 4.1.3. A quarterly summary of bridge availability is given at paragraph 4.1.4.

4.1.1 **<u>Single Carriageway Closure</u>**

Reason	**Number of Occasions**	**Total Duration (Hours and Minutes)**	**Average Duration (Minutes)**
Operational	200	10 hrs 46 mins	3.2
Emergency Vehicles	14	3 hrs 30 mins	15

4.1.2 **Full Bridge Closure**

Reason	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Planned Maintenance	16	67 hrs 11 mins	251.9
Emergency Vehicles	7	6 hrs 13 mins	53.3

4.1.3 **High Winds Restrictions**

Traffic Restricted	Number of Occasions	Total Duration (Hours and Minutes)	Average Duration (Minutes)
Double Deck Buses	5	18 hrs 20 mins	220
High Sided Vehicles	0	0	0
All Traffic	0	0	0

4.1.4 **Summary Of Bridge Availability 1 May to 31 July 2026**

Full availability (No restrictions)	96.1%
Partial Availability (Some restrictions)	0.6%
No Availability (Full closure)	3.3%

5.0 TRAFFIC COUNT DATA

5.1. <u>Traffic Counts - Annual Average Daily Total (*AADT)</u>

Year	*Daily Number of Vehicles Using Crossing*
2016	*26,166*
2017	*26,635*
2018	*26,694*
2019	*27,757*
2020 *(Covid 19)*	*18,297*
2021 *(Covid 19)*	*23,616*
2022	*25,564*
2023 *(Bridge on contraflow)*	*25,340*
2024 *(Bridge on contraflow)*	*25,956*
2025	*27,082*
2026 (to end of July)	*27,107*

*AADT combines Northbound and Southbound counts
NOTE: Traffic increase in ten years approximately 3.5%

5.2 <u>Active Travel Counts - Annual Average Daily Total (*AADT)</u>

Year	*Daily Number of Pedestrians Using Crossing*	*Daily Number of Cyclists Using Crossing*
2025	153	186
2026 (to end of July)	179	170

*AADT combines Northbound and Southbound counts
NOTE: Statistics only presented for LIDAR counts given concerns regarding Cycle Scotland Counter Accuracy. LIDAR introduced in 2025.

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7.0 CONSULTATIONS

7.1 The Treasurer, Clerk and Engineer to the Board have been consulted in the preparation of this report and agree with the content.

8.0 BACKGROUND PAPERS

8.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
10 AUGUST 2026

ITEM No …4………..

REPORT TO: **TAY ROAD BRIDGE JOINT BOARD – 7 SEPTEMBER 2026**

REPORT ON: **UPDATE ON ENGINEERING WORKS**

REPORT BY: **BRIDGE MANAGER**

REPORT NO: **TRB19-2026**

1.0 PURPOSE OF REPORT

1.1 To advise the Joint Board on the current situation regarding Engineering works on the bridge.

2.0 RECOMMENDATIONS

2.1 It is recommended that:

- The Joint Board notes the position on current progress.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications arising from this report.

4.0 IMPLICATIONS TO BRIDGE USERS

4.1 No implications will arise as a direct result of this report.

5.0 BACKGROUND

5.1 The CP works were delayed from a summer 2025 start due to delays in receiving a Marine Licence, with works commencing on site on 6 October 2025 and completing on 31July 2026. All works have been completed successfully, with full CP replacement completed on the four columns supported by piers 2 and 3. Reference electrode replacements to numerous columns across the bridge has also been successfully completed. The project spend to the end of July is approximately £2,700,000 which is about £100,000 above the projected project costs. This is primarily due to the late receipt of the Marine Licence and adverse weather, which meant it was not safe for contractors to be working under the bridge. This additional cost can be met from the existing 2026/27 capital budget.

5.3 The design of the gantries is now fully completed, and Cat 3 checking is still progressing. Installation is anticipated for Autumn 2027 and it can be confirmed that this installation date will not affect the overall project expenditure but has resulted in a reprofiling of budget in financial years 2026/27 and 2027/28. Transport Scotland are aware of our requirement for multiple-year project funding to conclude this contract.

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7.0 CONSULTATIONS

7.1 The Clerk, Treasurer and Bridge Manager have been consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

ALAN HUTCHISON
BRIDGE MANAGER
11 AUGUST 2026

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 SEPTEMBER 2026

REPORT ON: TENDER REPORT – PRINCIPAL INSPECTION OF PIERS AND COLUMNS

REPORT BY: ENGINEER TO THE BOARD

REPORT NO: TRB20-2026

1. PURPOSE OF REPORT

1.1. To authorise the appointment of RSK Environment Ltd to carry out a Principal Inspection of the upper 2.4 metres of the concrete river piers and the entire surface area of the columns of the Tay Road Bridge, clean and inspect all surfaces, identify and mark out defective areas of concrete, photograph and report on defects.

2. RECOMMENDATIONS

2.1 It is recommended that:

- The Clerk to the Board be instructed to accept the tender offer of £326,563.12 from RSK Environment Ltd.
- An overall expenditure of £473,063 be authorised which includes an overall allowance of £76,500 for safety boat provision, £55,000 for weather contingencies and £15,000 for professional fees associated with providing support for site supervision and interpretation of reports.

3. FINANCIAL IMPLICATIONS

3.1. The Treasurer advises that the above expenditure can be met from within the Capital Budget for 2026/27.

4. IMPLICATIONS TO BRIDGE USERS

4.1. There will be minimal impact on bridge users. Short duration closures of each carriageway will be used to allow inspection team access for initial set-up. Thereafter, all access for cleaning and inspection of the river piers and columns will be from the river by boat.

5. BACKGROUND

5.1. The Tay Road Bridge consists of 42 deck spans supported on 3.65m wide by 3m deep steel box-girders spanning between 41 pairs of reinforced concrete parabolic section twin columns. Each pair of columns has been constructed on concrete piers built into cofferdams in the riverbed.

5.2. Principal Inspections of the bridge are a statutory requirement and permit efficient planning of future maintenance requirements to ensure the continuing good condition of the sub-structure. Whilst the main bridge elements are undertaken by a combination of in-house and Dundee City Council engineering teams, the fuller extent of the river piers and columns requires specialist systems such as rope access.

5.3. A capability and capacity assessment was undertaken within Lot 1 (Roads and Structures) of the Scotland Excel Engineering and Technical Consultancy Framework to determine a suitable pool of consultants for this commission.

5.4. Tenders were invited from the three consultants shortlisted form this Lot and the following was returned:-

Name	Tender	Quality Ranking	Cost/Quality Ranking
RSK Environment Ltd	£326,563.12	1	1

5.5. Evaluation was carried out on the basis of a price/quality split between the price criterion (60%) and quality criteria (40%). It is recommended that the offer from RSK Environment Ltd be accepted.

5.6. Allowances for costs associated with safety boat provision, contingencies and professional fees for site supervision and the interpretation of reports require to be made giving a total expenditure of £473,063.

6. POLICY IMPLICATIONS

6.1. This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7. CONSULTATIONS

7.1. The Clerk, Treasurer and Bridge Manager have been consulted in the preparation of this report.

8. BACKGROUND PAPERS

8.1 None

GARY BRADY
ENGINEER TO THE BOARD
11 AUGUST 2026

ITEM No …6………..

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 SEPTEMBER 2026

REPORT ON: REVENUE MONITORING – 4 MONTHS TO 31 JULY 2026

REPORT BY: THE TREASURER

REPORT NO: TRB 21-2026

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2026/2027 Revenue Budget.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Joint Board note the content of this Revenue Monitoring Report as at 31 July 2026.

3.0 FINANCIAL IMPLICATIONS

3.1 The 2026/2027 Revenue Budget is £2,200,000. The current outturn position for the financial year 2026/2027 is projecting to break-even against the Revenue Budget based on the financial information available at 31 July 2026 (as detailed in Appendix A).

3.2 Following the removal of tolls the Board's Revenue Expenditure is now financed by an annual Revenue Grant from Scottish Government.

3.3 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included the administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. This results in a projected Revenue Grant carried forward into 2027/2028 of £nil.

3.4 If the projected break-even is realised then the General Fund Reserve will remain at £1,049,000 at 31 March 2027. This level of retained reserves is subject to negotiation with the Scottish Government. It is noted that £1,000,000 has previously been reported as a prudent level of reserves.

3.5 Following an External Audit recommendation, the Board's Strategic Plan 2025 to 2030 (TRB 04-2025) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.

4.0 RISK ASSESSMENT

4.1 In preparing the Board's Annual Revenue Budget, the Treasurer considered the key strategic, operational, and financial risks faced by the Board over this period. In order to alleviate the impact these risks may have should they occur, a number of general risk mitigating factors are utilised by the Board. These include:

- a system of perpetual detailed monthly budget monitoring with latest positions reported to quarterly Board meetings;

- the level of General Fund Reserve balances available to meet any unforeseen expenditure;
- the level of other cash backed reserves available to meet any unforeseen expenditure;
- the possibility of identifying further budget savings and efficiencies during the year if required; and
- the possibility of identifying new income streams during the year.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATIONS

6.1 The Clerk, Bridge Manager and the Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents.

7.0 BACKGROUND PAPERS

7.1 None

PAUL THOMSON
TREASURER **26 AUGUST 2026**

APPENDIX A

TAY ROAD BRIDGE JOINT BOARD

REVENUE MONITORING AS AT 31 JULY 2026

	Revenue Budget 2026/27	Expenditure to 31 July 2026	Final Projection 2026/27	Variance from Budget	Paragraph Reference
	£	£	£	£	
EXPENDITURE					
Administration					
Staff Costs	256,027	79,323	256,027	-	
Property Costs	94,060	14,525	94,060	-	
Supplies and Services	191,016	132,985	191,016	-	
Transport Costs	250	0	250	-	
Third Party Payments	257,681	48,773	257,681	-	
	799,034	275,606	799,034	-	
Operations					
Staff Costs	1,156,383	370,390	1,156,383	-	
Supplies and Services	7,000	2,793	7,000	-	
	1,163,383	373,183	1,163,383	-	
Plant and Equipment					
Property Costs	23,067	6,448	23,067	-	
Supplies and Services	110,965	28,180	110,965	-	
Transport Costs	21,754	7,025	21,754	-	
Third Party Payments	1,250	0	1,250	-	
	157,036	41,653	157,036	-	
Bridge Maintenance					
Property Costs	62,500	21,301	62,500	-	
Supplies and Services	36,860	4,982	36,860	-	
	99,360	26,283	99,360	-	
GROSS EXPENDITURE	2,218,813	716,725	2,218,813	-	
INCOME					
Scottish Government Revenue Grant	2,200,000	710,612	2,200,000	-	
Interest on Revenue Balances	3,500	-	3,500	-	
Kiosk Rent	10,213	2,553	10,213	-	
Miscellaneous	5,100	3,560	5,100	-	
GROSS INCOME	2,218,813	716,725	2,218,813	-	
TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES	0	0	0	0	

APPENDIX B

LINKING THE 2026/2027 REVENUE BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES

	Strategic Objective	2026/2027 Budget £	Expenditure 31 July 2026 £	2026/2027 Projected £
1	Meeting User Expectations	1,131,719	436,841	1,131,719
2	Fiscally Sustainable	211,331	26,300	211,331
3	Transparent Governance and Clear Decision-Making Processes	24,570	(5,620)	24,570
4	A Modern, Diverse and Well-Trained Workforce	13,105	4,676	13,105
5	Quality and Standards	838,057	254,527	838,057
	TOTAL GROSS EXPENDITURE	**2,218,813**	**716,725**	**2,218,813**

ITEM No …7……….

REPORT TO: **TAY ROAD BRIDGE JOINT BOARD – 7 SEPTEMBER 2026**

REPORT ON: **CAPITAL MONITORING - 4 MONTHS TO 31 JULY 2026**

REPORT BY: **THE TREASURER**

REPORT NO: **TRB 22-2026**

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2026/2027 Capital Plan.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Joint Board note the content of this Capital Monitoring Report as at 31 July 2026.

3.0 FINANCIAL IMPLICATIONS

3.1 The Joint Board's agreed Capital Expenditure Programme for 2026/27 is £4,832,000. From 1 April 2008 the Board's Capital Expenditure projects are being financed through Scottish Government Capital Grant.

3.2 The amount in the 2026/2027 Capital Grant Offer letter from Transport Scotland dated 26 March 2026 was £4,832,000.

3.3 The capital outturn for the financial year 2026/2027 (as detailed in Table 1 on Appendix A) is projected to be £4,832,000 based on the financial ledger information up to 31 July 2026. The expenditure will be funded from 2026/2027 Capital Grant of £4,832,000. The 2026/27 grant award notes, "Ministers recognise that, in the normal course of business funded bodies will have to award contracts which will run over several years, and often beyond the period covered by the Spending Review. Where such contracts are entered into in accordance with agreed policies and plans, Ministers recognise that there is an obligation on the Scottish Government to continue to provide the necessary funding. Where contracts for significant spend across Spending Review periods are to be entered in to, funded bodies should ensure that Scottish Ministers are advised and have an opportunity to consider such proposals in advance of firm commitments being given".

3.4 An explanation of the major variances is shown in section 4 of the report.

3.5 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included their administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. There is currently no projected slippage in the 2026/27 capital outturn which would result in requirement of additional Capital Grant in 2027/2028.

3.6 Following an External Audit recommendation, the Board's Strategic Plan 2025 to 2030 (TRB 04-2025) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.

4.0 CAPITAL EXPENDITURE VARIANCES

4.1 There are currently no variances on individual projects to report.

4.2 Officers are constantly reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of slippage in the capital programme as the Board reacts to the market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports and shared with Transport Scotland as it informs the Scottish Government's Spending Review.

4.3 All projects are forecasted to achieve break-even positions against the 2026/27 budgets, based on the financial information available at 31 July 2026 as detailed in Appendix A.

5.0 RISK ASSESSMENT

5.1 There are a number of risks which may have an impact on the Capital expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

5.2 Construction cost inflation levels are volatile, and they can on occasion be relatively high in comparison to general inflation. Therefore, delays in scheduling and letting contracts may lead to increases in projected costs. Every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.

5.3 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason, the programme is carefully monitored and any potential slippage is identified as soon as possible to enable any corrective action to be taken.

5.4 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

5.5 Capital projects can be subject to unforeseen price increases. The nature of construction projects is such that additional unexpected costs can occur. Contingencies are built into the budget for each capital project and these are closely monitored throughout the project.

5.6 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital programme will be adjusted to reflect updated cost estimates.

5.7 The Capital Monitoring report and the Engineer's report provide information on individual projects contained within the Capital Budget and the impact of expenditure movements on the future financial years.

5.8 The level of Capital Grant received from the Scottish Government may be impacted by budgetary constraints in future financial statements.

6.0 CONCLUSION

6.1 The Board's 2026/2027 capital programme is showing a projected capital spend of £4,832,000 which will be funded from the current year's Scottish Government grant of £4,832,000.

6.2 The 2026/2027 capital expenditure programme will continue to be monitored on a regular basis throughout the remainder of the current financial year.

7.0 POLICY IMPLICATIONS

7.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

8.0 CONSULTATIONS

8.1 The Clerk, Bridge Manager and the Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents.

9.0 BACKGROUND PAPERS

9.1 None.

PAUL THOMSON
TREASURER **26 AUGUST 2026**

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TAY ROAD BRIDGE JOINT BOARD **APPENDIX A**

TABLE 1: CAPITAL EXPENDITURE MONITORING - 4 MONTHS TO 31 JULY 2026

Expenditure	Strategic Objective	Capital Budget 2026/27 £000	Slippage from 2025/26 £000	Budget Adjust £000	Slippage into 2027/28 £000	Revised Capital Budget 2026/27 £000	Actual to 31 July 2026 £000	Projected Outturn 2026/27 £000	Variance from Budget £000
Bearing Replacement to Navigation Span Piers 30 & 34	5	150	-	-	-	150	0	150	-
Cathodic Protection (CP) Replacement	5	982	-	-	-	982	569	982	-
New Gantries	5	3,000	-	-	-	3,000	269	3,000	-
Plaza Drainage Repairs	5	250	-	-	-	250	-	250	-
Gantry - Miscellaneous	5	25	-	-	-	25	(27)	25	-
Miscellaneous Projects	5	125	-	-	-	125	(17)	125	-
Inspections of Columns & Piers	5	300	-	-	-	300	-	300	-
Total Gross Expenditure		**4,832**	**-**	**-**	**-**	**4,832**	**794**	**4,832**	**-**
Funded by:		**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Capital Grant		4,832	-	-	-	4,832	794	4,832	-
Total Funding		**4,832**	**-**	**-**	**-**	**4,832**	**794**	**4,832**	**-**

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

	£000
Add: Projected Capital Grant Received 2026/2027	4,832
Less: Projected Capital Grant Utilised 2026/2027	(4,832)
Unapplied Capital Grant Carried Forward to 2026/2027	**-**

APPENDIX B

LINKING THE 2026/2027 CAPITAL BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES

	Strategic Objective	Capital Budget 2026/2027 £000	Revised Capital Budget 2026/2027 £000	Actual Expenditure to 31 July 2026 £000	2026/2027 Projected £000
1	Meeting User Expectations	-	-	-	-
2	Fiscally Sustainable	-	-	-	-
3	Transparent Governance and Clear Decision-Making Processes	-	-	-	-
4	A Modern, Diverse and Well-Trained Workforce	-	-	-	-
5	Quality and Standards	4,832	-	794	4,832
	TOTAL GROSS EXPENDITURE	**4,832**	**-**	**794**	**4,832**