

## ITEM No ...2.....

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 16 FEBRUARY 2026  
**REPORT ON:** CAPITAL EXPENDITURE MONITORING 2025/26  
**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES  
**REPORT NO:** 19-2026

### 1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2025-30.

### 2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2025-30.

### 3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2025/26 expenditure and total cost as at 31<sup>st</sup> December 2025.

Appendix 1, which details the General Services position to the end of December 2025, shows a revised projected outturn for 2025/26 of £55.862m, a decrease of £2.361m since the previous Capital Monitoring report was approved at City Governance Committee on 19<sup>th</sup> January 2026 (Report 1-2026, Article IV refers). The movements that have contributed to this decrease are summarised in paragraph 5.2 of this report. The net movement of budget from 2025/26 into 2026/27 of £2.930m since the previous Capital Monitoring report was approved will be funded from a combination of grants and contributions and borrowing.

Appendix 3, which details the Housing HRA position to the end of December 2025, shows a revised projected outturn for 2025/26 of £20.536m, a decrease of £0.315m since the previous Capital Monitoring report was approved at City Governance Committee on 19<sup>th</sup> January 2026 (Report 1-2026, Article IV refers).

### 4 BACKGROUND

4.1 The Capital Plan 2025-30 was approved at City Governance Committee on 17 February 2025 (Report 44-2025, Article V refers).

In addition to monitoring the in-year budget (i.e. 2025/26) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2025/26 was approved as part of the Capital Plan 2025-30 at the City Governance Committee on 17 February 2025 (Report 44-2025, Article V refers).

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2025/26 is being monitored within the framework of the updated Prudential Code 2021.

4.3 The Capital Monitoring report provides detailed information on major projects and programmes contained within the Capital Budget and the impact of expenditure movements on future financial years.

**5 GENERAL SERVICES CURRENT POSITION**

5.1 Appendix 2 details the latest projected outturn for major projects and programmes, both for 2025/26 and for the whole project lifespan. In addition, the Appendix monitors project timescales, with approved completion dates taken from tender approval reports.

In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

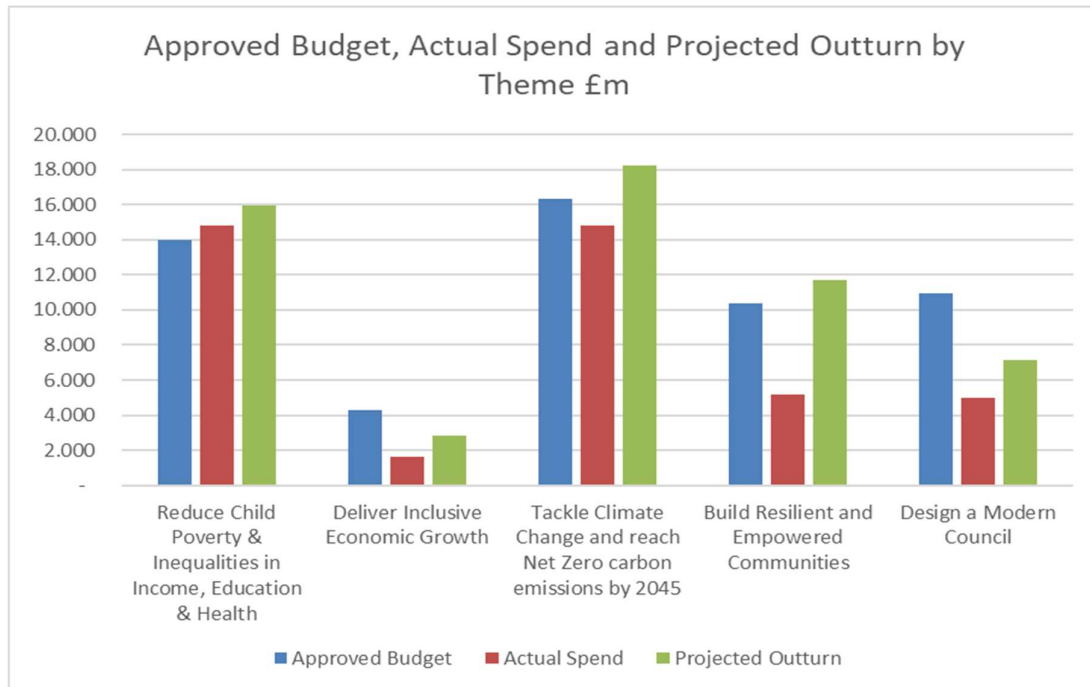
5.1.1 In respect to, the projects funded from the £20m Dundee Community Regeneration Partnership, shown in Appendix 4, progress continues to be made in the development and delivery of the named projects.

There are quarterly meetings between Dundee City Council and the UK Government (Ministry of Housing, Communities and Local Government) where the Council provide updates on each of the named projects in the programme. To date, there have been no concerns expressed about the delivery timescales of the projects.

Internally, progress is reviewed fortnightly by the appointed Community Regeneration Partnership Board, whose membership includes the Executive Directors of Corporate Services and City Development, who have delegated authority to deliver the Programme.

5.1.2 Appendix 1 summarises the total gross expenditure for 2025/26 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31<sup>st</sup> December 2025 is £41.439m, 74% of the Revised Budget 2025/26 compared to 73% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2025/26, broken down by Council Theme.



The net decrease in the projected outturn for 2025/26 reflects additional grant income awarded to the Council that will be spent in year, and project/programme budgets being reprofiled from 2025/26 into 2026/27. Key variations are as follows and details are provided in subsequent paragraphs. The remainder of the variances, due to reprofiled project/programmes, are below the £0.250m reporting threshold.

Reduction in planned expenditure:

- Demolition Surplus Properties - (£0.476m)
- Parks & Open Spaces Improvements to Playparks and Equipment – (£0.364m)
- Contingency Capital Expenditure – (£0.703m)

## 5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of December 2025, shows a revised projected outturn for 2025/26 of £55.862m, a decrease of £2.361m since the previous Capital Monitoring report was approved at City Governance Committee on 19<sup>th</sup> January 2026 (Report 1-2026, Article IV refers). The net movements that have contributed to this decrease are summarised in paragraphs 5.2.1 to 5.2.3 below.

5.2.1 Demolition of Surplus Properties (Deliver Economic Growth) – Reduction in projected expenditure of £0.476m in 2025/26. It was anticipated that most of the demolition costs for the Craigie High School and Braeview Academy would be incurred in 2025/26. However, due to a delay in these two school team demobilisations, the start of the demolition works were delayed. The budget will be required in 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.2.2 Parks & Open Spaces (Build Resilient & Empowered Communities) – Reduction in projected expenditure of £0.364m in 2025/26 on Improvements to Playparks and Equipment. The next phase of the programme of works are currently being designed and the works will be carried out spring/summer 2026. The budget will be required in 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.2.3 Contingency Capital Expenditure (Design a Modern Council -Other Projects/Programmes) – Reduction in projected expenditure of £0.703m in 2025/26. The budget is being carried forward to offset the reduction in General Capital Grant 2026/27 figure compared to the allowance made for 2026/27 as per the Capital Plan 2025-30. It is also being used to reduce the over programming allowance in 2026/27 as per the Capital Plan.

5.3 The table below shows the latest position regarding the capital resources for funding of the 2025/26 programme: -

	<b>Approved Budget £m</b>	<b>Adjustments £m</b>	<b>Revised Budget £m</b>	<b>Projected Outturn £m</b>	<b>Variance £m</b>
Borrowing	27.230	(3.610)	23.620	23.620	-
General Capital Grant	13.187	0.994	14.181	14.181	-
Capital Grants & Contributions	8.859	6.823	15.682	15.682	-
Capital Receipts – Sale of Assets	2.000		2.000	2.000	-
Capital Financed from Current Revenue		<u>0.379</u>	<u>0.379</u>	<u>0.379</u>	-
	<u>51.276</u>	<u>4.586</u>	<u>55.862</u>	<u>55.862</u>	<u>-</u>

5.3.1 Over the last 5 years the actual outturns achieved have been: -

	<b>£m</b>
2021/22	45.038
2022/23	44.086
2023/24	73.454
2024/25	105.619
2025/26 (Projected)	55.862

#### 5.4 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

#### 5.5 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

There are no completion date variations to report since the previous capital monitoring report went to committee.

Officers are constantly reviewing the capital programme to ascertain the impact of global supply chain issues on the timescales for delivering projects. Officers will report any further revisions to estimated completion dates in future capital monitoring reports.

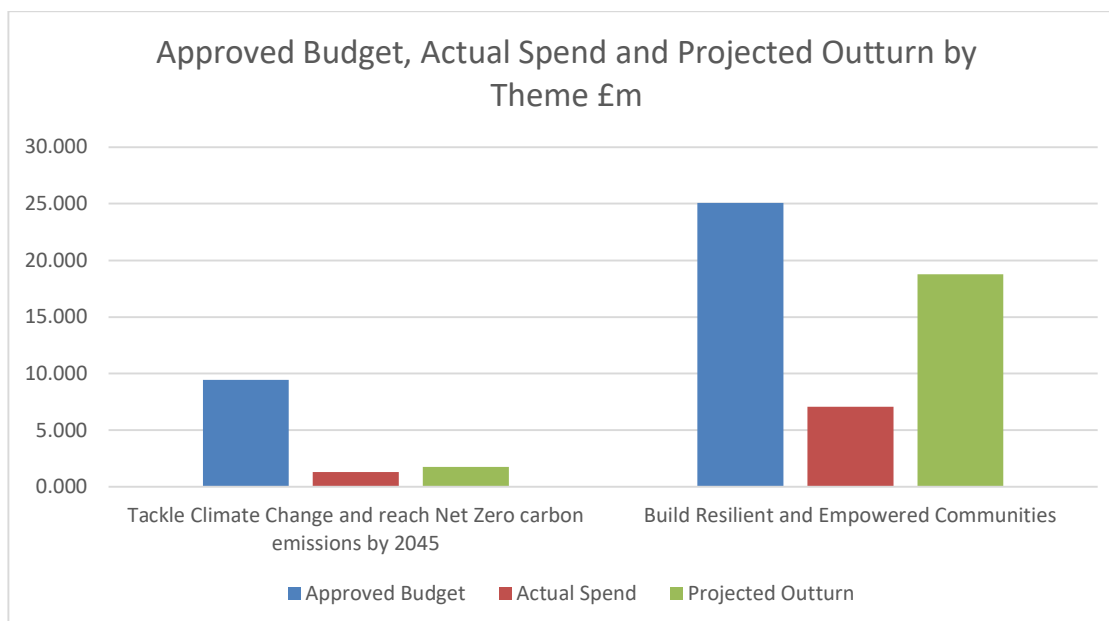
### 6 HOUSING HRA - CURRENT POSITION

#### 6.1 2025/26 Expenditure Variations

Appendix 2 details the latest projected outturn for each project, both for 2025/26 and for the whole project lifespan. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals.

Appendix 3 summarises the total gross expenditure for 2025/26 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31<sup>st</sup> December 2025 is £8.405m, 41% of the Revised Budget 2025/26 compared to 53% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2025/26, broken down by Council Theme.



6.2 Appendix 3, which details the Housing HRA position to the end of December 2025, shows a revised projected outturn for 2025/26 of £20.536m, a decrease of £0.315 since the previous Capital Monitoring report was approved at City Governance Committee on 19<sup>th</sup> January 2026 (Report 1-2021, Article IV refers).

6.3 The table below shows the latest position regarding the funding of the 2025/26 programme: -

	<b>Approved Budget £m</b>	<b>Adjustments £m</b>	<b>Revised Budget £m</b>	<b>Projected Outturn £m</b>	<b>Variance £m</b>
Borrowing	32.301	(13.792)	18.509	18.509	-
Capital Grants & Contributions	1.130	(150)	980	980	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	460	(28)	432	432	-
Receipts from Owners	<u>165</u>	-	<u>165</u>	<u>165</u>	<u>-</u>
	<u>34.506</u>	<u>(13.970)</u>	<u>20,536</u>	<u>20.536</u>	<u>-</u>

6.3.1 Over the last 5 years the actual outturns achieved have been: -

	<b>£m</b>
2021/22	12.338
2022/23	9.232
2023/24	12.175
2024/25	16.530
2025/26 (Projected)	20,536

#### 6.4 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

#### 6.5 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

There are no completion date variations to report since the previous capital monitoring report went to committee.

### 7 **POLICY IMPLICATIONS**

7.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

### 8 **CONSULTATION**

8.1 The Council Leadership Team have been consulted with the content of this report.

### 9 **BACKGROUND PAPERS**

9.1 None.

**PAUL THOMSON**  
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

**04 FEBRUARY 2026**

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**2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st DECEMBER 2025**

Appendix 1

	<u>Approved Capital Budget 2025/26 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2025/26 £000</u>	<u>Actual Spend 2025/26 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.25 as a % of Revised Budget</u>
<b>GENERAL SERVICES</b>							
<b><u>Capital Expenditure</u></b>							
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	1,962	15,944	14,810	<b>15,944</b>	0	93%
Deliver Inclusive Economic Growth	4,298	(1,460)	2,838	1,622	<b>2,838</b>	0	57%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	1,910	18,241	14,830	<b>18,241</b>	0	81%
Build Resilient and Empowered Communities	10,397	1,289	11,686	5,202	<b>11,686</b>	0	45%
Design a Modern Council	10,968	(3,815)	7,153	4,975	<b>7,153</b>	0	70%
<b>Capital Expenditure 2025/26</b>	<b>55,976</b>	<b>(114)</b>	<b>55,862</b>	<b>41,439</b>	<b>55,862</b>	<b>0</b>	74%
<b><u>Capital Resources</u></b>							
Expenditure Funded from Borrowing	27,230	(3,610)	<b>23,620</b>	20,818	<b>23,620</b>		
General Capital Grant	13,187	994	<b>14,181</b>	10,977	<b>14,181</b>		
Capital Grants & Contributions - project specific	8,859	6,823	<b>15,682</b>	9,356	<b>15,682</b>		
Capital Receipts - Sale of Assets	2,000		<b>2,000</b>	288	<b>2,000</b>		
Capital Financed from Current Revenue		379	<b>379</b>		<b>379</b>		
<b>Capital Resources 2025/26</b>	<b>51,276</b>	<b>4,586</b>	<b>55,862</b>	<b>41,439</b>	<b>55,862</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>109%</b>		<b>100%</b>		<b>100%</b>		

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## REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025 £'000	Projected Outturn 2025/26 £000
<b>MAJOR PROJECTS - Reduce Child Poverty and Inequalities</b>					
School Estate Investment-East End Community Campus	12,992	2,181	15,173	14,657	15,173
(Less External Funding)	(100)		(100)	(100)	(100)
School Estate Investment - Western Gateway Primary School		150	150		150
(Less External Funding)		(150)	(150)		(150)
<b>OTHER PROJECTS - Reduce Child Poverty and Inequalities</b>	990	(369)	621	153	621
<b>(Less External Funding)</b>	(210)	195	(15)		(15)
<b>Net Expenditure</b>	<b>13,672</b>	<b>2,007</b>	<b>15,679</b>	<b>14,710</b>	<b>15,679</b>
<b>Receipts</b>	<b>(310)</b>	<b>45</b>	<b>(265)</b>	<b>(100)</b>	<b>(265)</b>
<b>Gross Expenditure</b>	<b>13,982</b>	<b>1,962</b>	<b>15,944</b>	<b>14,810</b>	<b>15,944</b>

Note 1				
Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
100,384	100,800	100,900	Jul-25	Aug-25
(100)		(100)		
	25,000	25,000		
	(3,662)	(3,662)		
612	1,277	1,293		
(50)	(275)	(275)		
<b>100,846</b>	<b>123,140</b>	<b>123,156</b>		
<b>(150)</b>	<b>(3,937)</b>	<b>(4,037)</b>		
<b>100,996</b>	<b>127,077</b>	<b>127,193</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved	Total Adjusts	Revised	Expenditure	Projected	Note 1				
	Budget 2025/26		Budget 2025/26	to 31/12/2025	Outturn 2025/26	Actual Project Cost to 31/12/2025	Current Approved Project Cost	Projected Total Cost	Approved Completion Date	Projected/ Actual Completion Date
	£000	£000	£000	£'000	£000	£000	£000	£000		
<b>MAJOR PROJECTS - Deliver Inclusive Economic Growth</b>										
Site 6 South Side - Office Development	2,615	(1,209)	1,406	1,093	1,406	24,589	26,202	26,202	Feb-25	Sep-25
Demolition of Properties & Remediation Works	1,312	80	1,392	546	1,392	742	1,588	1,588	Mar-26	Mar-26
<b>OTHER PROJECTS - Deliver Inclusive Economic Growth</b>	371	(331)	40	(17)	40	1,803	2,321	2,150		
<b>(Less External Funding)</b>	(331)	321	(10)	(6)	(10)	(140)	(485)	(434)		
<b>Net Expenditure</b>	<b>3,967</b>	<b>(1,139)</b>	<b>2,828</b>	<b>1,616</b>	<b>2,828</b>	<b>26,994</b>	<b>29,626</b>	<b>29,506</b>		
<b>Netted Off Receipts</b>	<b>(331)</b>	<b>321</b>	<b>(10)</b>	<b>(6)</b>	<b>(10)</b>	<b>(140)</b>	<b>(485)</b>	<b>(434)</b>		
<b>Gross Expenditure</b>	<b>4,298</b>	<b>(1,460)</b>	<b>2,838</b>	<b>1,622</b>	<b>2,838</b>	<b>27,134</b>	<b>30,111</b>	<b>29,940</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025 £'000	Projected Outturn 2025/26 £000
<b>MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045</b>					
Broughty Ferry to Monifieth Active Travel Improvements	1,490	(476)	1,014	869	1,014
(Less External Funding)	(1,269)	405	(864)	(570)	(864)
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	655	222	877	721	877
(Less External Funding)	(655)	(222)	(877)	(626)	(877)
DCA Lifecycle plant replacement programme	1,110	70	1,180	982	1,180
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	6,414	2,458	8,872	8,571	8,872
(Less External Funding)	(4,519)	(2,079)	(6,598)	(6,556)	(6,598)
Vehicle Fleet & Infrastructure	3,172	(36)	3,136	2,986	3,136
(Less Sale of Vehicles & Equipment)		(229)	(229)	(197)	(229)
<b>OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045</b>	3,490	(328)	3,162	701	3,162
<b>(Less External Funding)</b>	(666)	(1,526)	(2,192)	(339)	(2,192)
<b>Net Expenditure</b>	<b>9,222</b>	<b>(1,741)</b>	<b>7,481</b>	<b>6,542</b>	<b>7,481</b>
<b>Receipts</b>	<b>(7,109)</b>	<b>(3,651)</b>	<b>(10,760)</b>	<b>(8,288)</b>	<b>(10,760)</b>
<b>Gross Expenditure</b>	<b>16,331</b>	<b>1,910</b>	<b>18,241</b>	<b>14,830</b>	<b>18,241</b>

Note 1

Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
17,417	17,479	17,562	Sep-24	Mar-26
(17,049)	(17,314)	(17,314)	Sep-24	Mar-26
721	877	877	Mar-26	Mar-26
(626)	(877)	(877)	Mar-26	Mar-26
1,238	4,550	4,550	Main Works Tender targeted for approval during 2025/26	
18,313	17,940	18,614	Sep-25	Nov-25
(16,298)	(14,400)	(15,940)	Sep-25	Sep-25
3,042	3,192	3,192	Mar-26	Mar-26
(197)	(229)	(229)	Mar-26	Mar-26
17,342	21,659	21,685		
(341)	(2,818)	(2,818)		
<b>23,562</b>	<b>30,059</b>	<b>29,302</b>		
<b>(34,511)</b>	<b>(35,638)</b>	<b>(37,178)</b>		
<b>58,073</b>	<b>65,697</b>	<b>66,480</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## Appendix 2

## BUILD RESILIENT AND EMPOWERED COMMUNITIES

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025 £'000	Projected Outturn 2025/26 £000
<b>MAJOR PROJECTS - Build Resilient and Empowered Communities</b>					
Road Maintenance Partnership	3,460	(77)	3,383	2,112	3,383
Street Lighting Renewal	1,016	32	1,048	617	1,048
City Improvement/Investment Fund	1,342	(951)	391	112	391
(Less External Funding)	(500)	109	(391)	0	(391)
Community Regeneration Partnership		700	700	474	700
(Less External Funding)		(700)	(700)	(474)	(700)
Union Street Infrastructure Improvements		1,116	1,116	3	1,116
(Less External Funding)		(1,116)	(1,116)		(1,116)
Parks & Open Spaces	2,140	(703)	1,437	788	1,437
(Less External Funding)	(609)		(609)	(408)	(609)
<b>OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities</b>	2,439	1,172	3,611	1,096	3,611
(Less External Funding)		(1,831)	(1,831)	(80)	(1,831)
<b>Net Expenditure</b>	<b>9,288</b>	<b>(2,249)</b>	<b>7,039</b>	<b>4,240</b>	<b>7,039</b>
<b>Receipts</b>	<b>(1,109)</b>	<b>(3,538)</b>	<b>(4,647)</b>	<b>(962)</b>	<b>(4,647)</b>
<b>Gross Expenditure</b>	<b>10,397</b>	<b>1,289</b>	<b>11,686</b>	<b>5,202</b>	<b>11,686</b>

## Note 1

Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
2,112	3,383	3,383	Mar-26	Mar-26
617	1,048	1,048	Mar-26	Mar-26
154	1,045	933	Mar-26	Mar-26
0	(500)	(391)	Mar-26	Mar-26
474	700	700	Mar-26	Mar-26
(474)	(700)	(700)	Mar-26	Mar-26
3	1,870	1,870	Sep-26	Sep-26
	(1,116)	(1,116)	Mar-26	Mar-26
1,523	2,228	2,228	Mar-26	Mar-26
(603)	(804)	(804)	Mar-26	Mar-26
2,656	5,345	5,423		
(840)	(2,418)	(2,421)		
<b>5,622</b>	<b>10,081</b>	<b>10,153</b>		
<b>(1,917)</b>	<b>(5,538)</b>	<b>(5,432)</b>		
<b>7,539</b>	<b>15,619</b>	<b>15,585</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## Appendix 2

## DESIGN A MODERN COUNCIL

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025 £'000	Projected Outturn 2025/26 £000
<b>MAJOR PROJECTS/PROGRAMMES - Design a Modern Council</b>					
Baldovie Depot Redevelopment	200	31	231	27	231
Depot Rationalisation Programme	867	(864)	3	3	3
Dundee Ice Arena Plant & Upgrade	500	(402)	98	94	98
<u>Property Lifecycle Development Programme</u>	5,089	(1,120)	3,969	2,865	3,969
Purchase Computer Equipment	1,251	12	1,263	817	1,263
Schools Connectivity		49	49	49	49
<b>OTHER PROJECTS/PROGRAMMES - Design a Modern Council</b>	3,061	(1,521)	1,540	1,120	1,540
<b>Net Expenditure</b>	<b>10,968</b>	<b>(3,815)</b>	<b>7,153</b>	4,975	<b>7,153</b>
<b>Netted Off Receipts</b>					
<b>Gross Expenditure</b>	<b>10,968</b>	<b>(3,815)</b>	<b>7,153</b>	4,975	<b>7,153</b>

## Note 1

Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
271	5,200	5,200		Tender will follow acquisition of land
333	3,063	3,063		Service review ongoing - tender will follow once review complete
1,269	9,100	9,100		Early stages of development with consultation on-going. Tender report will follow
5,886	8,069	8,072	Mar-26	Mar-26
914	1,360	1,360	Mar-26	Mar-26
1,538	2,600	2,679		
4,708	5,998	6,122		
<b>14,919</b>	<b>35,390</b>	<b>35,596</b>		
<b>14,919</b>	<b>35,390</b>	<b>35,596</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045 - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025	Projected Outturn 2025/26 £000
Energy Efficiency	9,452	(7,692)	1,760	1,314	1,760
<b>Net Expenditure</b>	<b>9,452</b>	<b>(7,692)</b>	<b>1,760</b>	<b>1,314</b>	<b>1,760</b>
<b>Receipts</b>					
<b>Gross Expenditure</b>	<b>9,452</b>	<b>(7,692)</b>	<b>1,760</b>	<b>1,314</b>	<b>1,760</b>

Note 1

Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,623	11,727	11,949	Mar-26	Mar-26
<b>1,623</b>	<b>11,727</b>	<b>11,949</b>		
<b>1,623</b>	<b>11,727</b>	<b>11,949</b>		

## BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/12/2025	Projected Outturn 2025/26 £000
Free from Serious Disrepair	11,658	(2,321)	9,337	4,433	9,337
Modern Facilities & Services	876	(64)	812	354	812
Healthy, Safe and Secure	5,383	(3,233)	2,150	890	2,150
Miscellaneous	2,497	(461)	2,036	845	2,036
Increased Supply of Council Housing	4,430	(1,668)	2,762	447	2,762
(Less External Funding)	(1,130)	150	(980)		(980)
Demolitions	10	56	66	56	66
Sheltered Lounge Upgrades	200		200	66	200
Improvement Plan		1,413	1,413		1,413
<b>Net Expenditure</b>	<b>23,924</b>	<b>(6,128)</b>	<b>17,796</b>	<b>7,091</b>	<b>17,796</b>
<b>Receipts</b>	<b>(1,130)</b>	<b>150</b>	<b>(980)</b>		<b>(980)</b>
<b>Gross Expenditure</b>	<b>25,054</b>	<b>(6,278)</b>	<b>18,776</b>	<b>7,091</b>	<b>18,776</b>

Note 1

Actual Project Cost to 31/12/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
7,849	12,753	12,753	Mar-26	Mar-26
504	962	962	Mar-26	Mar-26
3,877	5,088	5,117	Mar-26	Mar-26
3,140	4,148	4,326	Mar-26	Mar-26
1,848	8,673	8,689	Apr-27	Apr-27
	(2,526)	(2,526)	Apr-27	Apr-27
108	118	118	Mar-26	Mar-26
66	200	200	Mar-26	Mar-26
	643	1,413	Mar-26	Mar-26
<b>17,392</b>	<b>30,059</b>	<b>31,052</b>		
	<b>(2,526)</b>	<b>(2,526)</b>		
<b>17,392</b>	<b>32,585</b>	<b>33,578</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 31 DECEMBER 2025**

Appendix 3

	<u>Approved Capital Budget 2025/26 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2025/26 £000</u>	<u>Actual Spend to 31 Dec 2025 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.2025 as a % of Revised Budget</u>
<b><u>Capital Expenditure</u></b>							
<b><u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u></b>							
Energy Efficiency	9,452	(7,692)	1,760	1,314	1,760	-	75%
<b><u>Build Resilient and Empowered Communities</u></b>							
Free from Serious Disrepair	11,658	(2,321)	9,337	4433	9,337	-	47%
Modern Facilities and Services	876	(64)	812	354	812	-	44%
Healthy, Safe & Secure	5,383	(3,233)	2,150	890	2,150	-	41%
Miscellaneous	2,497	(461)	2,036	845	2,036	-	42%
Increase Supply of Council Housing	4,430	(1,668)	2,762	447	2,762	-	16%
Demolitions	10	56	66	56	66	-	85%
Sheltered Lounge Upgrades	200		200	66	200	-	33%
Improvement Plan		1,413	1,413		1,413	-	0%
<b>Capital Expenditure 2025/26</b>	<b>34,506</b>	<b>(13,970)</b>	<b>20,536</b>	<b>8,405</b>	<b>20,536</b>	-	<b>41%</b>
<b><u>Capital Resources</u></b>							
<b>Expenditure Funded from Borrowing</b>	32,301	(13,792)	18,509	8,158	18,509	-	
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants	930		930		<b>930</b>	-	
Insurance contribution	200	(150)	50		<b>50</b>	-	
<b>Capital Funded from Current Revenue</b>							
Council Tax discount reductions used to fund affordable housing	450		450		<b>450</b>	-	
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	165		165		<b>165</b>	-	
<b>Capital Receipts:-</b>							
Sale of Assets - Land	460	(28)	432	246	<b>432</b>	-	
<b>Capital Resources 2025/26</b>	<b>34,506</b>	<b>(13,970)</b>	<b>20,536</b>	<b>8,404</b>	<b>20,536</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

## COMMUNITY REGENERATION PARTNERSHIP

**Dundee City Council Capital Projects**

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 31/12/2025 £000	Comments	Making satisfactory progress at March 26
Phase 3 Waterfront Office Development	3,000	- 1,500.00	1,500		£1.5m Funding has been reallocated to Dundee Museum of Transport. Discussions are on-going in regards to the remaining funding.	No
City Centre Masterplanning	200		200	118	Supporting the City Centre Traffic Modelling study as part of the City Centre Strategic Investment Plan. This work is on-going.	Yes
Eastern Quarter Improvements	1,000		1,000		Engineers working on detailed design and procuring contractor. Tender report to be taken to Fair Work, Economic Growth & Infrastructure Committee in early 2026/27 for approval.	Yes
Dundee Green Circular Active Travel	500		500	356	Report 230-2025 approved at Fair Work, Economic Growth & Infrastructure Committee on 18th August, committed £0.5m spend in 25/26. Project underway.	Yes
	4,700	- 1,500	3,200	474		

**Third Party Capital Projects**

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 31/12/2025 £000	Comments	Making satisfactory progress at March 26
Commercial Buildings Enhancement Scheme	1,000		1,000		Scheme is open. The fund has been extended to allow applicants to meet criteria for submissions, after which applications will be assessed. Next deadline for the grant scheme will be in late March, with applications open from early February.	Yes
Historic Buildings Renewal Fund	2,000		2,000		Scheme open. Engagement underway with potential applicants. The Fund is currently open for expressions of interest and is being promoted. City Development developing the full application process. Members will be briefed once grants have been finalised.	Yes
Community Facilities Grant Scheme	1,000		1,000		Scheme closed. 8 projects funded. Grants were announced in late December. Grant offer letters being completed. £91,000 still to be allocated. New challenge fund launching 4th February to allocate the remaining funding.	Yes
Life Sciences Innovation District	2,000		2,000		Programme of works subject to a scoping study being undertaken by University of Dundee. Confirmation of outcome of scoping study anticipated in March.	Yes
Dundee Waterfront - A Home For LegalTech Education & Innovation	1,100		1,100		Discussions with lead partner on-going. Designs progressing and grant offer letter is being finalised. Work going out to tender shortly, with proposed start in Q4 2025/26.	Yes
Dundee Museum of Transport	1,200	1,500	2,700		Additional funding of £1.5M reallocated from the waterfront office project. This allows DMOT to sign their contract for the demolition works and the future construction works. The project has now been confirmed and launched. Work commenced on site in January 2026.	Yes
Dundee & Angus College Future Skills	4,500		4,500		Dundee & Angus College will separate this project from their larger scale regeneration plans with the aim of delivering the future skills project within the necessary timescales. This will require an element of match funding from the SFC. An extension has been granted by UKG to this project, with satisfactory progress to be made within the 2026/27 financial year.	Yes
Dundee & Angus College Health Facility	500		500		Project is on site, work is likely to be completed by end of May 2026.	Yes
Kirkton Community Enterprise Centre	1,500		1,500	149	Development options and approach being reviewed. Stage 2 application to the Scottish Government's Regeneration Capital Grant Fund was submitted on the 28th of November. The outcome from Stage 2 will not be known until February/March 2026. SCIO has worked with Business Gateway to revise business plan and with QS to revise scale/cost of building. Potential to allocate additional funding if RCGF is unsuccessful.	Yes
Social Bite Recovery Village	500		500		Social Bite commencing community consultation on project. Conversations on-going with DCC, planning application due in Q4, 2025/26.	Under Review
	15,300	1,500	16,800	149		

**Dundee City Council Revenue Projects**

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 31/12/2025 £000	Comments	Making satisfactory progress at March 26
Housing Research Dundee	60		60		Tender was launched, but there were no responses. Looking at potential frameworks and reframing the tender.	Yes
Improving Business Support for High Potential Start-ups	120		120		Support programmes identified, businesses need to be identified. Abertay University to develop micro-credentials. Grant offer letters to providers being finalised.	Yes
Community Facilities Fund - Development Support	70		70		Challenge fund to be launched in February to support projects at the development stage. Focus will be on projects that support youth diversionary activities as per the initial UK Government approval.	Yes
	250	-	250	-		

TOTAL	20,250	-	20,250	623		
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