

ITEM No ...5.....

REPORT TO: CITY GOVERNANCE COMMITTEE – 2 MARCH 2026
REPORT ON: CAPITAL EXPENDITURE MONITORING 2025/26
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 40-2026

1 PURPOSE OF REPORT

- 1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2026-31.

2 RECOMMENDATION

- 2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2026-31.

3 FINANCIAL IMPLICATIONS

- 3.1 This report shows the latest projections for 2025/26 expenditure and total cost as at 31st January 2025.

Appendix 1, which details the General Services position to the end of January 2026, shows a revised projected outturn for 2025/26 of £55.903m, an increase of £0.041m since the Capital Plan 2026-31 report was approved at City Governance Committee on 16th February 2026 (Report 24-2026, Article IV refers). The movements that have contributed to this increase are below the £0.250m reporting threshold. The net movement of budget from 2025/26 into 2026/27 of £0.009m since the Capital Plan report was approved will be funded from borrowing.

Appendix 3, which details the Housing HRA position to the end of January 2026, shows a revised projected outturn for 2025/26 of £19.439m, a decrease of £1.097m since the Capital Plan 2026-31 report was approved at City Governance Committee on 16th February 2026 (Report 24-2026, Article IV refers). The movement that has caused this decrease is detailed in paragraph 6.2 of this report.

4 BACKGROUND

- 4.1 The Capital Plan 2026-31 was approved at City Governance Committee on 16 February 2026 (Report 24-2026, Article IV 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, or if no tender accepted at committee, will instead be monitored via sourcing strategies or direct awards. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved or as per the sourcing strategies. 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 2026-31 at the City Governance Committee on 16 February 2026 (Report 24-2026, Article IV 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 and sourcing strategies.

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.

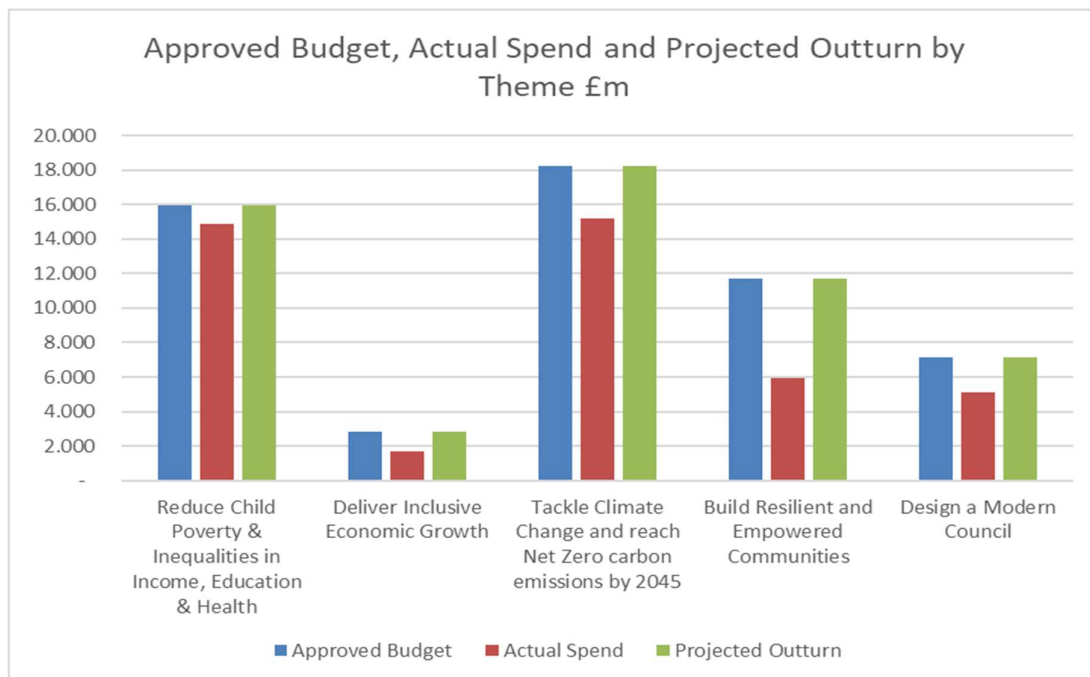
5.1.1 In respect to, the projects funded from the £20m Dundee Community Regeneration Partnership, shown in Appendix 4, progress continues to be made in the development and delivery of the named projects.

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 31st January 2026 is £42.817m, 77% of the Revised Budget 2025/26 compared to 78% 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 increase 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. The variances are below the £0.250m reporting threshold.

5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of January 2026, shows a revised projected outturn for 2025/26 of £55.903m, an increase of £0.041m since the Capital Plan 2026-31 was approved at City Governance Committee on 16th February 2026 (Report 24-2026, Article IV refers). The net movement that have contributed to this increase are below the £0.250m reporting threshold.

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

| | Approved Budget £m | Adjustments £m | Revised Budget £m | Projected Outturn £m | Variance £m |
|---------------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------------|------------------------|
| Borrowing | 23.620 | (0.011) | 23.611 | 23.611 | - |
| General Capital Grant | 14.181 | | 14.181 | 14.181 | - |
| Capital Grants & Contributions | 15.682 | 50 | 15.732 | 15.732 | - |
| 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>55.862</u> | <u>0.041</u> | <u>55.903</u> | <u>55.903</u> | <u>-</u> |

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

| | £m |
|---------------------|-----------|
| 2021/22 | 45.038 |
| 2022/23 | 44.086 |
| 2023/24 | 73.454 |
| 2024/25 | 105.619 |
| 2025/26 (Projected) | 55.903 |

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.

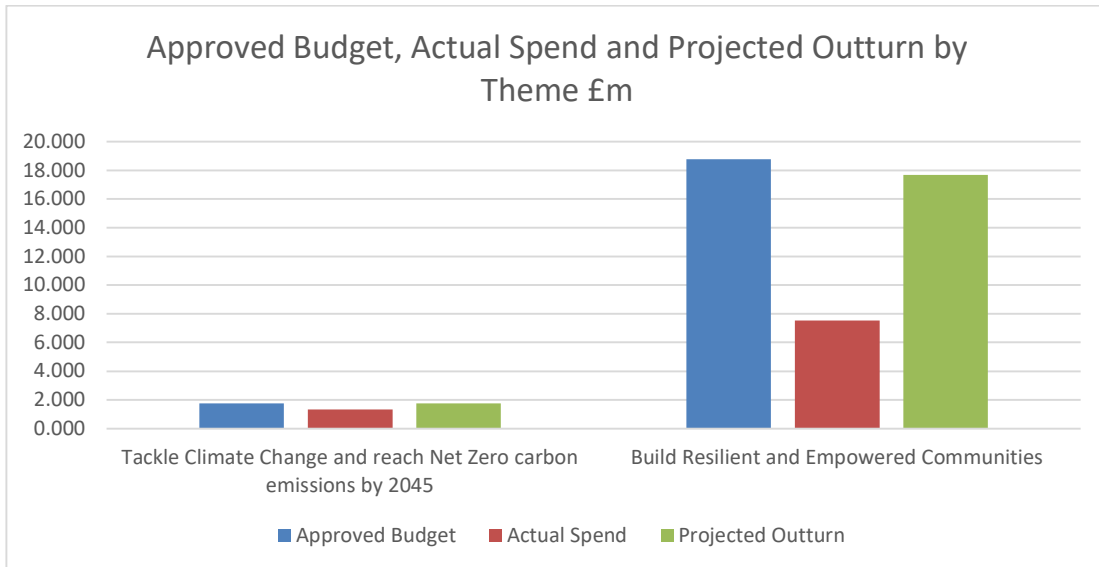
6 HOUSING HRA - CURRENT POSITION

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 31st January 2026 is £8.879m, 46% of the Revised Budget 2025/26 compared to 57% for the same period last year. There is expenditure of £1.167m within HRA revenue which still has to be transferred to HRA Capital which will bring actual expenditure to 31st January 2025 to £10.046m, 52% of the Revised Budget 2025/26.

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 January 2026, shows a revised projected outturn for 2025/26 of £19.439m, a decrease of £1.097m since the Capital Plan 2026-31 report was approved at City Governance Committee on 16th February 2026 (Report 24-2026, Article IV refers). The movement that has caused this decrease is detailed in paragraph 6.2.1 below.

6.2.1 Increased Supply of Council Housing- Blackness – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £1.097m. The project spend profile has been updated now that a meaningful start has been made on site. This has been rephased to reflect the latest projections provided by the contractor. The project is reported to be on programme.

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

| | Approved Budget £m | Adjustments £m | Revised Budget £m | Projected Outturn £m | Variance £m |
|-----------------------------------|-----------------------|-------------------|----------------------|-------------------------|----------------|
| Borrowing | 18.509 | (1.097) | 17.412 | 17.412 | - |
| Capital Grants & Contributions | 980 | - | 980 | 980 | - |
| CFCR | 450 | - | 450 | 450 | - |
| Capital Receipts – Sale of Assets | 432 | - | 432 | 432 | - |
| Receipts from Owners | <u>165</u> | <u>-</u> | <u>165</u> | <u>165</u> | <u>-</u> |
| | <u>20.536</u> | <u>(1.097)</u> | <u>19,439</u> | <u>19,439</u> | <u>-</u> |

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

| | £m |
|---------------------|--------|
| 2021/22 | 12.338 |
| 2022/23 | 9.232 |
| 2023/24 | 12.175 |
| 2024/25 | 16.530 |
| 2025/26 (Projected) | 19.439 |

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

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2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st JANUARY 2026

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 31.01.26 as a % of Revised Budget</u> |
|---|---|--|--|--|---|--------------------------|--|
| GENERAL SERVICES | | | | | | | |
| <u>Capital Expenditure</u> | | | | | | | |
| Reduce Child Poverty & Inequalities in Income, Education & Health | 15,944 | 0 | 15,944 | 14,864 | 15,944 | 0 | 93% |
| Deliver Inclusive Economic Growth | 2,838 | 0 | 2,838 | 1,690 | 2,838 | 0 | 60% |
| Tackle Climate Change and reach Net Zero carbon emissions by 2045 | 18,241 | 0 | 18,241 | 15,181 | 18,241 | 0 | 83% |
| Build Resilient and Empowered Communities | 11,686 | 39 | 11,725 | 5,963 | 11,725 | 0 | 51% |
| Design a Modern Council | 7,153 | 2 | 7,155 | 5,119 | 7,155 | 0 | 72% |
| Capital Expenditure 2025/26 | 55,862 | 41 | 55,903 | 42,817 | 55,903 | 0 | 77% |
| <u>Capital Resources</u> | | | | | | | |
| Expenditure Funded from Borrowing | 23,620 | (9) | 23,611 | 20,034 | 23,611 | | |
| General Capital Grant | 14,181 | | 14,181 | 12,392 | 14,181 | | |
| Capital Grants & Contributions - project specific | 15,682 | 50 | 15,732 | 9,858 | 15,732 | | |
| Capital Receipts - Sale of Assets | 2,000 | | 2,000 | 288 | 2,000 | | |
| Capital Financed from Current Revenue | 379 | | 379 | 245 | 379 | | |
| Capital Resources 2025/26 | 55,862 | 41 | 55,903 | 42,817 | 55,903 | | |
| Capital Expenditure as % of Capital Resources | 100% | | 100% | | 100% | | |

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REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

| Project/Nature of Expenditure | Approved Budget | Total | Revised Budget | Expenditure to | Projected | Note 1 | | | | |
|---|-----------------|-----------------|-----------------|---------------------|----------------------------|---|---|------------------------------------|--------------------------------|--|
| | 2025/26 £000 | Adjusts £000 | 2025/26 £000 | 31/01/2026 £'000 | Outturn 2025/26 £000 | Actual Project Cost to 31/01/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| MAJOR PROJECTS - Reduce Child Poverty and Inequalities | | | | | | | | | | |
| School Estate Investment-Greenfield Academy (EECC) | 15,173 | | 15,173 | 14,697 | 15,173 | 100,424 | 100,800 | 100,900 | Jul-25 | Aug-25 |
| (Less External Funding) | (100) | | (100) | (100) | (100) | (100) | | (100) | | |
| School Estate Investment - Western Gateway Primary School | 150 | | 150 | 4 | 150 | | 25,000 | 25,000 | | |
| (Less External Funding) | (150) | | (150) | | (150) | | (3,662) | (3,662) | | |
| OTHER PROJECTS - Reduce Child Poverty and Inequalities | 621 | | 621 | 163 | 621 | 622 | 1,277 | 1,293 | | |
| (Less External Funding) | (15) | | (15) | | (15) | (50) | (275) | (275) | | |
| Net Expenditure | 15,679 | | 15,679 | 14,764 | 15,679 | 100,896 | 123,140 | 123,156 | | |
| Receipts | (265) | | (265) | (100) | (265) | (150) | (3,937) | (4,037) | | |
| Gross Expenditure | 15,944 | | 15,944 | 14,864 | 15,944 | 101,046 | 127,077 | 127,193 | | |

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 2026-31

DELIVER INCLUSIVE ECONOMIC GROWTH

| Project/Nature of Expenditure | Approved Budget 2025/26 £000 | Total Adjusts £000 | Revised Budget 2025/26 £000 | Expenditure to 31/01/2026 £'000 | Projected Outturn 2025/26 £000 |
|---|---------------------------------|-----------------------|--------------------------------|------------------------------------|-----------------------------------|
| MAJOR PROJECTS - Deliver Inclusive Economic Growth | | | | | |
| Site 6 South Side - Office Development | 1,406 | | 1,406 | 1,161 | 1,406 |
| Demolition of Properties & Remediation Works | 1,392 | | 1,392 | 546 | 1,392 |
| OTHER PROJECTS - Deliver Inclusive Economic Growth | 40 | | 40 | (17) | 40 |
| (Less External Funding) | (10) | | (10) | (6) | (10) |
| Net Expenditure | 2,828 | | 2,828 | 1,684 | 2,828 |
| Netted Off Receipts | (10) | | (10) | (6) | (10) |
| Gross Expenditure | 2,838 | | 2,838 | 1,690 | 2,838 |

Note 1

| Actual Project Cost to 31/01/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|---|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| 24,657 | 26,202 | 26,202 | Feb-25 | Sep-25 |
| 742 | 1,588 | 1,588 | Mar-26 | Mar-26 |
| 1,803 | 2,321 | 2,150 | | |
| (140) | (485) | (434) | | |
| 27,062 | 29,626 | 29,506 | | |
| (140) | (485) | (434) | | |
| 27,202 | 30,111 | 29,940 | | |

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 2026-31

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 31/01/2026 £'000 | Projected Outturn 2025/26 £000 |
|--|------------------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045 | | | | | |
| Broughty Ferry to Monifieth Active Travel Improvements | 1,014 | | 1,014 | 869 | 1,014 |
| (Less External Funding) | (864) | | (864) | (570) | (864) |
| Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes) | 877 | | 877 | 721 | 877 |
| (Less External Funding) | (877) | | (877) | (682) | (877) |
| DCA Lifecycle plant replacement programme | 1,180 | | 1,180 | 998 | 1,180 |
| Low Carbon Transport (Green Transport Hub & Spokes - Bell Street) | 8,872 | | 8,872 | 8,738 | 8,872 |
| (Less External Funding) | (6,598) | | (6,598) | (6,598) | (6,598) |
| Vehicle Fleet & Infrastructure | 3,136 | | 3,136 | 2,986 | 3,136 |
| (Less Sale of Vehicles & Equipment) | (229) | | (229) | (229) | (229) |
| OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045 | | | | | |
| | 3,162 | | 3,162 | 869 | 3,162 |
| (Less External Funding) | (2,192) | | (2,192) | (529) | (2,192) |
| Net Expenditure | 7,481 | | 7,481 | 6,573 | 7,481 |
| Receipts | (10,760) | | (10,760) | (8,608) | (10,760) |
| Gross Expenditure | 18,241 | | 18,241 | 15,181 | 18,241 |

Note 1

| Actual Project Cost to 31/01/2026 £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 |
| (682) | (877) | (877) | Mar-26 | Mar-26 |
| 1,254 | 4,550 | 4,550 | Main Works Tender targeted for approval during 2025/26 | |
| 18,480 | 17,940 | 18,614 | Sep-25 | Nov-25 |
| (16,340) | (14,400) | (15,940) | Sep-25 | Sep-25 |
| 3,042 | 3,192 | 3,192 | Mar-26 | Mar-26 |
| (229) | (229) | (229) | Mar-26 | Mar-26 |
| 17,488 | 21,659 | 21,685 | | |
| (531) | (2,818) | (2,818) | | |
| 23,571 | 30,059 | 29,302 | | |
| (34,831) | (35,638) | (37,178) | | |
| 58,402 | 65,697 | 66,480 | | |

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 2026-31

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Appendix 2

| Project/Nature of Expenditure | Approved Budget 2025/26 £000 | Total Adjusts £000 | Revised Budget 2025/26 £000 | Expenditure to 31/01/2026 £'000 | Projected Outturn 2025/26 £000 |
|--|---------------------------------|-----------------------|--------------------------------|------------------------------------|-----------------------------------|
| MAJOR PROJECTS - Build Resilient and Empowered Communities | | | | | |
| Road Maintenance Partnership | 3,383 | | 3,383 | 2,454 | 3,383 |
| Street Lighting Renewal | 1,048 | | 1,048 | 794 | 1,048 |
| City Improvement/Investment Fund | 391 | | 391 | 112 | 391 |
| (Less External Funding) | (391) | | (391) | | (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 | 1,437 | | 1,437 | 897 | 1,437 |
| (Less External Funding) | (609) | | (609) | (508) | (609) |
| OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities | 3,611 | 39 | 3,650 | 1,229 | 3,650 |
| (Less External Funding) | (1,831) | (50) | (1,881) | (162) | (1,881) |
| Net Expenditure | 7,039 | (11) | 7,028 | 4,820 | 7,028 |
| Receipts | (4,647) | (50) | (4,697) | (1,144) | (4,697) |
| Gross Expenditure | 11,686 | 39 | 11,725 | 5,963 | 11,725 |

Note 1

| Actual Project Cost to 31/01/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/Actual Completion Date |
|---|---------------------------------------|------------------------------|--------------------------|----------------------------------|
| | | | | |
| 2,454 | 3,383 | 3,383 | Mar-26 | Mar-26 |
| 794 | 1,048 | 1,048 | Mar-26 | Mar-26 |
| 154 | 986 | 874 | Mar-26 | Mar-26 |
| | (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 |
| 1,632 | 2,228 | 2,228 | Mar-26 | Mar-26 |
| (703) | (804) | (804) | Mar-26 | Mar-26 |
| 2,789 | 4,969 | 4,997 | | |
| (922) | (2,468) | (2,471) | | |
| 6,202 | 9,596 | 9,618 | | |
| (2,099) | (5,588) | (5,482) | | |
| 8,300 | 15,184 | 15,100 | | |

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 2026-31

DESIGN A MODERN COUNCIL

| Project/Nature of Expenditure | Approved Budget 2025/26 £000 | Total Adjusts £000 | Revised Budget 2025/26 £000 | Expenditure to 31/01/2026 £'000 | Projected Outturn 2025/26 £000 |
|--|------------------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| MAJOR PROJECTS/PROGRAMMES - Design a Modern Council | | | | | |
| Baldovie Depot Redevelopment | 231 | | 231 | 47 | 231 |
| Depot Rationalisation Programme | 3 | 2 | 5 | 5 | 5 |
| Dundee Ice Arena Plant & Upgrade | 98 | | 98 | 96 | 98 |
| Property Lifecycle Development Programme | 3,969 | | 3,969 | 2,946 | 3,969 |
| Purchase Computer Equipment | 1,263 | | 1,263 | 856 | 1,263 |
| Schools Connectivity | 49 | | 49 | 49 | 49 |
| OTHER PROJECTS/PROGRAMMES - Design a Modern Council | 1,540 | 0 | 1,540 | 1,120 | 1,540 |
| Net Expenditure | 7,153 | 2 | 7,155 | 5,119 | 7,155 |
| Netted Off Receipts | | | | | |
| Gross Expenditure | 7,153 | 2 | 7,155 | 5,119 | 7,155 |

Note 1

| Actual Project Cost to 31/01/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|--|---------------------------------------|------------------------------|--------------------------|---|
| | | | | |
| 291 | 6,300 | 6,300 | | Tender will follow acquisition of land |
| 335 | 3,063 | 3,063 | | Service review ongoing - tender will follow once review complete |
| 1,271 | 9,100 | 9,100 | | Early stages of development with consultation on-going. Tender report will follow |
| 5,962 | 8,069 | 8,072 | Mar-26 | Mar-26 |
| 921 | 1,360 | 1,360 | Mar-26 | Mar-26 |
| 1,538 | 2,600 | 2,679 | | |
| 4,708 | 5,998 | 6,122 | | |
| 15,026 | 36,490 | 36,696 | | |
| 15,026 | 36,490 | 36,696 | | |

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 2026-31

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 31/1/2026 | Projected Outturn 2025/26 £000 |
|-------------------------------|------------------------------------|-----------------------|-----------------------------------|-----------------------------|--------------------------------------|
| Energy Efficiency | 1,760 | | 1,760 | 1,341 | 1,760 |
| Net Expenditure | 1,760 | | 1,760 | 1,341 | 1,760 |
| Receipts | | | | | |
| Gross Expenditure | 1,760 | | 1,760 | 1,341 | 1,760 |

| Note 1 | | | | |
|---|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| Actual Project Cost to 31/1/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| 1,643 | 11,727 | 11,949 | Mar-26 | Mar-26 |
| 1,643 | 11,727 | 11,949 | | |
| | | | | |
| 1,643 | 11,727 | 11,949 | | |

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 31/1/2026 | Projected Outturn 2025/26 £000 |
|-------------------------------------|------------------------------------|-----------------------|-----------------------------------|-----------------------------|--------------------------------------|
| Free from Serious Disrepair | 9,337 | | 9,337 | 4,653 | 9,337 |
| Modern Facilities & Services | 812 | | 812 | 377 | 812 |
| Healthy, Safe and Secure | 2,180 | | 2,180 | 1,002 | 2,180 |
| Miscellaneous | 3,109 | | 3,109 | 888 | 3,109 |
| Increased Supply of Council Housing | 2,762 | (1,097) | 1,665 | 470 | 1,665 |
| (Less External Funding) | (980) | | (980) | | (980) |
| Demolitions | 66 | | 66 | 56 | 66 |
| Digital /ICT | 310 | | 310 | 20 | 310 |
| Sheltered Lounge Upgrades | 200 | | 200 | 72 | 200 |
| Net Expenditure | 17,796 | (1,097) | 16,699 | 7,538 | 16,699 |
| Receipts | (980) | | (980) | | (980) |
| Gross Expenditure | 18,776 | (1,097) | 17,679 | 7,538 | 17,679 |

| Note 1 | | | | |
|---|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| Actual Project Cost to 31/1/2026 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| 8,069 | 12,753 | 12,753 | Mar-26 | Mar-26 |
| 527 | 962 | 962 | Mar-26 | Mar-26 |
| 3,989 | 5,479 | 5,508 | Mar-26 | Mar-26 |
| 2,709 | 3,337 | 3,515 | Mar-26 | Mar-26 |
| 1,871 | 8,673 | 8,689 | Apr-27 | Apr-27 |
| | (2,526) | (2,526) | Apr-27 | Apr-27 |
| 108 | 118 | 118 | Mar-26 | Mar-26 |
| 521 | 811 | 811 | Mar-21 | TBC |
| 72 | 200 | 200 | Mar-26 | Mar-26 |
| 17,866 | 29,807 | 30,030 | | |
| | (2,526) | (2,526) | | |
| 17,866 | 32,333 | 32,556 | | |

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 2026-31

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 31 JANUARY 2026

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 Jan 2026 £000</u> | <u>Projected Outturn 2025/26 £000</u> | <u>Variance £000</u> | <u>Actual Spend to 31.1.2026 as a % of Revised Budget</u> |
|---|---|--|--|---|---|--------------------------|---|
| <u>Capital Expenditure</u> | | | | | | | |
| <u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u> | | | | | | | |
| Energy Efficiency | 1,760 | | 1,760 | 1,341 | 1,760 | - | 76% |
| <u>Build Resilient and Empowered Communities</u> | | | | | | | |
| Free from Serious Disrepair | 9,337 | | 9,337 | 4653 | 9,337 | - | 50% |
| Modern Facilities and Services | 812 | | 812 | 377 | 812 | - | 46% |
| Healthy, Safe & Secure | 2,180 | | 2,180 | 1,002 | 2,180 | - | 46% |
| Miscellaneous | 3,109 | | 3,109 | 888 | 3,109 | - | 29% |
| Increase Supply of Council Housing | 2,762 | (1,097) | 1,665 | 470 | 1,665 | - | 28% |
| Demolitions | 66 | | 66 | 56 | 66 | - | 85% |
| Digital /ICT | 310 | | 310 | 20 | 310 | - | 6% |
| Sheltered Lounge Upgrades | 200 | | 200 | 72 | 200 | - | 36% |
| Capital Expenditure 2025/26 | 20,536 | (1,097) | 19,439 | 8,879 | 19,439 | | 46% |
| <u>Capital Resources</u> | | | | | | | |
| Expenditure Funded from Borrowing | 18,509 | (1,097) | 17,412 | 8,626 | 17,412 | - | |
| Capital Receipts, Grants & Contributions - project specific | | | | | | | |
| Scottish Government Grants | 930 | | 930 | | 930 | - | |
| Insurance contribution | 50 | | 50 | | 50 | - | |
| Capital Funded from Current Revenue | | | | | | | |
| Council Tax discount reductions used to fund affordable housing | 450 | | 450 | | 450 | - | |
| Capital Receipts, Grants & Contributions | | | | | | | |
| Receipts from Owners | 165 | | 165 | | 165 | - | |
| Capital Receipts:- | | | | | | | |
| Sale of Assets - Land | 432 | | 432 | 253 | 432 | - | |
| Capital Resources 2025/26 | 20,536 | (1,097) | 19,439 | 8,879 | 19,439 | | |
| Capital Expenditure as % of Capital Resources | 100% | | | | 100% | | |

COMMUNITY REGENERATION PARTNERSHIP

Dundee City Council Capital Projects

| Project | Grant Award £000 | Adjustment to Grant Award | Revised Grant Award | Expenditure to 31/01/2026 £000 | Comments | Making satisfactory progress at March 26 |
|---------------------------------------|---------------------|---------------------------------|------------------------|--------------------------------------|--|---|
| Phase 3 Waterfront Office Development | 3,000 | - 1,500.00 | 1,500 | | Funding is being reallocated from this project to other projects in the programme. | 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 31/01/2026 £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 Marhc, 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 | 21 | 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 | 170 | | |

Dundee City Council Revenue Projects

| Project | Grant Award £000 | Adjustment to Grant Award | Revised Grant Award | Expenditure to 31/01/2026 £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 | 644 | | |
|--------------|--------|---|--------|-----|--|--|