ITEM No …4………..

REPORT TO: **CITY GOVERNANCE COMMITTEE – 20 APRIL 2026**

REPORT ON: **CAPITAL EXPENDITURE MONITORING 2025/26**

REPORT BY: **EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

REPORT NO: **58-2026**

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 28th February 2026.

Appendix 1, which details the General Services position to the end of February 2026, shows a revised projected outturn for 2025/26 of £53.756m, a decrease of £2.147m since the previous Capital Monitoring report was approved at City Governance Committee on 2nd March 2026 (Report 40 -2026, Article V refers). The movements that have contributed to this decrease are detailed below in paragraph 5.2 of this report. The net movement of budget from 2025/26 into 2026/27 of £2.146m since the previous Capital Monitoring report was approved will be funded from a combination borrowing, capital grants and contributions and capital receipts.

Appendix 3, which details the Housing HRA position to the end of February 2026, shows a revised projected outturn for 2025/26 of £15.926m, a decrease of £3.513m since the previous Capital Monitoring report was approved at City Governance Committee on 2nd March 2026 (Report 40 -2026, Article V refers). The movements that have contributed to this decrease are 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.

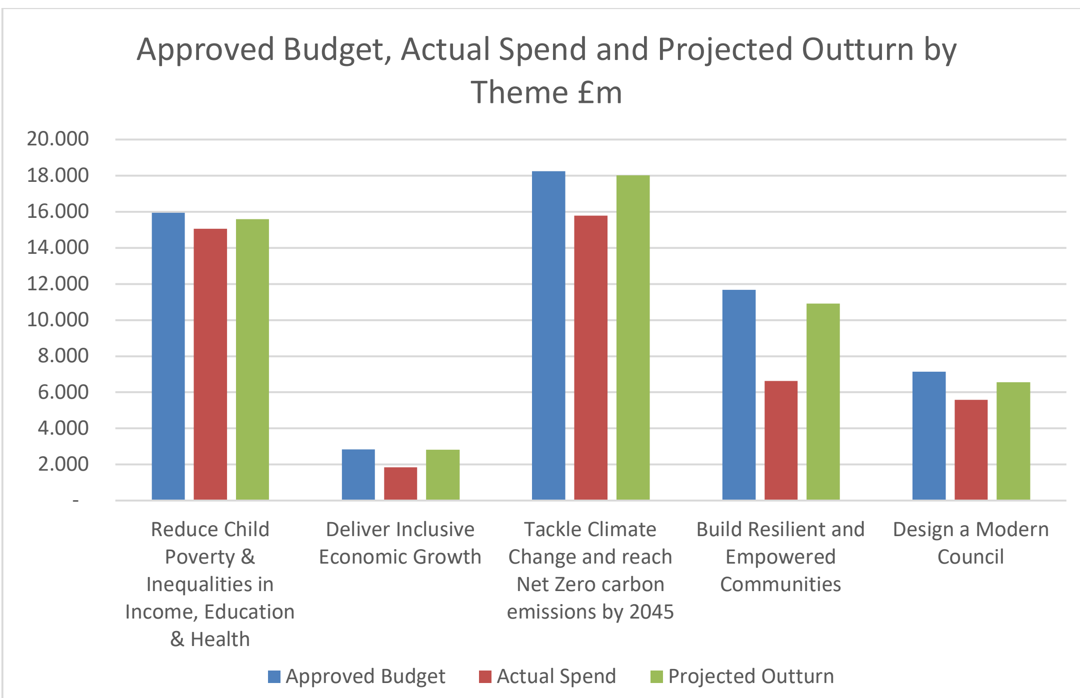
5.1.1 In respect to, the projects funded from the £20m Dundee Community Regeneration Partnership, shown in Appendix 4, progress continues to be made in the development and delivery of the named projects.

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 28th February 2026 is £44.932m, 84% of the Revised Budget 2025/26 compared to 87% 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, in the main, 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: -

- School Estate Investment – Greenfield Academy (EECC) – (£0.321m)
- Property Lifecycle Development Programme – (£0.430m)

5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of February 2026, shows a revised projected outturn for 2025/26 of £53.756m, a decrease of £2.147m since the previous Capital Monitoring report was approved at City Governance Committee on 2nd March 2026 (Report 40 -2026, Article V refers). The net movements that have contributed to this decrease are summarised in paragraphs 5.2.1 to 5.2.2 below. The remainder of the movements are below the £0.250m reporting threshold.

5.2.1 School Estate Investment – Greenfield Academy (EECC) (Reduce Child Poverty and Inequalities in Income, Education and Health) – Reduction in projected expenditure of £0.321m in 2025/26. The rephasing of the budget reflects when the remainder of the post occupancy works can be undertaken, minimising disruption to the operation of the campus. 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 Property Lifecycle Development Programme (Design a Modern Council) – Reduction in projected expenditure of £0.430m in 2025/26. Budgets have been reprofiled to reflect reprogramming of committed projects, to show when the works can be carried out to minimise service disruption. 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.

5.3 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	(2.680)	20.940	20.940	-
General Capital Grant	14.181	1.378	15.559	15.559	-
Capital Grants & Contributions	15.682	(0.246)	15.436	15.436	-
Capital Receipts – Sale of Assets	2.000	(1.612)	0.388	0.388	
Capital Fund		1.054	1.054	1.054	
Capital Financed from Current Revenue	0.379	-	0.379	0.379	-
	55.862	(2.106)	53.756	53.756	-

5.3.1 Capital Receipts – Sale of Assets – Reduction in projected capital receipts of £1.612m in 2025/26. The budget has been reduced to reflect when it is now projected these receipts will be realised. Uncertain economic conditions, both domestically and world-wide, have delayed these receipts from progressing, as previously anticipated. The shortfall will be funded by a contribution from the Capital Fund and by slippage within the Capital Programme, as mentioned above in para, 5.2. In 2026/27 there will be a decrease in borrowing and a corresponding increase in capital receipts.

5.3.2 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)	53.756

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.

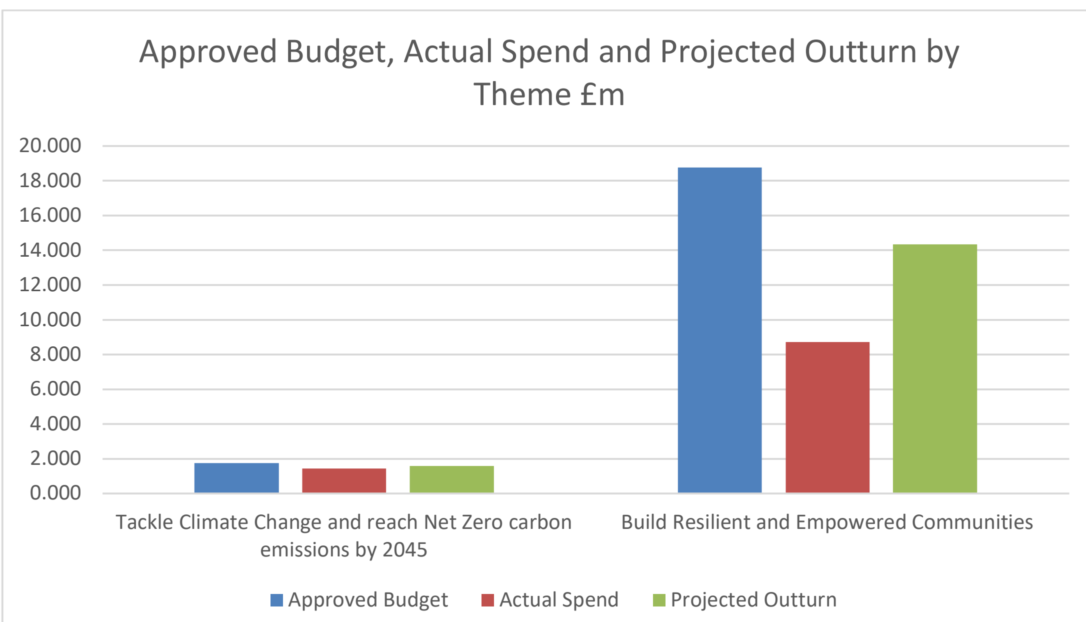
6 HOUSING HRA - CURRENT POSITION

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 28th February 2026 is £10.171m, 64% of the Revised Budget 2025/26 compared to 65% for the same period last year. There is expenditure of £1.439m within HRA revenue which still has to be transferred to HRA Capital which will bring actual expenditure to 28th February 2026 to £11.610m, 73% 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 February 2026, shows a revised projected outturn for 2025/26 of £15.926m, a decrease of £3.513m since the previous Capital Monitoring report was approved at City Governance Committee on 2nd March 2026 (Report 40 -2026, Article V refers). The movement that has caused this decrease is detailed in paragraphs 6.2.1 6.2.4 below. The remainder of the movements are below the £0.250m reporting threshold.

6.2.1 Free from Serious Disrepair – Windows - (Build Resilient and Empowered Communities) – The projected expenditure for 2025/26 has decreased by £1.183m. The programme has been updated to reflect latest timescales and estimates following manufacturing delays and contract deletions arising from non-access.

6.2.2 Increased Supply of Council Housing- Blackness – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £0.300m. The project spend profile has been updated and rephased to reflect the latest projections provided by the contractor.

6.2.3 Free from Serious Disrepair – Roofs - (Build Resilient and Empowered Communities) – The projected expenditure for the roof programme in 2025/26 has decreased by £0.496m. The programme has been rephased after experiencing a slower than expected start on site, reduced availability of squads, and further disruption caused by February’s rainfall.

6.2.4 Healthy, Safe and Secure - MSD Pump Replacement – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £0.275m. The project has been updated to reflect the latest timescales following a delayed start on site caused by the need for additional sub-contractor design input before materials can be ordered and works commence on site.

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	(4.518)	13.991	13.991	-
Capital Grants & Contributions	980	(92)	888	888	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	432	-	432	432	-
Receipts from Owners	165	-	165	165	-
	20.536	(4.610)	15.926	15.926	-

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)	15.926

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 **08 APRIL 2026**

2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28th FEBRUARY 2026 Appendix 1

GENERAL SERVICES	Approved Capital Budget 2025/26 £000	Total Budget Adjustments £000	Revised Capital Budget 2025/26 £000	Actual Spend 2025/26 £000	Projected Outturn 2025/26 £000	Variance £000	Actual Spend to 28.02.26 as a % of Revised Budget
Capital Expenditure							
Reduce Child Poverty & Inequalities in Income, Education & Health	15,944	(345)	15,599	15,065	**15,599**	0	97%
Deliver Inclusive Economic Growth	2,838	(19)	2,819	1,848	**2,819**	0	66%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	18,241	(214)	18,027	15,743	**18,027**	0	87%
Build Resilient and Empowered Communities	11,686	(777)	10,909	6,692	**10,909**	0	61%
Design a Modern Council	7,153	(751)	6,402	5,584	**6,402**	0	87%
Capital Expenditure 2025/26	**55,862**	**(2,106)**	**53,756**	**44,932**	**53,756**	**0**	84%
Capital Resources							
Expenditure Funded from Borrowing	23,620	(2,680)	**20,940**	19,406	**20,940**		
General Capital Grant	14,181	1,378	**15,559**	13,612	**15,559**		
Capital Grants & Contributions - project specific	15,682	(246)	**15,436**	10,188	**15,436**		
Capital Receipts - Sale of Assets	2,000	(1,612)	**388**	388	**388**		
Capital Fund		1,054	**1,054**	1,054	**1,054**		
Capital Financed from Current Revenue	379		**379**	284	**379**		
Capital Resources 2025/26	**55,862**	**(2,106)**	**53,756**	**44,932**	**53,756**		
Capital Expenditure as % of Capital Resources	**100%**		**100%**		**100%**		

Appendix 2

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 28/02/2026 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 28/02/2026 £000	Note 1 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	(321)	14,852	14,732	14,852	100,459	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	20	150	20	25,000	25,000		
(Less External Funding)	(150)		(150)		(150)		(6,992)	(6,992)		
OTHER PROJECTS - Reduce Child Poverty and Inequalities	621	(24)	597	313	597	772	1,277	1,298		
(Less External Funding)	(15)		(15)		(15)	(50)	(275)	(275)		
Net Expenditure	**15,679**	**(345)**	**15,334**	**14,965**	**15,334**	**101,101**	**119,810**	**119,831**		
Receipts	**(265)**		**(265)**	**(100)**	**(265)**	**(150)**	**(7,267)**	**(7,367)**		
Gross Expenditure	**15,944**	**(345)**	**15,599**	**15,065**	**15,599**	**101,251**	**127,077**	**127,198**		

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

Appendix 2

DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 28/02/2026 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 28/02/2026 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Deliver Inclusive Economic Growth										
Site 6 South Side - Office Development	1,406	66	1,472	1,180	1,472	24,676	26,202	26,202	Feb-25	Sep-25
Demolition of Properties & Remediation Works	1,392	(85)	1,307	685	1,307	881	1,588	1,503	Mar-26	Mar-26
OTHER PROJECTS - Deliver Inclusive Economic Growth	40		40	(17)	40	1,803	2,321	2,150		
(Less External Funding)	(10)		(10)	(6)	(10)	(140)	(485)	(434)		
Net Expenditure	**2,828**	**(19)**	**2,809**	**1,842**	**2,809**	**27,220**	**29,626**	**29,421**		
Netted Off Receipts	**(10)**		**(10)**	**(6)**	**(10)**	**(140)**	**(485)**	**(434)**		
Gross Expenditure	**2,838**	**(19)**	**2,819**	**1,848**	**2,819**	**27,360**	**30,111**	**29,855**		

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

Appendix 2

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 28/02/2026 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 28/02/2026 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045										
Broughty Ferry to Monifieth Active Travel Improvements	1,014	(70)	944	872	944	17,420	17,479	17,492	Sep-24	Mar-26
(Less External Funding)	(864)		(864)	(570)	(864)	(17,049)	(17,314)	(17,314)	Sep-24	Mar-26
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	877		877	877	877	877	877	877	Mar-26	Mar-26
(Less External Funding)	(877)		(877)	(779)	(877)	(779)	(877)	(877)	Mar-26	Mar-26
DCA Lifecycle plant replacement programme	1,180		1,180	1,030	1,180	1,286	4,550	4,550	Main Works Tender targeted for approval during 2025/26	
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	8,872		8,872	8,777	8,872	18,519	17,940	18,614	Sep-25	Nov-25
(Less External Funding)	(6,598)		(6,598)	(6,598)	(6,598)	(16,340)	(14,400)	(15,940)	Sep-25	Sep-25
Vehicle Fleet & Infrastructure	3,136	94	3,230	2,986	3,230	3,042	3,192	3,192	Mar-26	Mar-26
(Less Sale of Vehicles & Equipment)	(229)	(6)	(235)	(229)	(235)	(229)	(229)	(235)	Mar-26	Mar-26
OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045	3,162	(238)	2,924	1,201	2,924	17,893	21,659	21,580		
(Less External Funding)	(2,192)	55	(2,137)	(548)	(2,137)	(789)	(2,818)	(2,748)		
Net Expenditure	**7,481**	**(165)**	**7,316**	**7,019**	**7,316**	**23,851**	**30,059**	**29,191**		
Receipts	**(10,760)**	**49**	**(10,711)**	**(8,724)**	**(10,711)**	**(35,186)**	**(35,638)**	**(37,114)**		
Gross Expenditure	**18,241**	**(214)**	**18,027**	**15,743**	**18,027**	**59,037**	**65,697**	**66,305**		

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

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 28/02/2026 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 28/02/2026 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Build Resilient and Empowered Communities										
Road Maintenance Partnership	3,383		3,383	2,720	3,383	2,720	3,383	3,383	Mar-26	Mar-26
Street Lighting Renewal	1,048		1,048	794	1,048	794	1,048	1,048	Mar-26	Mar-26
City Improvement/Investment Fund	391	(221)	170	113	170	155	1,046	933	Mar-26	Mar-26
(Less External Funding)	(391)	221	(170)		(170)		(500)	(170)	Mar-26	Mar-26
Community Regeneration Partnership	700	2	702	495	702	495	892	892	Mar-26	Mar-26
(Less External Funding)	(700)	(2)	(702)	(495)	(702)	(495)	(892)	(892)	Mar-26	Mar-26
Union Street Infrastructure Improvements	1,116	57	1,173	169	1,173	169	1,870	1,870	Sep-26	Sep-26
(Less External Funding)	(1,116)	(57)	(1,173)		(1,173)		(1,116)	(1,116)	Mar-26	Mar-26
Parks & Open Spaces	1,437	(91)	1,346	964	1,346	1,755	2,137	2,137	Mar-26	Mar-26
(Less External Funding)	(609)	(196)	(805)	(515)	(805)	(710)	(779)	(1,000)	Mar-26	Mar-26
OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities	3,611	(524)	3,087	1,437	3,087	2,997	4,676	4,704		
(Less External Funding)	(1,831)	231	(1,600)	(348)	(1,600)	(1,083)	(2,316)	(2,319)		
Net Expenditure	**7,039**	**(580)**	**6,459**	**5,334**	**6,459**	**6,797**	**9,449**	**9,470**		
Receipts	**(4,647)**	**197**	**(4,450)**	**(1,358)**	**(4,450)**	**(2,288)**	**(5,603)**	**(5,497)**		
Gross Expenditure	**11,686**	**(777)**	**10,909**	**6,692**	**10,909**	**9,085**	**15,052**	**14,967**		

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 28/02/2026 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 28/02/2026 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS/PROGRAMMES - Design a Modern Council										
Baldovie Depot Redevelopment	231	(146)	85	62	85	306	6,300	6,300	Tender approval going to City Growth and Infrastructure Committee 20 April 2026	
Depot Rationalisation Programme	3	2	5	**5**	5	335	3,063	3,063	Service review ongoing - tender will follow once reviewcomplete	
Dundee Ice Arena Plant & Upgrade	98	4	102	100	102	1,275	9,100	9,100	Early stages of development with consultation on-going. Tender report will follow	
Property Lifecycle Development Programme	3,969	(435)	3,534	3,189	3,534	6,218	7,634	7,632	Mar-26	Mar-26
Purchase Computer Equipment	1,263	(182)	1,081	914	1,081	979	1,360	1,178	Mar-26	Mar-26
Schools Connectivity	49		49	49	49	1,538	2,600	2,679		
OTHER PROJECTS/PROGRAMMES - Design a Modern Council	1,540	6	1,546	1,257	1,546	4,845	5,998	6,122		
Net Expenditure	**7,153**	**(751)**	**6,402**	**5,584**	**6,402**	**15,496**	**36,055**	**36,074**		
Netted Off Receipts										
Gross Expenditure	**7,153**	**(751)**	**6,402**	**5,584**	**6,402**	**15,496**	**36,055**	**36,074**		

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

Appendix 2

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 28/2/2026	Projected Outturn 2025/26 £000	Actual Project Cost to 28/2/2026 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Energy Efficiency	1,760	(183)	1,577	1,447	1,577	1,680	11,727	11,956	Mar-26	Mar-26
Net Expenditure	**1,760**	**(183)**	**1,577**	**1,447**	**1,577**	**1,680**	**11,727**	**11,956**		
Receipts										
Gross Expenditure	**1,760**	**(183)**	**1,577**	**1,447**	**1,577**	**1,680**	**11,727**	**11,956**		

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 28/2/2026	Projected Outturn 2025/26 £000	Actual Project Cost to 28/2/2026 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair	9,337	(2,066)	7,271	5,246	7,271	8,662	12,753	10,687	Mar-26	Mar-26
Modern Facilities & Services	812	(331)	481	420	481	570	962	631	Mar-26	Mar-26
Healthy, Safe and Secure	2,180	(381)	1,799	1,261	1,799	4,248	5,479	5,112	Mar-26	Mar-26
Miscellaneous	3,109	(195)	2,914	994	2,914	2,814	3,337	3,162	Mar-26	Mar-26
Increased Supply of Council Housing	2,762	(1,400)	1,362	645	1,362	2,046	8,673	8,686	Apr-27	Apr-27
(Less External Funding)	(980)	92	(888)		(888)		(2,526)	(2,526)	Apr-27	Apr-27
Demolitions	66	(4)	62	58	62	110	118	114	Mar-26	Mar-26
Digital /ICT	310		310	20	310	521	811	811	Mar-21	TBC
Sheltered Lounge Upgrades	200	(50)	150	80	150	80	200	150	Mar-26	Mar-26
Net Expenditure	**17,796**	**(4,334)**	**13,461**	**8,724**	**13,461**	**19,051**	**29,807**	**26,827**		
Receipts	**(980)**	**92**	**(888)**		**(888)**		**(2,526)**	**(2,526)**		
Gross Expenditure	**18,776**	**(4,426)**	**14,349**	**8,724**	**14,349**	**19,051**	**32,333**	**29,353**		

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 28 FEBRUARY 2026 Appendix 3

	Approved Capital Budget 2025/26 £000	Total Budget Adjustments £000	Revised Capital Budget 2025/26 £000	Actual Spend to 28 Feb 2026 £000	Projected Outturn 2025/26 £000	Variance £000	Actual Spend to 28.2.2026 as a % of Revised Budget
Capital Expenditure							
Tackle Climate Change and reach Net Zero carbon emissions by 2045							
Energy Efficiency	1,760	(183)	1,577	1,447	1,577	-	92%
Build Resilient and Empowered Communities							
Free from Serious Disrepair	9,337	(2,066)	7,271	5,246	7,271	-	72%
Modern Facilities and Services	812	(331)	481	420	481	-	87%
Healthy, Safe & Secure	2,180	(381)	1,799	1,261	1,799	-	70%
Miscellaneous	3,109	(195)	2,914	994	2,914	-	34%
Increase Supply of Council Housing	2,762	(1,400)	1,362	645	1,362	-	47%
Demolitions	66	(4)	62	58	62	-	94%
Digital /ICT	310		310	20	310	-	6%
Sheltered Lounge Upgrades	200	(50)	150	80	150	-	53%
Capital Expenditure 2025/26	**20,536**	**(4,610)**	**15,926**	**10,171**	**15,926**		64%
Capital Resources							
Expenditure Funded from Borrowing	18,509	(4,518)	13,991	9,918	13,991	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	930	(92)	838		**838**	-	
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**	**(4,610)**	**15,926**	**10,171**	**15,926**		
Capital Expenditure as % of Capital Resources	**100%**				**100%**		

CAPITAL MONITORING 2025/26

COMMUNITY REGENERATION PARTNERSHIP

Dundee City Council Capital Projects

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 28/02/2026 £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	137	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
Community Facilities Grant Scheme	228		228	2	Scheme now closed. 8 projects funded. Grant award letters have now been signed by all projects. Second round of funding open for applications, approximately £80,000 remains to be allocated. Deadline is 13th April.	Yes
	4,928	- 1,500	3,428	495		

Third Party Capital Projects

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 28/02/2026 £000	Comments	Making satisfactory progress at March 26
Commercial Buildings Enhancement Scheme	1,000		1,000		Scheme is open. Next deadline for applications set for end of April.	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.	Yes
Community Facilities Grant Scheme	712		712		Scheme now closed. 8 projects funded. Grant offer letters have now been signed by all projects. Second round of funding open for applications, approximately £80,000 remains to be allocated. Deadline is 13th April.	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		Grant offer letter signed 17/02/2026. Project due to start on site.	Yes
Dundee Museum of Transport	1,200	1,500	2,700	31	Additional funding of £1.5M reallocated from the waterfront office project. The project has now been confirmed and launched. Work commenced on site in January 2026. Contract for demolition works signed December 2025, contract for main building works signed 13/2/2026. Third claim being processed.	Yes
Dundee & Angus College Future Skills	4,500		4,500		Dundee & Angus College have allocated this to thr first phase of their overall 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		Grant offer letter signed 25/02/2026. Project is on site, work is likely to be completed by end of June 2026.	Yes
Kirkton Community Enterprise Centre	1,500		1,500	149	Development options and approach being reviewed.	Yes
Social Bite Recovery Village	500		500		Social Bite commencing community consultation on project. This has now been concluded and the project is considering planning application shortly.	Under Review
	15,012	1,500	16,512	180		

Dundee City Council Revenue Projects

Project	Grant Award £000	Adjustment to Grant Award	Revised Grant Award	Expenditure to 28/02/2026 £000	Comments	Making satisfactory progress at March 26
Housing Research Dundee	60		60		Tender was launched, but there were no initial responses. Looking at potential framework consultancy and /or and reframining 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 sent. Work to identify businesses to participate in the programme is underway.	Yes
Community Facilities Fund - Development Support	70		70		Challenge fund to be launched March 3rd, with deadline for 13th April. Aim is to support projects at the development stage. Focus will be on projects that support youth diversionary activities as per the intial UK Government approval.	Yes
	250	-	250	-		

TOTAL	20,190	-	20,190	675