

**To: Finance, Resources and Customer Services Policy Board**

**On: 18 April 2024**

**Report by: Director of Finance and Resources**

**Heading: Revenue and Capital Budget Monitoring – Council Overview as at 5 January 2024**

## 1. Summary of Financial Position

1.1. The projected Revenue outturn at 31 March 2024 for all services is an overspend of £8.652m.

1.2. The projected Capital outturn at 31 March 2024 for all services is an underspend of £0.143m.

This is split between General Fund Services and the Housing Revenue Account (HRA) in the tables below, with further analysis provided in the Appendices.

<b>Table 1: Revenue</b>				
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Outturn £000</b>	<b>Budget Variance (Adv)/Fav £000</b>	<b>Budget Variance %</b>
General Fund Services	510,885	519,536	(8,652)	(1.7%)
Housing Revenue Account (HRA)	0	0	0	0.0%
<b>Total</b>	<b>510,885</b>	<b>519,536</b>	<b>(8,652)</b>	<b>(1.7%)</b>

<b>Table 2: Capital</b>				
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Outturn £000</b>	<b>Budget Variance (Adv)/Fav £000</b>	<b>Budget Variance %</b>
General Fund Services	117,216	117,073	143	0.1%
Housing Revenue Account	20,378	20,378	0	0.0%
<b>Total</b>	<b>137,594</b>	<b>137,451</b>	<b>143</b>	<b>0.1%</b>

## **2. Recommendations**

Members are requested to:

- 2.1. Note the projected Revenue outturn position detailed in Table 1 above, considering that the forecast position is based on best estimates at this point in time; and also note the substantial risks to this position as outlined in section 3 of the report;
- 2.2. Note the projected Capital outturn position detailed in Table 2 above;
- 2.3. Note the prudential indicators detailed in section 6 of the report.

## **3. Revenue Monitoring**

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual overspend of £8.652m (1.7% of total budget) for all Services. Details for all services can be found here, along with an explanation of significant projected variances. Excluding the projected overspend of £0.822m for Adult Services (HSCP), the Council is currently forecast to overspend by £7.830m this year.
- 3.2. The projected outturn is based on information currently available, and assumptions made by service budget holders.
- 3.3. The main reasons for the projected outturn position are indicated in the appendix showing both the subjective analysis (what the budget is spent on) and the objective analysis (what division is spending the budget).
- 3.4. In line with last year, there are ongoing cost pressures within Children's Services, Soft Facilities Management, Waste Services, Parking and Streetscene. Reasons for significant variances are included within Appendix 1.
- 3.5. The projections assume that additional staff costs as a result of the non-teaching pay settlement for 2023/24 will be fully funded for the services reporting to this board. At the time of writing, there is still some outstanding detail on the Council's share of the funding package from the Scottish Government to support this position.
- 3.6. The projection does not currently include any variance relating to the collection of Council Tax, as current data suggests only minor variance to the approved budget by the end of the financial year. Council Tax Reduction awards have increased by around 6% this year compared to 2022/23, but this still represents an underspend compared to the 2023/24 budget, and this is reflected in the Miscellaneous Services projection.

- 3.7. The latest spend data on electricity and gas costs have been analysed to inform the forecast position, and based on current data, costs are now expected to be contained within budget. Centrally held utility budgets will be allocated to services where required before the financial year-end.
- 3.8. Directors and management teams are closely monitoring their costs and are aiming to mitigate increases where possible; however, as noted in the Revenue Estimates 2023/24 report, the Council is expected to use reserve balances in order to break even at year-end, particularly in relation to children's residential care and parking income shortfalls.

#### **4. Capital Monitoring: Housing Services Programme**

- 4.1. The HRA Capital Investment Programme 2023/24 to 2027/28 was approved by the Council on 2 March 2023. For 2023/24, the current revised programme totals £20.378m and there have been no changes since the last report.
- 4.2. Capital expenditure to 5 January 2024 amounted to £14.595m, representing 72% of available resources, compared to 59% for the same period in 2022/23. The difference relates to the timing of works carried out to improve existing properties.
- 4.3. 79% of expected capital income has been received to date, compared to 1% for the equivalent period in 2022/23. This difference relates to the timing of receipt of grant for external improvements and council house new build.
- 4.4. The projected outturn position, after budget changes, is for the Housing Services Programme to break even (see Appendix 2). However, inflationary impacts of delays to work and related cost estimates are still being experienced and may result in a different outturn position.

#### **5. Capital Monitoring: Non-Housing Services Programme**

- 5.1. The General Services Capital Investment Programme 2023/24 to 2027/28 was approved by Council on 2 March 2023. For 2023/24, the current revised programme totals £117.216m, which is a decrease of £3.675m since the last report resulting from the net effect of:
- budget increase of £1.569m as result of a grant award of £1.3m from Scottish Government for kitchen equipment upgrades for schools and for AMIDS South reflecting anticipated drawdown from the Investment Capital Fund in 2023/24 £0.269m
  - projects brought forward from 2024/25 to 2023/24 to reflect timing of work of £1.219m, including Paisley Public Realm projects (County Square, Abbey Close and Junctions) £0.939m and Paisley Town Hall Redevelopment £0.250m

- projects re-profiled from 2023/24 into 2024/25 of £6.463m mainly due to the timing of works/ expected cash flow including:
    - St James Playing Fields Development £2.699m
    - City Deal Clyde Waterfront & Renfrew Riverside Project £2.437m
    - Lifecycle Capital Maintenance Fund £0.477m
    - Nature Restoration Fund including Biodiversity £0.475m
    - RCGF PACE Theatre £0.210m
- 5.2. Capital expenditure to 5 January 2024 totals £68.521m, representing 58% of the available resources, compared to 49% for the equivalent period in 2022/23. The differences have arisen due to Paisley cultural infrastructure works now approaching completion.
- 5.3. Capital income totalling £21.328m has been received to 05 January 2024. This represents 56% of the total anticipated income, compared to 31% for the equivalent period in 2022/23. The differences relate to the timing of receipt of grants.
- 5.4. The projected outturn position after these budget changes is an underspend of £0.143m (see Appendix 2). However, the full impact of inflation on capital costs on each project is not yet finalised. This current forecast underspend will be reallocated within the Education capital investment programme.

## **6. Capital Overview: Prudential Indicators**

- 6.1. The Council is required to set prudential indicators to ensure that its capital investment plans are affordable, proportionate, prudent and sustainable. The current prudential indicators were approved alongside the Treasury Management and Prudential Indicators Mid-Year Review 2023/24 by the Council on 14 December 2023.
- 6.2. The CIPFA Prudential Code 2021 recommends that from 2023/24, a regular update is provided to members noting the current forecasts for prudential indicators compared to those approved at the start of the financial year. These are outlined in 6.3 to 6.7 below.
- 6.3. **Capital Expenditure:** The approved level of capital expenditure that the Council has set for 2023/24 is shown in the table below. This is based on the resources available to fund the capital programmes, split between Housing and Non-Housing Services, but excludes the Private Sector Housing Grant, as this is not considered to be capital spend for the Council.

	<b>Approved Plan £m</b>	<b>Forecast Expenditure £m</b>
Non-Housing	118	117
Housing	20	20
<b>Total</b>	<b>138</b>	<b>137</b>

- 6.4. **Capital Finance Requirement (CFR):** The CFR originally planned by the Council for 2023/24 is shown in the table below and is split between Housing and Non-Housing Services. The projected outturn at 31 March 2024 is also shown. Any significant increase in the capital expenditure without planned funding at the point of spend will result in an increase to the CFR.

	<b>Approved CFR to 31 March 2024 £m</b>	<b>Projected CFR to 31 March 2024 £m</b>
Non-Housing	407	406
Housing	120	115
<b>Total</b>	<b>527</b>	<b>521</b>

- 6.5. **Operational Boundary:** This is the focus of day-to-day treasury management activity within the Council and is an estimate of the most likely, but not worst case, scenario in terms of cashflow. Risk analysis and risk management strategies are taken into account, as are plans for capital expenditure, estimates of the CFR and estimates of cashflow requirements for all purposes. It is possible that this boundary could be breached occasionally and this should not be regarded as significant. However, a sustained or regular trend of such would be significant and require investigation and action.

	<b>Approved Operational Boundary to 31 March 2024 £m</b>	<b>Projected Operational Boundary to 31 March 2024 £m</b>
Borrowing	434	428
Other Long-Term Liabilities	94	94
<b>Total</b>	<b>528</b>	<b>522</b>

- 6.6. **Authorised Limit:** This is based on the same assumptions as the Operational Boundary, with additional headroom to ensure sufficient capacity to allow for both planned and exceptional cashflow requirements, without breaching the limit.

	<b>Approved Authorised Limit to 31 March 2024 £m</b>	<b>Projected Authorised Limit to 31 March 2024 £m</b>
Borrowing	455	449
Other Long-Term Liabilities	94	94
<b>Total</b>	<b>549</b>	<b>543</b>

- 6.7. **Ratio of Financing Costs to Net Revenue:** A key measure of affordability is the incremental impact of investment decisions on Council Tax or housing rents. Estimates of the ratio of financing costs to net revenue stream provide an indication of how much of the Council's revenue budget is committed to the repayment of debt.

	<b>Approved Ratio of Financing Costs to Net Revenue 2023/24 %</b>	<b>Projected Ratio of Financing Costs to Net Revenue 2023/24 %</b>
Non-Housing	3.64	3.54
Housing	28.97	28.97

Financing costs include the interest payable with respect to forecast borrowing levels, interest payable on finance leases, interest and investment income, loans fund and finance lease principal repayments and gains/losses on the repurchase or early settlement of borrowing.

Revenue streams relate either to the amounts received in terms of government grant and local taxpayers for Non-housing, or to the amounts received from tenants in respect of housing rents for Housing.

## 7. Private Sector Housing Grant Programme

- 7.1. The overall budget provision for this programme is included within the revenue budget. However, in order to monitor the performance of the individual programmes, it is included within capital budget monitoring procedures.
- 7.2. The Council approved expenditure up to £1.117m for 2023/24. The programme currently stands at £1.073m with changes of £0.044m since the last report. This reflects budget reprofiled from 2023/24 into 2024/25 for timing of payments in relation to owners in Council House Schemes.
- 7.3. The programme is expected to fully spend by 31 March 2024 and will be contained within the budget.
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## Implications of this report

1. **Financial** – The projected budget outturn position for General Fund Services Revenue budget is an overspend of £8.652m (1.7%) and break-even for the HRA Revenue budget. Income and expenditure will continue to be monitored closely for the rest of the financial year and, where possible, steps will be taken to mitigate overspends.

The projected outturn position for General Fund Services Capital budget is an underspend of £0.143m and break-even for the HRA Capital budget. The Capital programme will continue to be monitored closely for the rest of the financial year.

The final outturn position will be reported to the Council in June 2024.

2. **HR and Organisational Development** - None directly arising from this report.
3. **Community/Council Planning** - None directly arising from this report.
4. **Legal** - None directly arising from this report.
5. **Information Technology** - None directly arising from this report.
6. **Equality and Human Rights** - None directly arising from this report.
7. **Health and Safety** - None directly arising from this report.
8. **Procurement** - None directly arising from this report.
9. **Risk** - The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
10. **Privacy Impact** - None directly arising from this report.
11. **Cosla Policy Position** - N/a.
12. **Climate Risk** - None directly arising from this report.

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## List of Background Papers

Revenue Budget and Council Tax 2023/24. Council, 2 March 2023.

Non-Housing Capital Investment Programme 2023/24 to 2027/28. Council, 2 March 2023.

HRA Capital Investment Programme 2023/24 to 2027/28, Council on 2 March 2023.

Treasury Management and Prudential Indicators Mid-Year Review 2023/24, Council on 14 December 2023

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**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 5 January 2024**

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - OVERVIEW**

Policy Board	Annual Budget at Period 8	Budget Adjustments	Revised Annual Budget at Period 10	Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Communities and Housing Services	14,453	(16)	14,437	14,458	(21)	(0.1%)	0	(21)
Education and Children's Services	246,964	383	247,347	249,235	(1,888)	(0.8%)	(2,074)	186
Infrastructure, Land and Environment	32,485	(222)	32,262	35,583	(3,321)	(10.3%)	(3,160)	(161)
Finance, Resources and Customer Services	96,424	(308)	96,116	98,726	(2,610)	(2.7%)	(1,989)	(621)
Adult Services	97,500	0	97,500	98,322	(822)	(0.8%)	(1,548)	726
Planning	625	0	625	658	(33)	(5.3%)	(35)	2
Economy and Regeneration	3,413	(8)	3,405	3,366	39	1.1%	33	6
Chief Executive's Service	19,172	20	19,192	19,189	3	0.0%	6	(3)
<b>GENERAL SERVICES NET EXPENDITURE</b>	<b>511,035</b>	<b>(151)</b>	<b>510,885</b>	<b>519,536</b>	<b>(8,652)</b>	<b>(1.7%)</b>	<b>(8,767)</b>	<b>115</b>
Housing Revenue Account (HRA)	0	0	0	0	0	0.0%	0	0
<b>NET EXPENDITURE</b>	<b>511,035</b>	<b>(151)</b>	<b>510,885</b>	<b>519,536</b>	<b>(8,652)</b>	<b>(1.7%)</b>	<b>(8,767)</b>	<b>115</b>



Policy Board	Key Reasons for Significant Projected Variance
Education and Children's Services	The projected year-end overspend is mainly due to a forecast £2.858m overspend within Children and Families due to external Residential Accommodation placements, as the number of complex, expensive packages has increased significantly. The service continually reviews external placements to ensure they remain appropriate considering both costs and the specific support required. The service has also projected additional costs, net of grant funding received in relation to the Scottish Government national recommended maintenance allowance for foster carers and kinship carers. Additional overspends in premises costs across secondary schools arise from refuse collection and janitorial supplies cost increases. There is also an increase in transport costs for secondary schools and additional support for learning due to an increase in the mainstream School Transport Contract. Overspends have been partially offset by underspends in employee costs within Early learning and Childcare due to staff vacancies, and within Teachers' Salaries, reflecting an increase in Teacher Induction Scheme funding compared to previous assumptions.
Infrastructure, Land and Environment	The main drivers of the projected year-end overspend are the loss of parking income, as has been the case since the beginning of the pandemic; refuse collection costs largely driven by inflationary costs and absence cover as a result of annual leave carried forward from the pandemic; and the impact of the anticipated energy increases on areas such as street and traffic lighting. All areas continue to be closely monitored.
Finance, Resources and Customer Services	The projected year-end overspend is largely comprised of £2.204m for Public Building Repairs, due to a projected deficit within Building Services. This deficit will be allocated to both Public Building Repairs and HRA. Costs within the services are also under considerable pressure from supply price increases and contractor inflation. There is also a projected overspend of £1.206m for Soft Facilities Management Services, mainly due to an under-recovery of income, and inflationary pressure on the cost of provisions and cleaning materials, all partially offset by a high level of vacancies across the service. Within Miscellaneous Services there is a forecast underspend in the Council Tax Reduction budget of £0.800m, most of which will be earmarked for Budget Motion initiatives in 2024/25.
Adult Services	The projected overspend within Adult Services is primarily related to Older People with increased costs for care at home and for three HSCP care homes due to more hospital patients discharged with complex needs and requiring intensive care packages. The overspend is partially offset by an underspend mainly within Mental Health reflective of the current client portfolio within adult care placements as well as ongoing recruitment and retention challenges. The reduction in overspend within Older People since last period reflects a number of focused pieces of work and mitigating actions put in place by the Senior Management Team over the past few months, as well as the impact of non-recurring monies, including £1.968m of winter pressures reserves.
Planning	The projected overspend of £0.033m is related to Building Standards projecting an overspend of £0.231m, which is offset by Development Management projecting an over-recovery related to Planning fee income of £0.146m and a higher level of staffing turnover than anticipated.
Economy and Regeneration	The projected underspend is related to a higher level of staff turnover than expected within Regeneration.
Housing Revenue Account (HRA)	Overall, the HRA is projecting a break-even position at the year-end. An underspend in employee costs is projected due to the timing of recruitment of vacancies within the service. Property costs are projected to overspend, reflecting ongoing demands for repair and maintenance provision, particularly in void properties, as well as additional Council Tax costs for these properties. Transfer payments are forecast to overspend, owing to the impact of repairs pressures on void rent loss. These overspends are expected to be offset by reduced loan charges and additional interest received on balances.

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2023/24**  
**1 April 2023 to 5 January 2024**

**POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - OVERVIEW**

Subjective Summary	Annual Budget at Period 8	Budget Adjustments	Revised Annual Budget at Period 10	Total Projected Outturn	Budget Variance (Adverse) or Favourable		Previous Projected Outturn Variance	Movement
	£000	£000	£000	£000	£000	%	£000	£000
Employees	350,244	1,498	351,742	348,326	3,416	1.0%	2,241	1,175
Premises Related	45,009	118	45,127	50,891	(5,764)	(12.8%)	(4,544)	(1,220)
Transport Related	13,741	49	13,790	16,288	(2,498)	(18.1%)	(2,826)	328
Supplies and Services	96,073	1,044	97,117	101,209	(4,093)	(4.2%)	(6,262)	2,169
Third Party Payments	100,736	890	101,626	106,083	(4,457)	(4.4%)	(5,555)	1,098
Transfer Payments	88,914	586	89,500	89,877	(377)	(0.4%)	(236)	(141)
Support Services	3,265	14	3,279	3,194	85	2.6%	90	(5)
Depreciation and Impairment Losses	27,023	0	27,023	26,650	373	1.4%	(5)	378
<b>GROSS EXPENDITURE</b>	<b>725,006</b>	<b>4,198</b>	<b>729,204</b>	<b>742,519</b>	<b>(13,316)</b>	<b>(1.8%)</b>	<b>(17,097)</b>	<b>3,781</b>
Income	(213,971)	(4,348)	(218,318)	(222,982)	4,664	2.1%	8,330	(3,666)
<b>NET EXPENDITURE</b>	<b>511,035</b>	<b>(150)</b>	<b>510,886</b>	<b>519,538</b>	<b>(8,652)</b>	<b>(1.7%)</b>	<b>(8,767)</b>	<b>115</b>

**RENFREWSHIRE COUNCIL**  
**CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES**  
**1st April to 5th January 2024**  
**POLICY BOARD: FINANCE, RESOURCES & CUSTOMER SERVICES**

	Prior Years Expenditure to 31/03/2023*	Current Year 2023-24						Full Programme - All years					
		Budget at P8 2023-24	Budget Adjustments in 2023-24	Revised Budget 2023-24	Projected Outturn 2023-24	Budget Variance (Adverse) or Favourable		Total Approved Budget to 31-Mar-27	Projected Outturn to 31-Mar-27	Budget Variance (Adverse) or Favourable			
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
<b>EDUCATION &amp; CHILDREN'S SERVICES</b>													
Education & Children's Services	38,822	6,086	0	6,086	5,943	143	2%	124,850	124,707	143	0%		
<b>TOTAL</b>	<b>38,822</b>	<b>6,086</b>	<b>0</b>	<b>6,086</b>	<b>5,943</b>	<b>143</b>	<b>2%</b>	<b>124,850</b>	<b>124,707</b>	<b>143</b>	<b>0%</b>		
<b>COMMUNITIES, HOUSING &amp; PLANNING</b>													
Housing(HRA)	46,651	20,378	0	20,378	20,378	0	0%	318,781	318,781	0	0%		
Housing(PSHG)	0	1,117	(44)	1,073	1,073	0	0%	1,117	1,117	0	0%		
<b>TOTAL</b>	<b>46,651</b>	<b>21,495</b>	<b>(44)</b>	<b>21,451</b>	<b>21,451</b>	<b>0</b>	<b>0%</b>	<b>319,898</b>	<b>319,898</b>	<b>0</b>	<b>0%</b>		
<b>INFRASTRUCTURE, LAND &amp; ENVIRONMENT</b>													
Environment & Infrastructure	77,888	17,494	(475)	17,019	17,019	0	0%	98,287	98,287	0	0%		
<b>TOTAL</b>	<b>77,888</b>	<b>17,494</b>	<b>(475)</b>	<b>17,019</b>	<b>17,019</b>	<b>0</b>	<b>0%</b>	<b>98,287</b>	<b>98,287</b>	<b>0</b>	<b>0%</b>		
<b>ECONOMY &amp; REGENERATION</b>													
Economy and Development	53,025	36,510	(2,039)	34,471	34,471	0	0%	106,182	106,182	0	0%		
<b>TOTAL</b>	<b>53,025</b>	<b>36,510</b>	<b>(2,039)</b>	<b>34,471</b>	<b>34,471</b>	<b>0</b>	<b>0%</b>	<b>106,182</b>	<b>106,182</b>	<b>0</b>	<b>0%</b>		
<b>FINANCE, RESOURCES &amp; CUSTOMER SERVICES</b>													
Corporate Projects	4,343	8,842	853	9,695	9,695	(0)	0%	24,372	24,372	0	0%		
<b>TOTAL</b>	<b>4,343</b>	<b>8,842</b>	<b>853</b>	<b>9,695</b>	<b>9,695</b>	<b>(0)</b>	<b>0%</b>	<b>24,372</b>	<b>24,372</b>	<b>0</b>	<b>0%</b>		
<b>LEADERSHIP</b>													
Leisure Services	24,736	1,085	154	1,239	1,239	0	0%	4,633	4,633	0	0%		
Chief Executives	111,559	50,874	(2,168)	48,706	48,706	0	0%	361,691	361,691	0	0%		
<b>TOTAL</b>	<b>136,295</b>	<b>51,959</b>	<b>(2,014)</b>	<b>49,945</b>	<b>49,945</b>	<b>0</b>	<b>0%</b>	<b>366,324</b>	<b>366,324</b>	<b>0</b>	<b>0%</b>		
<b>TOTAL ALL BOARDS</b>	<b>357,024</b>	<b>142,386</b>	<b>(3,719)</b>	<b>138,667</b>	<b>138,524</b>	<b>143</b>	<b>0.1%</b>	<b>1,039,913</b>	<b>1,039,770</b>	<b>143</b>	<b>0%</b>		
<b>MADE UP OF :-</b>													
Non-Housing Programme	310,373	120,891	(3,675)	117,216	117,073	143	0.1%	720,015	719,872	143	0%		
Housing Programme(HRA)	46,651	20,378	0	20,378	20,378	0	0.0%	318,781	318,781	0	0%		
Housing Programme(PSHG)	0	1,117	(44)	1,073	1,073	0	0.0%	1,117	1,117	0	0%		
<b>PROGRAMME TOTAL</b>	<b>357,024</b>	<b>142,386</b>	<b>(3,719)</b>	<b>138,667</b>	<b>138,524</b>	<b>143</b>	<b>0.1%</b>	<b>1,039,913</b>	<b>1,039,770</b>	<b>143</b>	<b>0%</b>		

**RENFREWSHIRE COUNCIL**  
**2023/24 CAPITAL BUDGETS MONITORING SUMMARY REPORT TO 5th JAN 2024**

	2023/24							
	Housing Services		Non Housing Services		PSHG Programme		Total	
	£000		£000		£000		£000	
<b>A. RESOURCES AVAILABLE TO FUND CAPITAL PROGRAMME</b>								
1. Prudential Borrowing	14,138		77,097		0		91,235	
2a General Capital Grant	0		17,615		600		18,215	
2b. Specific Capital Grant	1,786		2,136		0		3,922	
3. Usable Capital Receipts	530		18,677		0		19,207	
4. Contribution From Current Revenue (CFCR)	3,924		1,691		473		6,088	
5 Total Resource Availability	<b>20,378</b>		<b>117,216</b>		<b>1,073</b>		<b>138,667</b>	
<b>B. CAPITAL PROGRAMME</b>								
6. Resources Available	20,378		117,216		1,073		138,667	
7. Current Programme	20,378	100%	117,216	100%	1,073	100%	138,667	100%
<b>C. ACTUAL EXPENDITURE VS PROJECTED</b>								
8. Resource Availability	20,378		117,216		1,073		138,667	
9. Cash Spent at 05 January 2024	14,595	72%	68,521	58%	785	73%	83,901	61%
10. Cash to be Spent by 31 March 2024	5,783		48,695		288		54,766	
<b>D. ACTUAL RECEIPTS VS PROJECTED</b>								
11. Current Programme (total receipts expected)	2,316		38,428		600		41,344	
12. Actual Cash Received at 5 January 2023	1,834	79%	21,328	56%	509	85%	23,671	57%
13. Receipts to be received by 31 March 2024	482		17,100		91		17,673	