

The Report of the Executive

The Executive met on Tuesday 22 May 2018. County Councillor Carl Les in the Chair. County Councillors Gareth Dadd, Michael Harrison, Andrew Lee, Don Mackenzie, Patrick Mulligan, Janet Sanderson and Greg White.

The Executive met on Tuesday 12 June 2018. County Councillor Carl Les in the Chair. County Councillors David Chance, Gareth Dadd, Caroline Dickinson, Michael Harrison, Andrew Lee, Don Mackenzie, Patrick Mulligan, Janet Sanderson and Greg White.

Also in attendance: County Councillors Jim Clark, Mike Jordan and Karin Sedgwick

1. Quarterly Performance and Budget Monitoring: At the meeting held on 12 June 2018, the Executive considered the Quarterly Performance and Budget Monitoring Report. In addition to the performance data and analysis, the following financial reports were considered: Revenue Budget 2017/18; Capital Plan; and Annual Treasury Management and Prudential Indicators. It was noted that:

- Overall capital expenditure for 2017/18 is £103.5m against a budget of £118.8m – an underspend of £15.3m. When capital receipts and grants are taken into account the net position shows an underspend of £5.4m (**paragraphs 4.3 and 4.4 in Appendix 1 to this report**).

The paper is accessible via the following link:

<http://democracy.northyorks.gov.uk/committees.aspx?commid=18&meetid=3775>

The Executive RECOMMENDS:

- | | |
|-----|--|
| (a) | That it be noted that the County Council continues to perform well and demonstrate improvements in its services. |
| (b) | The latest position for the County Council's 2017/18 Revenue budget as summarised in paragraph 2.1.2 of the report be noted. |
| (c) | That the proposals for the use of the additional Adult Social Care funding as set out in paragraphs 2.3.1 to 2.3.8 of the report be endorsed that the proposed seek to limit exposure to recurrent financial risk for these schemes to a maximum of £3.4m, which reflects the value of the final year's grant allocation be noted. |
| (d) | That the position of the GWB as set out in paragraphs 2.5.1 to 2.5.3 of the report be noted. |
| (e) | That the position on 'Strategic Capacity - Unallocated' reserve as set out in paragraphs 2.5.4 to 2.5.6 be noted. |
| (f) | That it be recommended to County Council the proposed carry forward of £1,003k earmarked for BES development initiatives detailed in paragraphs 2.2.9 of the report. |
| (g) | That the performance of the Treasury Management operation during 2017/18 and the outturn position on Prudent Indicators be noted. |
| (h) | That the position on capital outturn as detailed in Appendices A to E of the |

report be noted.

- (i) That it be recommended to the County Council, the proposed carry forward to 2018/19 of the net capital underspend totalling £4.0m as set out in paragraph 4.9 of the report.
- (j) The financing of capital expenditure as detailed in paragraph 5.11 and Appendix F of the report be approved.

CARL LES
Chairman
County Hall
Northallerton

10 July 2018

4.0 CAPITAL EXPENDITURE OUTTURN AND FINANCING 2017/18

OVERVIEW

4.1 This section of the report presents details of actual capital expenditure and its financing for 2017/18.

CAPITAL PLAN

4.2 The original Capital Plan for 2017/18 was submitted to and approved by Executive on 31 January 2017 and subsequently by County Council on 15 February 2017 as part of the 2017/18 budget / MTFS set of reports. The latest revised and updated 2017/18 Plan was submitted to and approved by Executive on 30 January 2018 and subsequently by County Council on 21 February 2018 as part of the 2018/19 budget / MTFS set of reports.

CAPITAL EXPENDITURE IN 2017/18

4.3 Capital expenditure in 2017/18 compared to the original Capital Plan and latest Capital Plan referred to in **paragraph 5.2** is as follows:

Item	Original Plan £m	Latest Plan £m	Capital Outturn £m	Variance Original Plan £m	Variance Latest Plan £m
Gross Capital Spend	106.5	118.8	103.5	-3	-15.3
Capital Plan Funding	-100.8	-109.6	-99.7	+1.1	+9.9
Net Capital Spend	5.7	9.2	3.8	-1.9	-5.4

4.4 The 2017/18 gross capital spending of £103.5m therefore represents a £15.3m underspend compared with the last Q3 Capital Plan update of £118.8m. When capital receipts and grants are taken into account the net position shows an underspend of £5.4m. The outturn variations referred to throughout the remainder of this report are based on a comparison with the last Q3 2017/18 Capital Plan reported to and approved by Executive in January 2018.

4.5 A summary of the outturn position is set out below for gross capital spend at Directorate level with a more detailed summary being provided in **Appendix A** and an individual statement for each Directorate at **Appendices B to E**. These Appendices also show the outturn position for related capital income from grants, contributions and revenue contribution, and a net spend which is funded from capital receipts and borrowing.

Service	Appendix	Gross Latest Plan £m	Gross Outturn Spend £m	Variance £m
HAS	B	0.3	0.2	-0.1
BES	C	72.3	67.5	-4.8
CYPS	D	34.3	30.6	-3.7
CSD	E	11.9	5.2	-6.7
Total		118.8	103.5	-15.3

- 4.6 A summary of the outturn variations at Directorate level is also shown in the table below:

Service	Appendix	Gross Spend Variation £m	Gross Income Variation £m	Net Spend Variation £m
HAS	B	-0.1	+0.1	0.0
BES	C	-4.8	+4.8	0.0
CYPS	D	-3.7	+3.7	0.0
CSD	E	-6.7	+1.3	-5.4
Total		-15.3	+9.9	-5.4

- 4.7 The key issues to highlight from the summary above are:-

- (a) the gross capital underspend of £15.3m includes £0.1m on Health and Adult Services, £4.8m on Business and Environmental Services, £3.7m on Children and Young People's Service and £6.7m on Central Services. The underspending in Business and Environmental Services is, in the main, as a result of lower than expected activity by the Local Enterprise Partnership in terms of the issuing of Growing Places loans and the awarding of Local Growth Fund grants. In Children and Young People's Service, the review of Basic Need priorities has resulted in a small number of schemes being put on hold as well as a number of schemes across both the Basic Need and School Condition areas being delayed due to planning. Underspending in Central Services relates, in the main, to delays in ICT Infrastructure planned spend, a lower than anticipated number of material damage claims and a slower draw down of loans by the various limited companies.
- (b) lower Directorate capital income of £9.9m.
- (c) leading to an overall net underspend of £5.4m.

IMPLICATIONS OF 2017/18 CAPITAL UNDERSPENDING AND PROPOSED CARRY FORWARD TO 2018/19

- 4.8 The County Council's Financial Procedure Rules incorporate a carry forward facility for under/overspends both for approved capital expenditure and scheme specific capital income.
- 4.9 The various components of this net £5.4m underspend and the proposed carry forward to 2018/19 is as follows:-

Item	£m
Latest 2017/18 Q3 Capital Plan Update (Gross Spend)	118.8
2017/18 Capital Outturn (Gross Spend)	103.5
= Gross Capital Underspend	15.3
- Reduction in Grants and Contributions	-9.9
= Net Capital Underspend	5.4
- Capital Scheme variations not proposed for Carry Forward	-1.4
= Adjusted Net Underspend Proposed for Carry Forward	4.0

- 4.10 This proposed carry forward will not impact on the long term capital financing arrangements for the Capital Plan as borrowing and use of capital receipts can be used flexibly between years.

FINANCING OF 2017/18 CAPITAL EXPENDITURE

- 4.11 Total capital expenditure of £103.5m in 2017/18 has been financed as follows:-

Item	£m
New Internal Borrowing	3.6
Grants and Contributions	91.0
Schemes financed from Revenue	6.8
Capital Receipts from Property Sales	0.5
NYNet Loan Repayment	1.6
= Total Capital Spending to be Financed in 2017/18	103.5

- 4.12 The £3.6m figure in the table above is a balancing figure, effectively the increased level of borrowing for capital purposes from internal sources.
- 4.13 In addition, the use of grant funding has been maximised in year, minimising the level of internal borrowing required to fund capital expenditure. This has been achieved through prioritising the funding of capital expenditure from grants and contributions.
- 4.14 A more detailed comparison of the above funding package with that underlying the original Capital Plan approved by Members in February 2017 and the last update approved in February 2018 is provided at **Appendix F**.

CAPITAL RECEIPTS

4.15 The County Council's policy on capital receipts is that essentially all such receipts shall be used to finance capital expenditure in the year in which the receipts are generated:

4.16 The outturn position on Capital Receipts is as follows:

Item	£m
Receipts from the Sale of Other Land, Buildings and Equipment	0.5
Loans to Limited Companies Repayments	1.6
= Total Capital Receipts in 2017/18	2.1
Capital Receipts used to fund Capital Expenditure in 2017/18	-2.1
= Capital Receipts Carried Forward to 2018/19	0.0

4.17 Points to mention in relation to the above table are as follows:-

- (i) total capital receipts from the sale of land and property achieved of £0.5m compared with the estimates of £0.9m reflected in the 2017/18 original Capital Plan in February 2017 and £1.5m in the latest 2017/18 Capital Plan approved in January 2018. The shortfall is principally due to slippage of capital receipts from the sale of properties due to timing issues.
- (ii) all available Capital Receipts at 31 March 2018 (£2.1m) have been used to fund capital spending in the year. This approach is advantageous in terms of treasury management activities and reducing capital financing costs in 2018/19.

4.18 In terms of County Farms capital receipts, the County Council agreed on 6 May 2008 to maintain a flexible policy on the utilisation of capital receipts. The policy is to use receipts as appropriate to either finance the Capital Plan, to reduce debt or for other purposes, in accordance with the financial demands on the County Council, and with its policies, at the time when the receipts became available.

4.19 While the County Council did not realise any County Farm receipts in 2017/18, due to the availability of potential properties to market, the farm land market remains strong. The County Council will continue its use of auctions to dispose of property which has proved to be a more successful approach in recent years, but will continue to review alternative approaches.

FUTURE AVAILABILITY OF CAPITAL RESOURCES

4.20 The Q3 Capital Plan update report identified a potential £5.4m of unallocated capital funding that might become available in the Capital Plan period. This sum arose mainly from additional capital receipts that had been identified, net of additional capital funding allocations approved by Executive. Following the 2017/18 outturn position and the latest forecast of capital receipts up to 2018/19 the surplus capital resources has reduced slightly to £5.3m.

- 4.21 However, it is currently difficult to predict the level of capital receipts that will be achieved over the next few years with any degree of certainty. Given this scenario, the current £5.3m forecast of surplus corporate capital funding does include some fairly significant potential receipts that are relatively uncertain in terms of timing and amount.
- 4.22 The surplus corporate capital resources could be made available for either:
- (i) new capital investment (i.e. additional schemes), or
 - (ii) reducing prudential borrowing in 2018/19 or subsequent years and therefore achieving debt financing cost savings in the Revenue Budget/MFTS or
 - (iii) holding for the time being with no immediate decision to either spend or reduce borrowing. This course of action would result in additional short-term interest being earned within Corporate Miscellaneous.
- 4.23 Members have previously agreed to adopt option (iii) above and retain any surplus capital funding for the time being. Another factor that influenced this decision was that the forecast funding levels include a capital receipts risk in terms of both forecast receipts slipping into a future year and/or not achieving their estimate.
- 4.24 Given the factors mentioned above, it is proposed that option (iii) be reaffirmed at this stage and that the unallocated funding is held in reserve for the time. Future further investment proposals are likely to include Capital projects and initiatives however and these will be incorporated into a future quarterly Capital report.

RECOMMENDATIONS

- 4.25 The Executive is recommended:
- (a) to note the position on capital outturn as detailed in **Appendices A to E**
 - (b) to recommend to the County Council, the proposed carry forward to 2018/19 of the net capital underspend totalling £4.0m as set out in **paragraph 5.9**
 - (c) to approve the financing of capital expenditure as detailed in **paragraph 5.11** and **Appendix F**

CAPITAL OUTTURN 2017/18 - APPENDICES

- Appendix A** Capital Expenditure and related Income 2017/18 compared with the Capital Plan (original and latest) at Directorate level
- Appendix B** Health and Adult Services
- Appendix C** Business and Environmental Services
- Appendix D** Children and Young People's Service
- Appendix E** Central Services
- Appendix F** Financing of Capital Expenditure 2017/18

		GROSS EXPENDITURE					GRANTS AND CONTRIBUTIONS					NET EXPENDITURE				
Appendix		<u>Capital Plan</u>		<u>Actual</u>	<u>Variation</u>		<u>Capital Plan</u>		<u>Actual</u>	<u>Variation</u>		<u>Capital Plan</u>		<u>Actual</u>	<u>Variation</u>	
		<u>Original</u>	<u>Latest</u>	<u>£000s</u>	<u>Original</u>	<u>Latest</u>	<u>Original</u>	<u>Latest</u>	<u>£000s</u>	<u>Original</u>	<u>Latest</u>	<u>Original</u>	<u>Latest</u>	<u>£000s</u>	<u>Original</u>	<u>Latest</u>
		Approved	Approved		Approved	Approved	Approved	Approved		Approved	Approved	Approved	Approved		Approved	Approved
		Feb 2017	Feb 2018		Feb 2017	Feb 2018	Feb 2017	Feb 2018		Feb 2017	Feb 2018	Feb 2017	Feb 2018		Feb 2017	Feb 2018
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Health and Adult Services	B	5,200	276	249	-	4,951 - 27	-	3,548 - 276	- 249	3,299	27	1,652	-	-	-	1,652 -
Business and Environmental Services	C	52,519	72,257	67,451	-	14,932 - 4,806	-	51,242 - 71,832	- 67,048	-	15,806 4,783	1,277	425	402	-	875 - 23
Children and Young People's Services	D	43,225	34,324	30,561	-	12,664 - 3,763	-	42,265 - 33,975	- 30,232	12,033	3,743	960	349	329	-	631 - 20
Central Services	E	5,569	11,897	5,203	-	366 - 6,694	-	3,773 - 3,511	- 2,168	1,606	1,344	1,796	8,386	3,036	-	1,240 - 5,350
Total		106,513	118,754	103,464	-	3,049 - 15,290	-	100,828 - 109,594	- 99,697	1,131	9,897	5,685	9,160	3,767	-	1,918 - 5,393

HEALTH AND ADULT SERVICES

2017/18 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
Maintaining Fabric / Facilities of Properties	905	275	248	27 CR	Expenditure lower than forecast at Q3
"Draft Care and Support Where I Live Strategy" Extra Care Scheme	2,950	1	1	-	
"Draft Care and Support Where I Live Strategy" Older People Resource Centre	1,000	-	-	-	
"Valuing People" Day Service Provision	345	-	-	-	
TOTAL GROSS SPEND	5,200	276	249	27 CR	
CAPITAL GRANTS AND CONTRIBUTIONS					
Capital Grants					
- PSS Capital Grant	598 CR	275 CR	248 CR	27	
Revenue Contributions					
- Valuing People - Day Service Provision (from PIP)	2,950 CR	1 CR	1 CR	-	
TOTAL GRANTS AND CONTRIBUTIONS	3,548 CR	276 CR	249 CR	27	
TOTAL NET EXPENDITURE	1,652	-	-	-	

BUSINESS & ENVIRONMENTAL SERVICES

2017/18 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
Structural Maintenance of Roads & Bridges	39,244	49,846	50,364	518	Accelerated programme funded by increase in grant funding and use of Cat 4 Reserve
Integrated Transport Block Provision (inc. fees)	1,214	1,599	1,444	155 CR	Delays in programme offsetting accelerated roads programme
New and Replacement Road Lighting	800	3,046	2,826	221 CR	
Regional Funding Allocation	180	69	33	36 CR	
Local Sustainable Transfer Fund	-	-	3 CR	3 CR	
Waste Management Service	844	36	315	278	Capitalisation of revenue expenditure met from revenue contributions - additional expenditure in year relates to purchase of gantries
Waste Procurement Project	1,272	400	405	5	
LEP Growing Places Fund	344	2,424	965	1,459 CR	Fewer loans than originally anticipated
Local Growth Deal	8,000	13,458	10,838	2,620 CR	Underspend due to programme changes
Bedale-Aiskew-Leeming Bar Major Scheme	616	739	530	210 CR	
Kex Gill	-	603	-	603 CR	Delays to original plans for capital spend
Junction 47 Improvements	-	-	18	18	
A174 Sandsend Slope Stabilisation	5	9	21	12	
Scarborough Integrated Transport Scheme	-	28	303 CR	332 CR	Part I Claim list creditor no longer required
TOTAL GROSS SPEND	52,519	72,257	67,451	4,806 CR	
CAPITAL GRANTS AND CONTRIBUTIONS					
Capital Grants					
- Local Transport Plan Grant	32,030 CR	31,917 CR	31,917 CR	-	
- NPIF Grant	-	5,104 CR	3,604 CR	1,500	
- DfT Grant (Potholes)	2,358 CR	2,358 CR	2,534 CR	176 CR	
- Environment Agency Grant (Dalton Br)	-	364 CR	364 CR	-	
- BALB Section 31 Grant	-	-	-	-	
- LEP Growing Places Grant	344 CR	1,387 CR	965 CR	422	
- Local Growth Deal	11,000 CR	22,024 CR	18,865 CR	3,159	
- Waste Grant	461 CR	15 CR	15 CR	-	
- Other Capital Grants	-	594 CR	594 CR	0	
Capital Contributions	-	1,793 CR	3,132 CR	1,339 CR	Contributions towards structural maintenance
Capital Receipts - LEP Growing Places Loan Repayments	-	1,037 CR	-	1,037	
Capital Receipts - Waste	-	-	274 CR	274 CR	
Revenue Contributions					
- Road Lighting Columns	-	2,246 CR	2,366 CR	120 CR	
- BALB (PIP)	616 CR	-	-	-	
- Structural Maintenance of Roads	4,000 CR	-	897 CR	897 CR	
- Other Revenue Contributions	433 CR	1,424 CR	819 CR	606	
TOTAL GRANTS AND CONTRIBUTIONS	51,242 CR	71,832 CR	67,048 CR	4,783	
TOTAL NET EXPENDITURE	1,277	425	402	23 CR	

CHILDREN & YOUNG PEOPLE'S SERVICE

2017/18 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
NYCC MANAGED SCHOOLS SCHEMES					
Basic Need Schemes	17,801	14,122	12,769	1,354 CR	Combination of schemes being progressed ahead of schedule and those on hold pending review of pupil numbers/rescoping of schemes.
School Condition Schemes	17,924	7,291	6,214	1,077 CR	Combination of under and overspends against plan.
Capital Maintenance Programme	0	5,644	4,974	670 CR	Higher than anticipated Devolved Capital Contributions from schools.
General Compliance & Health & Safety	350	415	175	240 CR	Block sum budget used to support works in schools resulting from safeguarding audits and Ofsted inspections. Difficult to anticipate actual requirement due to nature of works.
School Reorganisation	693	60	63	3	
Strategic Management of Capital Programme	0	621	621	-	
NON NYCC MANAGED SCHOOLS SCHEMES					
Self Help Schemes	3,000	3,100	2,698	402 CR	
Devolved Capital	1,920	1,845	2,558	713	
NYCC NON SCHOOL MANAGED SCHEMES					
Catering Equipment	240	315	259	56 CR	Level of replacement of equipment lower than anticipated
Prevention & Commissioning					
- Childrens Centre Capital	744	676	7	669 CR	Delays relating to legal matters have resulted in the grant not being passported to the Early Years Providers.
- Youth Centres	208	-	-	-	
Integrated Childrens Systems Grant	-	-	1	1	
Social Care Maintaining Fabric	111	214	223	8	
Aiming High for Disabled Children - Short Breaks	71	-	-	-	
Outdoor Education	40	20	-	20 CR	No defined programme and budget under review.
Invest to Save - Woodfield Development & Other Projects	123	-	-	-	No defined programme and budget under review.
TOTAL GROSS SPEND	43,225	34,324	30,561	3,763 CR	

CHILDREN & YOUNG PEOPLE'S SERVICE

2017/18 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
CAPITAL GRANTS AND CONTRIBUTIONS					
NYCC MANAGED SCHOOLS SCHEMES					
Capital Grants					
- Basic Need Grant	9,793 CR	6,362 CR	10,788 CR	4,426 CR	Basic Need Grant 2017/18 lower than in previous years. Works have been progressing to plan resulting in the transfer of earmarked grant held in Capital Grants Unapplied Reserve.
- Devolved Capital Grant	-	443 CR	432 CR	11	
- School Condition Grant	17,998 CR	12,207 CR	10,668 CR	1,539	School Condition Grant not fully utilised in 2017/18 has been rephased to fund schemes on site in 2017/18.
- Universal Infant Free School Meals Grant	410 CR	535 CR	534 CR	1	
Capital Contributions					
- Capital Contributions	-	-	8 CR	8 CR	S106 contributions from developers lower than anticipated; liaising with district councils with regard to outstanding amounts.
- Section 106 Income	8,517 CR	8,099 CR	1,626 CR	6,473	
Revenue Contributions					
- Direct Revenue Fundings - Other		344 CR	329 CR	15	
NON NYCC MANAGED SCHOOLS SCHEMES					
- Devolved Capital Grant	1,920 CR	1,845 CR	2,558 CR	713 CR	
- Sports Organisation Grants	-	100 CR	100 CR	-	
- Capital Contributions - Self Help Schemes	500 CR	500 CR	1,068 CR	568 CR	
- Revenue Contributions - Self Help Schemes	2,500 CR	2,500 CR	1,530 CR	970	
NYCC NON SCHOOL MANAGED SCHEMES					
Capital Grants					
- Aiming High for Disabled Children's Grant	71 CR	-	-	-	
- Early Education for 2 Year Olds Grant	267 CR	-	-	-	
- Early Education 30hrs	-	656 CR	7 CR	649	
Capital Contributions from External Bodies	-	20 CR	-	20	
Revenue Contributions					
- Catering Equipment	240 CR	315 CR	259 CR	56	
- Other	49 CR	28 CR	37 CR	9 CR	
TOTAL GRANTS AND CONTRIBUTIONS	42,265 CR	33,975 CR	30,232 CR	3,743	
TOTAL NET EXPENDITURE	960	349	329	20 CR	

CENTRAL SERVICES

2017/18 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
Bright Office Strategy	2,358	-	-	-	
ICT Infrastructure (FCS)	2,359	1,899	511	1,388 CR	Review of priorities resulting from changing technologies has led to lower than anticipated expenditure
New Ways of Working		2,485	587	1,898 CR	
NY Data Observatory	-	9	-	9 CR	
Super Fast Broadband Scheme	70	-	-	-	
Oracle Upgrade	-	18	6	12 CR	
Purchase of Vehicles, Plant & Equip	100	100	79	21 CR	Additional revenue funding identified for the purchase of Directorate vehicles thus reducing the requirement for funding from prudential borrowing
Affordable Housing Fund	182	-	-	-	
Material Damage Provision	500	500	136	364 CR	Lower than anticipated number of material damage claims
Loans to Limited Companies etc.	-	6,887	3,885	3,002 CR	Loans drawn down in instalments has resulted in less made than anticipated
TOTAL GROSS SPEND	5,569	11,897	5,203	6,694 CR	
Capital Grants					
- Performance Reward Grant	70 CR	-	-	-	
- Regional Improvement Grant	-	9 CR	-	9	
Loans to Limited Companies Repayments (classed as Capital Receipts)	1,000 CR	1,000 CR	1,575 CR	575 CR	
Revenue Contributions					
- Bright Office Strategy PIP Funding	890 CR	-	-	-	
- Capital Expenditure from Revenue Schemes	1,813 CR	2,503 CR	593 CR	1,910	
TOTAL GRANTS AND CONTRIBUTIONS	3,773 CR	3,511 CR	- 2,168 CR	1,344	
TOTAL NET EXPENDITURE	1,796	8,386	3,036	5,350 CR	