

**GOVERNMENT
OF
MONTSERRAT**



**PUBLIC ACCOUNTS
FOR THE YEAR ENDED
MARCH 31, 2017**

Prepared by:
ACCOUNTANT GENERAL

**AUDITOR GENERAL'S REPORT
TO
THE HONOURABLE MEMBERS OF THE LEGISLATIVE ASSEMBLY**

We have examined the Statement of Assets and Liabilities of the Government of Montserrat as at 31 March 2017 and the Annual Abstract of Revenue and Expenditure together with relevant subsidiary Statements, as required by Section 41(1) of the Public Finance (Management and Accountability) Act 2008 for the year then ended.

MANAGEMENT RESPONSIBILITY

The Accountant General is responsible under Sections 8 of the Public Finance (Management and Accountability) Act 2008 for the preparation and presentation of the Financial Statements and the information contained therein. The Accountant General is also responsible for ensuring that appropriate systems of accounts are established; there are appropriate systems of internal controls and that the accounts conform to internationally recognised standards.

AUDITOR'S RESPONSIBILITY

Our responsibility under Section 103 of the Montserrat Constitution Order and Section 42 of the PFMAA is to express an independent opinion on those statements based on our audit and to report our opinion to you.

Our audit was conducted in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the financial statements are free from material misstatement. An audit also includes examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

OPINION

In our opinion, the Annual Abstract of Assets and Liabilities and the Annual Abstract of Revenues and Expenditures presents fairly, in all material respects, the financial position and operations of the Consolidated Fund of Montserrat for the years ending 31 March 2017.

OTHER MATTERS

My Report dated 29 December 2017, accompanies the Annual Accounts. It contains observations and comments on breaches of controls or non-compliance with the legal authorities that I feel should be brought to the attention of those charged with governance and the Legislative Assembly.

A handwritten signature in blue ink, appearing to read 'F. Lee', is written over a light blue rectangular background.

FLORENCE A LEE, CPA, BSc, MSc
AUDITOR GENERAL
OFFICE OF THE AUDITOR GENERAL
MONTSERRAT, WEST INDIES
31 January 2018

**GOVERNMENT OF MONTSERRAT
ANNUAL ACCOUNTS
MONTSERRAT
FOR THE YEAR ENDED
31-Mar-17**

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FOREWORD

The basic function of good governance in the Public Sector is to ensure that entities achieve their intended outcomes while acting in the public's interest at all times. It concerns the arrangements put in place to ensure that the intended outcomes for stakeholders are not only defined but also achieved. The Government of Montserrat has continued to focus on good Governance in the past year especially as it relates to areas addressing the ongoing reform of Public Financial Management and the vision of self-sustainability. Such arrangements are not only expected to positively impact the next Public Expenditure and Financial Accountability (PEFA) Assessment but will also provide Government of Montserrat's development partners and other stakeholders with an increased level of confidence.

A strong system of financial management is imperative for the achievement of intended outcomes as it will direct financial discipline, the strategic allocation of resources, and accountability. The Public Accounts remains a significant accountability document which presents the financial statements of the Government of Montserrat for the past fiscal year, and reports on performance against the goals that were set out in the Annual Budget.

Primary Financial Statements

The Primary Financial Statements include the Statement of Asset and Liabilities which shows the financial resources of the Government of Montserrat against its obligations and commitments.

The Cash Flow Statement provides insight on the sources and use of cash over the accounting period. GoM's operating activities are essentially the revenue and expenditure items outlined in the Annual Budget; any changes in its financial investments using cash, and likewise provide cash over the fiscal period. Increases in deposits are a source of cash while the payment of advances reduces the availability of cash.

The Statement of Cash Receipts and Payments is prepared in accordance with the requirements of IPSAS and therefore is not a requirement of the PFMAA. This

Statement shows separately a sub-classification of total cash receipts and cash payments using a classification basis appropriate to operations of the GOM. It separately identifies payments made by third parties on behalf of GoM Ministries or Departments.

The Consolidated Statement of Comparison of Budget and Actual Amounts is also a requirement of IPSAS. It provides a comparison between the original Capital and Recurrent Budget to the actual fiscal outturn with the budget variance. Comparable information with the previous accounting period is also provided in this Statement.

Statement of Responsibility

The Accountant General is responsible for maintaining systems of accounting and internal controls in order to provide reasonable assurance that the transactions recorded in the Financial Statements are within statutory authority, assets are sufficiently safeguarded, and that relevant and reliable financial data is available for the preparation of financial statements.

Authorization Date

The authorization date for the 2016/17 Financial Statements is July 31st, 2017.



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COURTNEY K CRUMP (Mr.)
Accountant General

GOVERNMENT OF MONTSERRAT

Consolidated Fund - Statement of Assets and Liabilities as at 31 March 2017
(with figures for period ended March 31, 2016)

FINANCIAL ASSETS	<i>Notes</i>	2017	2016
Consolidated Fund Accounts	2	9,980,322	8,093,837
Operating Account ECCB	3	285,478	238,614
Development Capital Fund Account	4	20,092,802	28,582,647
Crown Agents # 2 Account	5	2,327,988	2,502,538
Fiscal Reserve - A/C # 1 Tranche ECCB	6	5,560,149	5,544,407
Volcano Relief Bank Account	7	253,022	
CDB Loan Payment Account	8	1,464,868	
EU Savings Account RBC.	9	113,489	
Equity - Bank of Montserrat	10	11,860,811	11,860,811
Personal Advances	11	358,702	428,068
Outstanding Imprest	12	75,527	34,852
Advances to Other Governments & Administrat	13	131,381	124,280
Other Advances	14	4,500,000	4,500,000
TOTAL ASSETS		<u>57,004,539</u>	<u>61,910,053</u>
LIABILITIES			
Miscellaneous Deposits	15	2,672,299	3,734,500
Postmaster Clearance	16	159,059	536,439
Development Fund Payable	17	17,325,325	25,121,240
Special Funds	18	11,106	10,346
		<u>20,167,790</u>	<u>29,402,525</u>
THE CONSOLIDATED FUND			
Balance at the start of the Year		32,507,528	26,309,990
Fund Adjustments	19	2,082,461	401,023
Revenue (recurrent) for the Year		123,980,735	122,279,783
Expenditure (recurrent) for the Year		<u>121,388,686</u>	<u>115,810,023</u>
Surplus/(Deficit)		2,592,048	6,469,760
Transfer to Local Costs	20	<u>(345,288)</u>	<u>(673,245)</u>
TOTAL CONSOLIDATED FUND		<u>36,836,750</u>	<u>32,507,528</u>
TOTAL		<u>57,004,539</u>	<u>61,910,053</u>

The notes to the Public Accounts form an integral part of these accounts.

ACCOUNTANT GENERAL

**CASH FLOW STATEMENT
MARCH 31, 2017**

Cash Flows from Operating Activities		2017	2016
	<i>Notes</i>		
Tax Revenues	21	44,076,848	40,107,060
Non Tax Revenues	23	5,494,709	6,239,566
Budget and Grants	24	74,393,435	75,929,259
Recurrent Expenditure	25	(121,388,686)	(115,810,023)
Contribution to Local Projects	20	(345,288)	(673,245)
Previous Years' Charge	21	(4,841)	0
Net Cashflows from Operating Activities		<u>2,226,178</u>	<u>5,792,616</u>
 Cash Flows from Investing Activities			
Net cash flows from Investing activities	26	15,742	3,899
 Cash Flows from Financing Activities	27		
(Increase)/Decrease in Advances		21,590	2,299,208
Increase/(Decrease) in deposits		(9,234,735)	(822,190)
Adjustments for:	16		
Advances and deposits		421,067	302,055
Effect of exchange rate changes on cash and cash equivalents		(165,145)	33,926
Other Receipts and Transfers		1,831,379	65,041
Net Cash flows from financing activities	26	<u>(7,125,844)</u>	<u>1,878,041</u>
 Net cash flows		(4,883,924)	7,674,556
Cash and cash equivalents at the beginning of the period		<u>44,962,042</u>	<u>37,287,486</u>
Actual cash and cash equivalent at 31 March 2017		<u>40,078,118</u>	<u>44,962,042</u>

**Statement of Cash Receipts and Payments for the Government of Montserrat
For the Year Ending March 31st, 2017**

Notes

Receipts

		Third Party Payments		Third Party Payments
	2017		2016	
Taxes on Income, Profits and Capital Gains	18,722,222		16,690,696	
Taxes on Property	692,308		691,588	
Taxes on Domestic Goods & Services	2,470,855		1,569,455	
Licences	2,603,401		2,632,371	
Taxes on International Trade & Transactions	19,588,063		18,522,949	
Total Tax Revenue	22 44,076,848		40,107,060	

Rents Interest and Dividends	23 788,235		902,107	
External Assistance - Budgetary Aid	24 74,393,435		75,929,259	
External Assistance - Development Grants	29 8,790,023		26,930,297	
Fees, Fines and Permits	23 1,845,415		1,912,285	
Other Receipts Recurrent	23 2,876,802		3,318,874	
Capital Receipts	-		106,300	
Receipt from Investments			3,899	
Other receipts and Transfers	23 2,831,379			
Total Receipts	135,602,137		149,210,080	

Payments

Personal Emoluments	25 42,344,430		41,779,332	
Pension,Gratuities and Other Benefits	25 12,198,589		12,072,642	
Goods & Services	25 35,082,945		29,928,885	32,000
Transfers and Subsidies	25 22,795,899		23,052,071	
Social Services	25 4,291,381		4,480,059	
Other Expenditure	25 3,619,375		3,860,230	
Debt	25 1,056,068		636,803	
Locally funded projects	20 345,288		673,245	
Previous Year's Charge	4,841		-	
Capital Expenditure (<i>Development Fund</i>)	29 6,839,378		6,723,002	
Revenue Expenditure (Development Fund)	29 10,746,560		18,039,336	
Advances and deposits (net)	27 996,163		190,951	
Total Payments	140,320,916		141,436,556	32,000

Cash flow Increase/(Decrease)	(4,718,780)		7,773,524	
Exchange rate adjustments - Crown Agents	19 (165,145)		(33,926)	
Other			(65,041)	
	(4,883,924)		7,674,556	
Cash at the Beginning of the Year	44,962,042		37,287,486	
Cash at the End of the Year	40,078,118		44,962,042	

CONSOLIDATED FUND - April 2016 to March 2017
Consolidated Statement of Comparison of Budget and Actual Amounts
(Budget Approved on a Cash Basis)
(Economic Classification of Payments)

	<i>Notes</i>	Original Budget	Final Budget	Actual 2017	Budget Variance	Actual 2016
Cash Inflows						
Taxation	19	41,948,800	41,948,800	44,076,848	2,128,048	40,107,060
Non Tax	20	2,885,200	2,885,200	3,103,042	217,842	4,143,204
Other receipts	20	2,433,900	2,433,900	2,407,409	(26,491)	2,100,260
Grants:						
Budgetary Aid /	21	79,224,900	79,224,900	74,393,435	(4,831,465)	75,929,259
Development Grants	29	38,715,300	54,395,071	10,135,311	(28,579,989)	26,930,297
Total Inflows	1	165,208,100	180,887,871	134,116,046	46,771,825	149,210,080
Cash Outflows						
Personal Emoluments	22	47,561,900	44,314,000	42,344,430	2,480,904	41,779,332
Pension, Gratuities and Other Benefits	22	11,455,700	12,268,400	12,198,589	3,591	12,072,642
Goods & Services	22	35,300,600	38,131,000	35,082,945	1,066,418	29,928,885
Transfers and Subsidies	22	23,683,000	23,099,900	22,795,899	268,386	23,052,071
Social Services	22	4,061,300	4,317,300	4,291,381	15,878	4,480,059
Other Expenditure	22	4,011,600	3,943,500	3,619,375	352,817	3,860,230
Debt	22	1,078,700	1,078,700	1,056,068	347,061	636,803
Capital Expenditure	29	37,491,200	39,835,460	17,585,938	19,905,262	24,089,092
Locally Funded Projects	18	1,224,100	1,381,100	345,288	878,812	673,245
Total Outflows		165,868,100	168,369,360	139,319,913	(25,319,129)	140,572,360

CONSOLIDATED FUND - April 2016 to March 2017
Annual Abstract of Receipts and Payments

	ESTIMATE	TOTAL AUTHORISED	ACTUAL REVENUE	SURPLUS (SHORT FALL)
1A - Tax Revenue				
110: Taxes on Income, Profits and Capital Gains	16,347,000	16,347,000	18,102,859	1,755,859
115: Taxes on Property	920,000	920,000	692,308	(227,692)
120: Taxes on Domestic Goods & Services	2,041,600	2,041,600	2,470,855	429,255
122: Licences	2,932,700	2,932,700	2,603,401	(329,299)
125: Taxes on International Trade & Transactions	18,767,500	18,767,500	19,588,063	820,563
129: Arears of Taxes	940,000	940,000	619,363	(320,637)
Total Tax Revenue	41,948,800	41,948,800	44,076,848	2,128,048
1B: Non Tax Revenue				
130: Fees, Fines and Permits	2,000,500	2,000,500	1,845,415	(155,085)
135: Rents, Interest and Dividends	884,700	884,700	788,235	(96,465)
140: ECCB Profits	-	-	-	-
145: Reimbursements	115,000	115,000	469,393	354,393
150: Budget and Grants	79,224,900	79,224,900	74,393,435	(4,831,465)
160: Other Revenue	2,318,900	2,318,900	2,407,409	88,509
Total Non Tax Revenue	84,544,000	84,544,000	79,903,886	(4,640,114)
TOTAL RECURRENT REVENUE	126,492,800	126,492,800	123,980,735	(2,512,065)
Development Revenue:-				
01. British U.K. Monuklone A/C				
02. British Dev. Aid Grants - Local			8,418,259	
03. U.K. Training Schemes				
04. European Development Fund				
05. USAID				
06. Canadian Mission Administration				
07. C.D.B Loans			174,168	
08. UNESCO				
09. Canadian Int'l Development				
10. Local			1,345,288	
11. ECCB				
12. UNDP			105,260	
13. Int'l Planned Parenthood				
15. CFTC				
16. Organ. of East Caribbean				
17. UNICEF			58,288	
18. Canadian Government				
19. HIAMP Development				
20. Hurricane Relief -Various				
21. PAHO				
22. CARICOM				
23. Gov't of Jersey				
24. CFRAMP				
25. EU				
27. CAREC				
28. IRISH				
29. PSF				
30. OTEP				
31. DARWIN				
32. JNCC				
33. UNECLAC			-	
34. RSPB			34,048	
TOTAL DEVELOPMENT REVENUE	-	-	10,101,263	-

CONSOLIDATED FUND - April 2014 to March 2015
Annual Abstract of Receipts and Payments

	ESTIMATE	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) SAVINGS
CONSOLIDATED FUND EXPENDITURE:-				
05 Police & Fire	6,266,700	6,201,400	6,050,120	151,280
07 Legal	1,739,100	1,451,100	1,268,822	182,278
08 Magistrates Court	339,200	339,200	269,530	69,670
09 Supreme Court	712,900	712,900	653,774	59,126
10 Legislature	1,473,400	1,595,400	1,505,968	89,432
11 Office of the Auditor General	1,258,000	1,068,000	896,273	171,727
12 Office of the Deputy Governor	31,937,900	32,384,600	30,386,153	1,998,447
13 Department of Public Prosecution	649,200	649,200	522,240	126,960
15 Office of The Premier	17,244,600	17,769,900	17,364,161	405,739
20 Min. of Finance and Economic Management	12,661,800	12,511,800	12,057,788	454,012
30 Min. of Agriculture, Lands, Housing etc	6,418,100	6,298,100	5,654,702	643,398
35 Min. of Comms & Works	14,224,300	13,903,600	13,443,292	460,308
40 Min. of Education Youth Affairs and Sports	10,877,300	10,987,300	10,839,753	147,547
45 Min. of Health & Community Services	21,350,300	21,280,300	20,476,111	804,189
TOTAL CONS. FUND EXPENDITURE	127,152,800	127,152,800	121,388,686	5,764,114
DEVELOPMENT EXPENDITURE:-				
VOTE 15/150 - OFFICE OF THE PREMIER	7,930,000	8,544,300	5,160,253	3,384,047
VOTE 35/350 - MIN. OF COMMS & WORKS	7,275,000	10,201,600	6,831,717	3,369,883
VOTE 20/200 - MIN. OF FIN & ECON DEV	25,509,200	29,212,000	9,314,562	19,897,438
VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING	2,707,600	4,959,200	1,867,176	3,092,024
VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR	0	468,800	696,663	-227,863
VOTE 40/400 - MIN. OF HEALTH, COM SERVICES	0	223,971	106,871	117,100
VOTE 45/450 - MIN OF EDUCATION	0	785,200	785,091	109
TOTAL DEVELOPMENT EXPENDITURE	43,421,800	54,395,071	24,762,332	29,632,738

CONSOLIDATED FUND - April 2016 to March 2017
Detailed Statement of Recurrent Revenue

	ESTIMATE	ACTUAL REVENUE	SURPLUS (SHORTFALL)
1A - Tax Revenue			
Taxes on Income, Profits and Capital Gains			
11001 Corporate Income Tax	3,259,600	4,752,983	1,493,383
11002 Personal Income Tax	12,287,400	12,406,866	119,466
11003 Withholding Tax	800,000	943,009	143,009
	16,347,000	18,102,859	1,755,859
Taxes on Property			
11501 Property Tax	920,000	692,308	(227,692)
	920,000	692,308	(227,692)
Taxes on Domestic Goods & Services			
12001 Hotel Occupancy Tax	55,000	45,591	(9,409)
12002 Bank Interest Levy	960,000	1,247,354	287,354
12003 Insurance Company levy	217,000	257,386	40,386
12004 Stamp Duty	420,000	493,809	73,809
12005 Embarkation Tax	389,600	420,705	31,105
12006 Student Permit Fees		6,009	6,009
	2,041,600	2,470,855	429,255
Licences			
12201 Bank Licences	-		-
12202 Universities & Colleges	-	13,438	13,438
12203 Landholding Licences	300,000	139,650	(160,350)
12204 Driver's licences	364,600	336,290	(28,310)
12205 Firearm's Licences	3,000	4,860	1,860
12207 Liquor & Still Licence	110,000	138,600	28,600
12208 Motor Vehicle Licence	1,150,000	1,239,375	89,375
12209 Telecommunication Licence	997,600	721,709	(275,891)
12210 Trade Licence	7,000	8,744	1,744
12213 Import Licence	400		(400)
12211 Cable T.V. Licence	-		-
12212 Other Licences	100	15	(85)
12214 Mining	-	720	720
	2,932,700	2,603,401	(329,299)
Taxes on International Trade & Transactions			
12501 Import Duties	6,165,300	7,083,802	918,502
12504 International Communication Levy	150,000	104,665	(45,335)
12505 Consumption Tax	11,542,200	11,579,040	36,840
12507 Customs Processing Fee	910,000	820,556	(89,444)
	18,767,500	19,588,063	820,563
12901 Company Tax arrears	120,000	115,619	(4,381)
12902 Income Tax Arrears	600,000	210,562	(389,438)
12903 Property Tax Arrears	220,000	293,181	73,181
Arrears of Taxes	940,000	619,363	(320,637)
Total Tax Revenue	41,948,800	44,076,848	2,128,048

CONSOLIDATED FUND - April 2016 to March 2017
Detailed Statement of Recurrent Revenue

	ESTIMATE	ACTUAL REVENUE	SURPLUS (SHORTFALL)
IB - Non Tax Revenue			
13001 Advertising	7,000	7,112	112
13002 Advertising & Broadcasting fees	150,000	193,496	43,496
13003 Aircraft Landing Fees	55,000	55,166	166
13005 Audit Fees	25,000	-	(25,000)
13006 Cemetery Dues	800	380	(420)
13007 Certificates of Birth etc.	1,500	1,094	(406)
13008 Commissions on Money Orders	3,500	499	(3,001)
13009 Company Registration	150,000	107,936	(42,064)
13010 Customs Fines	3,600	7,700	4,100
13011 Customs Officers Fees	237,000	251,783	14,783
13012 Electricity Inspection Fees	29,600	15,750	(13,850)
13013 Fines on Govt. Officers	2,300	0	(2,300)
13014 Pound Fees		300	300
13015 High Court	10,000	4,500	(5,500)
13016 Immigration Fees	100,000	161,960	61,960
13020 Magistrate Court	40,000	48,735	8,735
13021 Naturalization Fees	270,000	374,200	104,200
13022 Real Estate Agents Regis.	18,000	9,750	(8,250)
13023 Registration of Titles	150,000	136,077	(13,923)
13024 Survey Fees	-	0	-
13025 Trade Marks & Patents	90,000	96,013	6,013
13026 Weights & Measures	600	-	(600)
13027 Work Permit Fees	170,000	205,775	35,775
13030 Planning Application Fees	20,600	24,635	4,035
13031 Security Charge	110,000	125,790	15,790
13032 PWD Labatory	20,000	9,740	(10,260)
13033 Emergency Certificates	-	-	-
13034 Sand Mining	2,000		(2,000)
13035 GIS User Fees	1,000	2,273	1,273
13036 Internet Domain Management	175,900		(175,900)
13037 Scenic Flights	150,000	-	(150,000)
13099 Other Fees Fines and Permits	2,100	2,450	350
13038 Customs Fines	-	2,300	2,300
13040 Fingerprint Processing Fee	5,000		(5,000)
13039 ASYCUDA User Access Fees	-		-
Total	2,000,500	1,845,415	(155,085)
Rents, Interest and Dividends			
13501 Bank of Montserrat Interest (CDB)	44,000		(44,000)
13502 Concessions Rental - Airport	12,000	31,395	19,395
13503 Port Auth. CDB Loan Int #1 SFR-ORM	160,000	164,693	4,693
13505 Other Interest	55,000	15,742	(39,258)
13506 Personal Advances	48,500	26,263	(22,237)
13508 Royalties - Quarries	350,000	361,620	11,620
13599 Misc Rents, Interests, Dividends	215,200	188,522	(26,678)
Total	884,700	788,235	(96,465)
ECCB Profits			
14001 Share of ECCB Profit	-		-
	-	-	-

CONSOLIDATED FUND - April 2016 to March 2017
Detailed Statement of Recurrent Revenue

	ESTIMATE	ACTUAL REVENUE	SURPLUS (SHORTFALL)
Reimbursements			
14503 Overpayment Recovered	15,000	10,921	(4,079)
14504 Previous Years Reimbursement	20,000	288,815	268,815
14505 Reimbursements	80,000	169,656	89,656
	115,000	469,393	354,393
Budgets and Grants			
15001 Special Budgetary Assistance	79,224,900	74,393,435	(4,831,465)
	79,224,900	74,393,435	(4,831,465)
Other Revenue			
16002 Gain on Exchange	4,000	1,169	(2,831)
16006 Port Auth. Prin. - 01/SFR(OCR)	385,000	191,956	(193,044)
16014 Disposal of Vehicles	74,000		(74,000)
16015 Fisheries Receipts	-	11,050	11,050
16017 Hire of Agriculture Equipment	10,000	7,017	(2,983)
16018 Hospital Receipts	425,000	425,462	462
16019 Navigational Charge	50,000	71,370	21,370
16020 Nursery School Receipts	105,000	79,064	(25,936)
16021 Parcel Post	7,000	10,050	3,050
16022 Plant Propagation	15,000	13,685	(1,315)
16023 Proceeds of Customs Auction	-		-
16024 Sale of Condemned Stores	3,000	10,050	7,050
16025 Sale of Government Lands	30,000	120,360	90,360
16026 Sale of Maps etc.	17,000	9,259	(7,742)
16028 Sale of Trees	4,000	6,160	2,160
16029 Sale of Unallocated Stores	100	-	(100)
16030 School Bus Receipts	80,000	75,327	(4,673)
16031 School Feeding	60,000	42,617	(17,383)
16032 Stamp Sales	225,000	266,314	41,314
16033 Sale of Gov't Property	-	40,000	40,000
16034 Petty Receipts	24,000	6,274	(17,726)
16035 Gain on remittances	-		-
16036 Sale of Laws etc	800	1,976	1,176
16038 Lease of Government lands	60,000	78,652	18,652
16039 Revenue from re-saleable Stock	20,000	21,286	1,286
16040 Revenue From Hot Mix Plant Operation	50,000	1,020	(48,980)
16041 Revenue from Mechanical Spares	10,000	12,778	2,778
16042 Revenue from Plant & Workshop	600,000	668,249	68,249
16046 Post Office Box Fees		30,440	30,440
16047 Annual Summer Workshop	-	4,460	4,460
16049 Election Candidate Fees		2,000	2,000
160 Livestock Slaughtering	20,000		(20,000)
16099 Other Receipts	34,000	57,336	23,336
16099 Miscellaneous(MOF)		127,126	127,126
160 General Reciepts	1,000		(1,000)
16099 Library	5,000	14,903	9,903
	2,318,900	2,407,409	88,509
Total Non Tax Revenue	84,544,000	79,903,886	(4,640,114)
Grand Total Revenue	126,492,800	123,980,735	(2,512,065)

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
050 - Fire Department						
2A:Personal Emoluments						
210 Personal Emoluments	1,048,200	(65,300)		28,100	954,800	999,616 (44,816)
212 Wages	0	-			0	-
216 Allowances	157,600		10,000		167,600	160,245 7,355
	1,205,800	(65,300)	10,000	28,100	1,122,400	1,159,861 (37,461)
2C:Goods & Services						
220 Local Travel	0				0	-
228 Supplies & Materials	7,000				7,000	6,998 2
230 Uniform/Protective Clothing	40,000				40,000	39,956 45
232 Maintenance Services	100,000				100,000	99,678 322
242 Training	20,000				20,000	18,613 1,387
	167,000	-	0	0	167,000	165,244 1,756
TOTAL HEAD 050	1,372,800	(65,300)	10,000	28,100	1,289,400	1,325,105 (35,705)
051 - Police						
2A:Personal Emoluments						
210 Personal Emoluments	3,100,500			20,000	3,080,500	2,924,189 156,311
212 Wages	0				0	-
216 Allowances	517,800		20,000		537,800	523,311 14,489
	3,618,300	-	20,000	20,000	3,618,300	3,447,500 170,800
2B: Pensions Gratuities and other Benefits						
218 Pensions & Gratuities	0				0	0 -
	0	-	0	0	0	0 -
2C:Goods & Services						
220 Local Travel	0				0	-
222 Intn'l Travel & Subsist	55,000			12,000	43,000	42,129 871
224 Utilities	200,000			58,500	141,500	141,411 89
226 Communication Expenses	75,000		66,100		141,100	141,100 -
228 Supplies & Materials	25,000		1,500		26,500	26,490 10
229 Purch Furniture & Equip	80,000		15,000		95,000	94,942 58
230 Uniforms/Protective Clothing	80,000		31,000		111,000	110,980 20
232 Maintenance Services	235,000				235,000	234,962 38
236 Professional and Consultancy Services	11,000		6,300		17,300	17,300 -
238 Insurance	10,000				10,000	9,779 221
242 Training	80,000				80,000	79,992 8
246 Printing & Binding	10,000		4,200	1,500	12,700	11,148 1,552
	861,000	-	124,100	72,000	913,100	910,232 2,868
2D:Transfers and subsidies						
260 Grants & Contributions	176,900			44,800	132,100	130,507 1,593
	176,900	-	0	44,800	132,100	130,507 1,593
2F:Other Expenditure						
274 Emergency Expenditure	0				0	0 -
275 Sundry Expenses	0				0	0 -
281 Minor Works	0				0	0 -
284 Law Enforcement	59,000		17,800		76,800	76,795 5
	59,000	-	17,800	0	76,800	76,795 5
TOTAL Head 051	4,715,200	-	161,900	136,800	4,740,300	4,565,034 175,266
052 - Financial Crime and Analysis Unit						
2A:Personal Emoluments						
210 Personal Emoluments	128,400				128,400	119,095 9,305
212 Wages	0				0	-
216 Allowances	21,900				21,900	20,160 1,740
	150,300	-	0	0	150,300	139,255 11,045
2C:Goods & Services						
222 Intn'l Travel & Subsist	8,000		8,000		16,000	16,000 -
226 Communication Expenses	0				0	0 -
228 Supplies & Materials	0				0	0 -
236 Professional and Consultancy Services	10,000			9,000	1,000	699 301
242 Training	10,000			8,000	2,000	1,700 300
246 Printing & Binding	0				0	0 -
	28,000	-	8,000	17,000	19,000	18,399 601
2D:Transfers and subsidies						
262 Fees & Rewards	0				0	0 -
	0	-	0	0	0	0 -

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2F:Other Expenditure							
275 Sundry Expenses	400		2,000		2,400	2,326	74
	400	-	2,000	0	2,400	2,326	74
TOTAL HEAD 052	178,700	-	10,000	17,000	171,700	159,980	11,720
SUMMARY VOTE 05 POLICE							
2A:Personal Emoluments							
Fire	1,048,200	(65,300)	0	28,100	954,800	999,616	(44,816)
Police	3,100,500	-	0	20,000	3,080,500	2,924,189	156,311
Financial Crime and Analysis Unit	128,400	-	0	0	128,400	119,095	9,305
TOTAL Personal Emoluments	4,277,100	(65,300)	0	48,100	4,163,700	4,042,899	120,801
Wages							
Fire	0	-	0	0	0	0	-
Police	0	-	0	0	0	0	-
Financial Crime and Analysis Unit	0	-	0	0	0	0	-
TOTAL Wages	0	-	0	0	0	0	-
Allowances							
Fire	157,600	-	10,000	0	167,600	160,245	7,355
Police	517,800	-	20,000	0	537,800	523,311	14,489
Financial Crime and Analysis Unit	21,900	-	0	0	21,900	20,160	1,740
TOTAL Allowances	697,300	-	30,000	0	727,300	703,716	23,584
Benefits							
Fire	0	-	0	0	0	0	-
Police	0	-	0	0	0	0	-
Financial Crime And Analysis Unit	0	-	0	0	0	0	-
TOTAL BENEFITS	0	-	0	0	0	0	-
2C:Goods & Services							
Fire	167,000	-	0	0	167,000	165,244	1,756
Police	861,000	-	124,100	72,000	913,100	910,232	2,868
Financial Crime and Analysis Unit	28,000	-	8,000	17,000	19,000	18,399	601
TOTAL Goods & Services	1,056,000	-	132,100	89,000	1,099,100	1,093,876	5,224
2D:Transfers and Subsidies							
Fire	0	-	0	0	0	0	-
Police	176,900	-	0	44,800	132,100	130,507	1,593
Financial Crime and Analysis Unit	0	-	0	0	0	0	-
TOTAL Transfers and subsidies	176,900	-	0	44,800	132,100	130,507	1,593
2F:Other Expenditure							
Fire	0	-	0	0	0	0	-
Police	59,000	-	17,800	0	76,800	76,795	5
Financial Crime and Analysis Unit	400	-	2,000	0	2,400	2,326	74
TOTAL Other Expenditure	59,400	-	19,800	0	79,200	79,121	79
	6,266,700	(65,300)	181,900	181,900	6,201,400	6,050,120	151,280
GRAND SUMMARY							
2A:Personal Emoluments	4,277,100	(65,300)	0	48,100	4,163,700	4,042,899	120,801
Wages	0	-	0	0	0	0	-
Allowances	697,300	-	30,000	0	727,300	703,716	23,584
Benefits	0	-	0	0	0	0	-
2C:Goods & Services	1,056,000	-	132,100	89,000	1,099,100	1,093,876	5,224
2D:Transfers and subsidies	176,900	-	0	44,800	132,100	130,507	1,593
2F:Other Expenditure	59,400	-	19,800	0	79,200	79,121	79
TOTAL VOTE 05	6,266,700	(65,300)	181,900	181,900	6,201,400	6,050,120	151,280

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 07 LEGAL						
070 Legal Department						
2A:Personal Emoluments						
210 Personal Emoluments	855,400	(150,000)		23,000	682,400	621,457
216 Allowances	614,900	(138,000)		37,800	439,100	426,590
218 Pension and Gratuities			37,800	37,800	36,228	1,572
	1,470,300	(288,000)	37,800	60,800	1,159,300	1,084,275
2C:Goods & Services						
220 Local Travel	0			0		-
222 International Travel & Subsistence	50,000		15,000	65,000	49,124	15,877
224 Utilities	22,000			2,500	19,500	14,325
226 Communication Expenses	17,000			17,000	10,459	6,541
228 Supplies & Materials	20,000			11,000	10,910	90
232 Maintenance Services	3,300	4,500		7,800	4,916	2,884
234 Rental of Assets	0			0	0	-
236 Professional and Consultancy Services	11,000		18,500	29,500	28,968	532
246 Printing & binding	500		2,000	2,500	1,432	1,068
	123,800	-	40,000	11,500	152,300	120,134
2E:Social Services						
265 Social Protection	40,000			40,000	25,000	15,000
	40,000	-	0	0	40,000	25,000
2F:Other Expenditure						
272 Claims against Government	35,000			35,000	2,000	33,000
275 Sundry Expenses	70,000			5,500	64,500	37,412
	105,000	-	0	5,500	99,500	39,412
TOTAL VOTE 07	1,739,100	(288,000)	77,800	77,800	1,451,100	1,268,822
VOTE 08 Magistrates Court						
080 - Magistrate's Court						
2A:Personal Emoluments						
210 Personal Emoluments	188,700			188,700	169,512	19,188
216 Allowances	100,300			100,300	64,760	35,540
	289,000	-	0	0	289,000	234,272
2B: Pension and Gratuities						
218 Pension and Gratuities				0		-
	0	-	0	0	0	-
2C:Goods & Services						
220 Local Travel	0			0		-
226 Communication Expenses	4,200			4,200	2,322	1,878
228 Supplies & Materials	5,500			5,500	5,441	59
232 Maintenance Services	0			0		-
236 Professional and Consultancy Services	30,000			30,000	18,908	11,092
246 Printing & Binding	500			500		500
	40,200	-	0	0	40,200	26,671
2D:Transfers and subsidies						
	0			0		-
	0	-	0	0	0	-
2F:Other Expenditure						
275 Sundry Expenses	10,000			10,000	8,586	1,414
	10,000	-	0	0	10,000	8,586
TOTAL VOTE 08	339,200	-	0	0	339,200	269,530

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 09 SUPREME COURT							
090 - Supreme Court							
2A:Personal Emoluments							
210 Personal Emoluments	413,600			40,000	373,600	355,478	18,122
212 Wages	0				0	0	-
216 Allowances	127,500			21,500	106,000	82,309	23,691
218 Pensions and Gratuities					0		-
	541,100	-	0	61,500	479,600	437,786	41,814
2C:Goods & Services							
220 Local Travel	0				0		-
226 Communication Expenses	9,600				9,600	9,600	0
228 Supplies & Materials	13,500				13,500	13,308	192
230 Uniforms/Protective Clothing	3,500		600		4,100	4,100	-
232 Maintenance Services	7,500				7,500	5,836	1,664
234 Rental of Assets	7,700				7,700	6,907	794
236 Professional and Consultancy Services	110,000		61,500		171,500	157,829	13,671
240 Hosting & Entertainment	5,000		1,400		6,400	6,347	53
246 Printing & Binding	7,000			2,000	5,000	4,115	885
	163,800	-	63,500	2,000	225,300	208,041	17,259
2D:Transfer and subsidies							
260 Grants & Contributions	0				0		-
262 Fees & Rewards	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	8,000				8,000	7,947	53
	8,000	-	0	0	8,000	7,947	53
TOTAL VOTE 090	712,900	-	63,500	63,500	712,900	653,774	59,126
VOTE 10 LEGISLATURE							
100 Strategic management and administration							
2A:Personal Emoluments							
210 Personal Emoluments	606,400			37,000	569,400	539,372	30,028
212 Wages	0				0		-
216 Personal Allowances	185,200			12,000	173,200	167,714	5,486
	791,600	-	0	49,000	742,600	707,086	35,514
2C:Goods & Services							
220 Local Travel	6,000				6,000	1,797	4,203
224 Utilities	10,500		2,500		13,000	11,349	1,651
226 Communication Expenses	12,500				12,500	12,461	39
228 Supplies & Materials	6,000				6,000	5,659	341
229 Purchase of Furniture & Equipment	10,000		25,000		35,000	34,347	653
232 Maintenance Services	2,500				2,500	1,846	654
234 Rental of Assets	77,800				77,800	77,628	172
236 Professional and Consultancy Services	25,000		600		25,600	25,576	24
244 Advertising	5,000		3,500		8,500	8,435	65
246 Printing & Binding	15,000		17,400		32,400	32,310	90
	170,300	-	49,000	0	219,300	211,407	7,893
2D:Transfers and subsidies							
260 Grants & Contributions	59,200				59,200	59,100	100
	59,200	-	0	0	59,200	59,100	100
2F:Other Expenditure							
275 Sundry Expenses	1,500				1,500	1,429	71
	1,500	-	0	0	1,500	1,429	71
TOTAL HEAD 100	1,022,600	-	49,000	49,000	1,022,600	979,022	43,578

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
101 ADMINISTRATIVE SERVICES AND SUPPORT							
2A: Personal Emoluments							
210 Personal Emoluments	109,900			26,800	83,100	57,312	25,788
212 Wages	75,000			34,200	40,800	38,350	2,450
216 Personal Allowances	9,600	1,600			11,200	11,200	-
218 Pension and Gratuities					0		-
	194,500	1,600	0	61,000	135,100	106,862	28,238
2C: Goods & Services							
220 Local Travel	0				0		-
222 International Travel & Subsistence	27,500				27,500	27,429	71
224 Utilities	0				0		-
226 Communication Expenses	0				0		-
228 Supplies & Materials	5,000				5,000	4,998	2
229 Purchase of Furniture & Equipment	10,000				10,000	8,326	1,674
232 Maintenance Services	0				0		-
234 Rental of Assets	6,800				6,800	5,909	891
236 Professional and Consultancy Services	12,000	92,300	68,900		173,200	173,200	-
242 Training	15,000				15,000	14,831	169
244 Advertising	0				0		-
246 Printing & Binding	7,000	28,100			35,100	35,044	56
	83,300	120,400	68,900	0	272,600	269,737	2,863
2D: Transfers and subsidies							
260 Grants & Contributions	0				0		-
262 Fees & Rewards	0				0		-
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	0				0	0	-
280 Programme Production & Promotion	5,000				5,000	5,000	-
	5,000	-	0	0	5,000	5,000	-
TOTAL							
TOTAL HEAD 101	282,300	122,000	68,900	61,000	412,700	381,599	31,101
103 - OFFICE OF THE OPPOSITION							
2A: Personal Emoluments							
210 Personal Emoluments	0				0		-
212 Wages	89,800				89,800	80,821	8,979
216 Allowances	0				0		-
	89,800	-	0	0	89,800	80,821	8,979
2C: Goods & Services							
220 Local Travel	0				0		-
222 International Travel & Subsistence	0				0		-
224 Utilities	12,000				12,000	10,006	1,994
226 Communication Expenses	6,000		3,000		9,000	7,839	1,161
228 Supplies & Materials	4,000				4,000	3,961	39
229 Furniture Equipment and Resources	5,000			3,000	2,000	788	1,212
232 Maintenance services	2,700				2,700	1,392	1,308
234 Rental of Assets	30,000				30,000	30,000	-
236 Professional and Consultancy Services	15,000			7,900	7,100	7,039	61
242 Training	0				0	0	-
246 Printing & binding	2,000				2,000	3,500	(1,500)
	76,700	-	3,000	10,900	68,800	64,526	4,274
2D: Transfers and subsidies							
260 Grants & Contributions	0				0		-
262 Fees & Rewards	0				0		-
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	0				0		-
280 Programme Production and Promotion	1,500				1,500		1,500
	1,500	-	0	0	1,500	0	1,500
TOTAL							
TOTAL Head 103	168,000	-	3,000	10,900	160,100	145,347	14,753

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)	
SUMMARY VOTE 10 LEGISLATURE							
2A:Personal Emoluments							
Strategic Management and Administration	606,400	-	0	37,000	569,400	539,372	30,028
Administrative Services And Support	109,900	-	0	26,800	83,100	57,312	25,788
Office of the Opposition	0	-	0	0	0	0	-
TOTAL Personal Emoluments	716,300	-	0	63,800	652,500	596,684	55,816
Wages							
Strategic Management and Administration	0	-	0	0	0	0	-
Administrative Services And Support	75,000	-	0	34,200	40,800	38,350	2,450
Office of the Opposition	89,800	-	0	0	89,800	80,821	8,979
TOTAL Wages	164,800	-	0	34,200	130,600	119,171	11,429
Allowances							
Strategic Management and Administration	185,200	-	0	12,000	173,200	167,714	5,486
Administrative Services And Support	9,600	1,600	0	0	11,200	11,200	-
Office of the Opposition	0	-	0	0	0	0	-
TOTAL Allowances	194,800	1,600	0	12,000	184,400	178,914	5,486
Benefits							
Strategic Management and Administration	0	-	0	0	0	0	-
Administrative Services And Support	0	-	0	0	0	0	-
Office of the Opposition	0	-	0	0	0	0	-
TOTAL BENEFITS	0	-	0	0	0	0	-
2C:Goods & Services							
Strategic Management and Administration	170,300	-	49,000	0	219,300	211,407	7,893
Administrative Services And Support	83,300	120,400	68,900	0	272,600	269,737	2,863
Office of the Opposition	76,700	-	3,000	10,900	68,800	64,526	4,274
TOTAL Goods & Services	330,300	120,400	120,900	10,900	560,700	545,670	15,030
2D:Transfers and Subsidies							
Strategic Management and Administration	59,200	-	0	0	59,200	59,100	100
Administrative Services And Support	0	-	0	0	0	0	-
Office of the Opposition	0	-	0	0	0	0	-
TOTAL Transfers and subsidies	59,200	-	0	0	59,200	59,100	100
2F:Other Expenditure							
Strategic Management and Administration	1,500	-	0	0	1,500	1,429	71
Administrative Services And Support	5,000	-	0	0	5,000	5,000	-
Office of the Opposition	1,500	-	0	0	1,500	0	1,500
TOTAL Other Expenditure	8,000	-	0	0	8,000	6,429	1,571
TOTAL VOTE 10	1,473,400	122,000	120,900	120,900	1,595,400	1,505,968	89,432
GRAND SUMMARY							
2A:Personal Emoluments	716,300	-	0	63,800	652,500	596,684	55,816
Wages	164,800	-	0	34,200	130,600	119,171	11,429
Allowances	194,800	1,600	0	12,000	184,400	178,914	5,486
Benefits	0	-	0	0	0	0	-
2C:Goods & Services	330,300	120,400	120,900	10,900	560,700	545,670	15,030
2D:Transfers and subsidies	59,200	-	0	0	59,200	59,100	100
2F:Other Expenditure	8,000	-	0	0	8,000	6,429	1,571
TOTAL VOTE 10	1,473,400	122,000	120,900	120,900	1,595,400	1,505,968	89,432

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
11- OFFICE OF THE AUDITOR GENERAL							
2A:Personal Emoluments							
210 Personal Emoluments	732,500	(150,000)			582,500	558,278	24,222
212 Wages	11,000				11,000	10,920	80
216 Allowances	202,000	(40,000)			162,000	87,856	74,144
	945,500	(190,000)	0	0	755,500	657,054	98,446
2D: Pensions, Gratuities and Other Benefits							
218 Pension & Gratuities	56,500				56,500	19,814	36,686
	56,500	-	0	0	56,500	19,814	36,686
2C:Goods & Services							
220 Local Travel	6,000				6,000	4,095	1,905
222 International Travel & Subsistence	12,000		11,600		23,600	23,230	370
224 Utilities	30,000				30,000	17,758	12,242
226 Communication Expenses	7,500			600	6,900	3,842	3,058
228 Supplies & Materials	4,000		3,000		7,000	6,484	516
232 Maintenance services	4,700				4,700	445	4,255
234 Rental of Assets	78,000			14,600	63,400	59,220	4,180
236 Professional and Consultancy Services	80,000				80,000	75,585	4,415
242 Training	20,000		6,000		26,000	23,722	2,278
246 Printing & binding	6,000			6,000	0	0	-
	248,200	-	20,600	21,200	247,600	214,381	33,219
2D:Transfers and subsidies							
260 Grants & Contributions	2,800		600		3,400	2,717	683
262 Fees & Rewards	0				0	-	-
	2,800	-	600	0	3,400	2,717	683
2F:Other Expenditure							
275 Sundry Expenses	5,000				5,000	2,308	2,693
	5,000	-	0	0	5,000	2,308	2,693
TOTAL VOTE 11	1,258,000	(190,000)	21,200	21,200	1,068,000	896,273	171,727
VOTE 12 - OFFICE OF THE DEPUTY GOVERNOR							
120 Office of the Deputy Governor							
2A:Personal Emoluments							
210 Personal Emoluments	635,600			6,000	629,600	613,588	16,012
212 Wages	0				0	-	-
216 Personal Allowances	127,600				127,600	123,977	3,623
	763,200	-	0	6,000	757,200	737,565	19,635
2B:Pensions,Gratuities & Other Benefits							
218 Pensions & Gratuities	11,095,800	446,700	256,600		11,799,100	11,795,693	3,407
219 Other Benefits	0				0	-	-
	11,095,800	446,700	256,600	0	11,799,100	11,795,693	3,407
2C:Goods and Services							
222 International Travel & Subsistence	37,700		40,700		78,400	74,954	3,446
224 Utilities	687,000			137,000	550,000	504,720	45,280
226 Communications	22,000				22,000	21,899	101
228 Supplies & Materials	20,000				20,000	19,982	18
229 Purchase of Furniture & Equipment	38,100		90,000		128,100	127,752	348
230 Uniforms/Protective clothing	4,500				4,500	1,435	3,065
232 Maintenance Services	450,000				450,000	437,346	12,654
234 Rental of Assets	372,900		18,400		391,300	397,247	(5,947)
236 Professional and Consultancy Services	630,000			10,700	619,300	612,461	6,839
242 Training	0				0	-	-
244 Advertising	0				0	-	-
246 Printing & Binding	5,000				5,000	3,641	1,359
	2,267,200	-	149,100	147,700	2,268,600	2,201,438	67,162
2D: Transfers & Subsidies							
	0				0	-	-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	5,500				5,500	5,447	53
281 Minor Works	0				0	-	-
	5,500	-	0	0	5,500	5,447	53
TOTAL HEAD 120	14,131,700	446,700	405,700	153,700	14,830,400	14,740,143	90,257

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
121 Human Resources							
2A:Personal Emoluments							
210 Personal Emoluments	757,900				757,900	746,264	11,636
212 Wages	0				0		-
216 Allowances	196,300				196,300	192,041	4,259
	954,200	-	0	0	954,200	938,305	15,895
2B:Pensions,Gratuities & Other Benefits							
218 Pension & Gratuities	0				0		-
219 Other Benefits	0				0		-
	0	-	0	0	0	0	-
2C:Goods & Services							
226 Communication	17,000				17,000	14,676	2,324
228 Supplies & Materials	25,000				25,000	24,731	269
230 Uniforms & Protective clothing	0				0		-
236 Professional and Consultancy Services	5,009,300				5,009,300	3,285,179	1,724,121
242 Training	2,361,800		100,000		2,461,800	2,457,393	4,407
244 Advertising	20,000			500	19,500	19,410	90
246 Printing & Binding	0				0		-
	7,433,100	-	100,000	500	7,532,600	5,801,389	1,731,211
2D: Transfers & Subsidies							
262 Fees & Rewards	0				0		-
272 Claims against Government	100,000		4,000		104,000	101,927	2,073
275 Sundry Expenses	6,500		0		6,500	6,452	48
	106,500	-	4,000	0	110,500	108,379	2,121
TOTAL Head 121	8,493,800	-	104,000	500	8,597,300	6,848,073	1,749,227
122 Her Majesty's Prison							
2A:Personal Emoluments							
210 Personal Emoluments	963,300			90,200	873,100	872,789	311
212 Wages	18,200				18,200	18,144	56
216 Allowances	45,200		6,100	3,900	47,400	36,378	11,022
	1,026,700	-	6,100	94,100	938,700	927,311	11,389
2C:Goods & Services							
228 Supplies & Materials	120,000		25,100		145,100	145,100	0
230 Uniforms/Protective Clothing	25,000				25,000	24,960	40
232 Maintenance Services	32,000				32,000	35,155	(3,155)
236 Professional and Consultancy Services	38,000			900	37,100	35,383	1,717
	215,000	-	25,100	900	239,200	240,598	(1,398)
2D:Transfers and subsidies							
262 Fees & Rewards	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	2,000			400	1,600	1,311	289
	2,000	-	0	400	1,600	1,311	289
TOTAL HEAD 122	1,243,700	-	31,200	95,400	1,179,500	1,169,220	10,280
123 Defence Force							
2C:Goods & Services							
226 Communication Expenses	800			200	600	225	375
228 Supplies & Materials	9,500				9,500	9,099	401
229 Purchase of Furniture & Equipment	10,200		40,000		50,200	50,114	86
230 Uniforms/Protective Clothing	4,000		12,700		16,700	16,295	405
232 Maintenance Services	8,100			2,500	5,600	5,372	228
242 Training	5,000			200	4,800	4,550	250
	37,600	0	52,700	2,900	87,400	85,655	1,745
2D:Transfers and subsidies							
260 Grants & Contributions	57,600		600		58,200	58,122	78
262 Fees & Rewards	0				0		-
	57,600	-	600	0	58,200	58,122	78
2F:Other Expenditure							
275 Sundry Expenses	1,000			400	600	568	32
	1,000	-	0	400	600	568	32
TOTAL HEAD 123	96,200	-	53,300	3,300	146,200	144,345	1,855

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
124 Disaster Management Co-Ordination Agency							
2A:Personal Emoluments							
210 Personal Emoluments	317,000			700	316,300	313,044	3,256
212 Wages	0				0		-
216 Allowances	36,800			3,600	33,200	33,120	80
	353,800	-	0	4,300	349,500	346,164	3,336
2C:Goods & Services							
224 Utilities	705,000			196,000	509,000	461,642	47,358
226 Communication Expense	23,000			2,000	21,000	20,271	729
228 Supplies & Materials	22,000			1,900	20,100	15,818	4,282
229 Purchase of Furniture & Equipment	35,000				35,000	34,511	489
230 Uniforms/Protective Clothing					0		-
232 Maintenance Services	180,000		91,000		271,000	240,062	30,938
234 Rental of Assets	18,000				18,000	18,000	-
	983,000	-	91,000	199,900	874,100	790,304	83,796
2D:Transfers and subsidies							
261 Subventions	6,250,000			221,900	6,028,100	6,027,890	210
262 Fees & Rewards	0				0		-
	6,250,000	-	0	221,900	6,028,100	6,027,890	210
2F:Other Expenditure							
274 Emergency Expenditure	50,000				50,000	4,092	45,908
275 Sundry Expenses	8,000			2,000	6,000	5,184	816
	58,000	-	0	2,000	56,000	9,276	46,724
TOTAL HEAD 124	7,644,800	-	91,000	428,100	7,307,700	7,173,635	134,065
125 Governor							
2A:Personal Emoluments							
210 Personal Emoluments	181,100			400	180,700	180,306	394
212 Wages	88,200				88,200	82,863	5,337
216 Allowances	23,200				23,200	23,138	62
	292,500	-	0	400	292,100	286,307	5,793
2B:Pensions,Gratuities & Other Benefits							
218 Pension & Gratuities	0				0	0	-
219 Other Benefits	0				0	0	-
	0	-	0	0	0	0	-
2C:Goods & Services							
226 Communication Expenses	12,000				12,000	11,788	212
228 Supplies & Materials	10,000			3,200	6,800	7,249	(449)
230 Uniforms & Protective clothing	2,000				2,000	586	1,414
232 Maintenance Services	10,000				10,000	4,608	5,392
	34,000	-	0	3,200	30,800	24,231	6,569
2F OTHER EXPENDITURE							
275 Sundry Expenses	1,200			600	600	200	400
	1,200	-	0	600	600	200	400
TOTAL HEAD 125	327,700	-	0	4,200	323,500	310,737	12,763

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
FINAL SUMMARY VOTE 12 Office of the Deputy Governor							
PERSONAL EMOLUMENTS							
Headquarters	635,600	-	0	6,000	629,600	613,588	16,012
Human Resources	757,900	-	0	0	757,900	746,264	11,636
Prison	963,300	-	0	90,200	873,100	872,789	311
Defence Force	0	-	0	0	0	0	-
Disaster Management Coordination Agency	317,000	-	0	700	316,300	313,044	3,256
Governor	181,100	-	0	400	180,700	180,306	394
TOTAL PERSONAL EMOLUMENTS	2,854,900	-	0	97,300	2,757,600	2,725,991	31,609
WAGES							
Headquarters	0	-	0	0	0	0	-
Human Resources	0	-	0	0	0	0	-
Prison	18,200	-	0	0	18,200	18,144	56
Defence Force	0	-	0	0	0	0	-
Disaster Management Coordination Agency	0	-	0	0	0	0	-
Governor	88,200	-	0	0	88,200	82,863	5,337
TOTAL WAGES	106,400	-	0	0	106,400	101,007	5,393
ALLOWANCES							
Headquarters	127,600	-	0	0	127,600	123,977	3,623
Human Resources	196,300	-	0	0	196,300	192,041	4,259
Prisons	45,200	-	6,100	3,900	47,400	36,378	11,022
Defence Force	0	-	0	0	0	0	-
Disaster Management Coordination Agency	36,800	-	0	3,600	33,200	33,120	80
Governor	23,200	-	0	0	23,200	23,138	62
TOTAL ALLOWANCES	429,100	-	6,100	7,500	427,700	408,653	19,047
BENEFITS							
Headquarters	11,095,800	446,700	256,600	0	11,799,100	11,795,693	3,407
Human Resources	0	-	0	0	0	0	-
Prisons	0	-	0	0	0	0	-
Defence Force	0	-	0	0	0	0	-
Disaster Management Coordination Agency	0	-	0	0	0	0	-
Governor	0	-	0	0	0	0	-
TOTAL BENEFITS	11,095,800	446,700	256,600	0	11,799,100	11,795,693	3,407
SERVICES							
Headquarters	2,267,200	-	149,100	147,700	2,268,600	2,201,438	67,162
Human Resources	7,433,100	-	100,000	500	7,532,600	5,801,389	1,731,211
Prison	215,000	-	25,100	900	239,200	240,598	(1,398)
Defence Force	37,600	-	52,700	2,900	87,400	85,655	1,745
Disaster Management Coordination Agency	983,000	-	91,000	199,900	874,100	790,304	83,796
Governor	34,000	-	0	3,200	30,800	24,231	6,569
TOTAL SERVICES	10,969,900	-	417,900	355,100	11,032,700	9,143,615	1,889,085
2D: TRANSFERS AND SUBSIDIES							
Headquarters	0	-	0	0	0	0	-
Human Resources	106,500	-	4,000	0	110,500	108,379	2,121
Prison	0	-	0	0	0	0	-
Defence Force	57,600	-	600	0	58,200	58,122	78
Disaster Management Coordination Agency	6,250,000	-	0	221,900	6,028,100	6,027,890	210
Governor	0	-	0	0	0	0	-
TOTAL TRANSFER AND SUBSIDIES	6,414,100	-	4,600	221,900	6,196,800	6,194,392	2,408
2F OTHER EXPENDITURE							
Headquarters	5,500	-	0	0	5,500	5,447	53
Human Resources	0	-	0	0	0	0	-
Prison	2,000	-	0	400	1,600	1,311	289
Defence Force	1,000	-	0	400	600	568	32
Disaster Management Coordination Agency	58,000	-	0	2,000	56,000	9,276	46,724
Governor	1,200	-	0	600	600	200	400
TOTAL OTHER EXPENDITURE	67,700	-	0	3,400	64,300	16,802	47,498
TOTAL VOTE 12	31,937,900	446,700	685,200	685,200	32,384,600	30,386,153	1,998,447

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)	
GRAND SUMMARY							
2A: Personal Emoluments							
210 Personal Emoluments	2,854,900	-	0	97,300	2,757,600	2,725,991	31,609
212 Wages	106,400	-	0	0	106,400	101,007	5,393
216 Allowances	429,100	-	6,100	7,500	427,700	408,653	19,047
	3,390,400	-	6,100	104,800	3,291,700	3,235,651	56,049
2B: Pension Gratuities and other Benefits							
218 Pensions and Gratuities							
219 Other benefits	11,095,800	446,700	256,600	0	11,799,100	11,795,693	3,407
	11,095,800	446,700	256,600	0	11,799,100	11,795,693	3,407
2C: Goods & Services							
222 International Travel & Subsistence	37,700	-	40,700	0	78,400	74,954	3,446
224 Utilities	1,392,000	-	0	333,000	1,059,000	966,363	92,637
226 Communication Expenses	74,800	-	0	2,200	72,600	68,859	3,741
228 Supplies & Materials	206,500	-	25,100	5,100	226,500	221,979	4,521
229 Purchase of Furniture & Equipment	83,300	-	130,000	0	213,300	212,377	923
230 Uniform/Protective Clothing	35,500	-	12,700	0	48,200	43,276	4,924
232 Maintenance Services	680,100	-	91,000	2,500	768,600	722,543	46,057
234 Rental of Assets	390,900	-	18,400	0	409,300	415,247	(5,947)
236 Professional and Consultancy Services	5,677,300	-	0	11,600	5,665,700	3,933,023	1,732,677
242 Training	2,366,800	0	100,000	200	2,466,600	2,461,943	4,657
244 Advertising	20,000	-	0	500	19,500	19,410	90
246 Printing & Binding	5,000	-	0	0	5,000	3,641	1,359
	10,969,900	-	417,900	355,100	11,032,700	9,143,615	1,889,085
2D: Transfers and subsidies							
260 Grants & Contributions	57,600	-	600	0	58,200	58,122	78
261 Subventions	6,250,000	-	0	221,900	6,028,100	6,027,890	210
262 Fees & Rewards	0	-	0	0	0	0	-
	6,307,600	-	600	221,900	6,086,300	6,086,012	288
2F: Other Expenditure							
272 Claims against Government	100,000	-	4,000	0	104,000	101,927	2,073
274 Emergency Expenditure	50,000	-	0	0	50,000	4,092	45,908
275 Sundry Expenses	24,200	-	0	3,400	20,800	19,163	1,637
281 Minor Works	0	-	-	-	0	0	-
	174,200	-	4,000	3,400	174,800	125,181	49,619
TOTAL VOTE 12	31,937,900	446,700	685,200	685,200	32,384,600	30,386,153	1,998,447
	0	-			0		
VOTE 13- PUBLIC PROSECUTION							
130 Public Prosecution							
2A: Personal Emoluments							
210 Personal Emoluments	319,500				319,500	267,936	51,564
212 Wages	0				0	-	-
216 Allowances	237,600				237,600	176,922	60,678
	557,100	-	0	0	557,100	444,859	112,241
2C: Goods & Services							
220 Local Travel			3,700		3,700	4,349	(649)
222 International Travel & Subsistence	20,000		5,000		25,000	23,872	1,128
224 Utilities	25,000			5,000	20,000	14,144	5,856
226 Communication Expense	10,000			800	9,200	8,358	842
228 Supplies & Materials	10,000				10,000	9,528	472
229 Purchase of Furniture & Equipment	0				0	0	-
230 Uniforms/Protective Clothing	0				0	-	-
232 Maintenance Services	5,000				5,000	4,276	724
234 Rental of Assets	0				0	-	-
236 Professional and Consultancy Services	7,400			4,400	3,000	2,520	480
246 Printing & Binding	2,500				2,500	1,071	1,429
	79,900	0	8,700	10,200	78,400	68,118	10,282
2D: Transfers and subsidies							
262 Fees & Rewards	0				0	-	-
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	12,200		1,500		13,700	9,263	4,437
	12,200	-	1,500	0	13,700	9,263	4,437
TOTAL HEAD 130	649,200	-	10,200	10,200	649,200	522,240	126,960

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 15 - OFFICE OF THE PREMIER							
150 - Strategic Management and Administration							
2A: Personal Emoluments							
210 Personal Emoluments	866,100	-		105,800	760,300	796,914	(36,614)
212 Wages	18,600		9,600		28,200	27,372	828
216 Allowances	253,800	-		20,000	233,800	252,883	(19,083)
	1,138,500	-	9,600	125,800	1,022,300	1,077,170	(54,870)
2D: Pensions Gratuities and other Benefits							
218 Pension & Gratuities	9,200		8,000	14,900	2,300	17,118	(14,818)
	9,200	-	8,000	14,900	2,300	17,118	(14,818)
2C: Goods & Services							
220 Local Travel	2,000				2,000	1,421	579
222 Int'l Travel & Subsistence	71,000		130,900		201,900	190,701	11,199
226 Communication Expenses	23,000	6,200	9,000		38,200	38,190	10
228 Supplies & Materials	14,500	6,000	6,000		26,500	26,293	207
229 Purch of Furniture & Equip	205,500				205,500	205,400	100
232 Maintenance Services	25,000		11,500		36,500	36,066	434
234 Rental of Assets	0	32,600			32,600		32,600
236 Professional and Consultancy Services	85,000	368,000	343,900		796,900	796,782	118
240 Hosting & Entertainment	25,000		10,000		35,000	34,941	59
244 Advertising	2,000	107,500	34,000		143,500	142,504	996
246 Printing & Binding	2,000	5,000	10,000		17,000	16,476	524
	455,000	525,300	555,300	0	1,535,600	1,488,774	46,826
2D: Transfers and subsidies							
260 Grants and Contributions	605,000		15,000		620,000	619,999	1
261 Subventions	7,432,200	-		522,000	6,910,200	6,614,617	295,584
	0				0		-
	8,037,200	-	15,000	522,000	7,530,200	7,234,616	295,584
2F: Other Expenditure							
275 Sundry Expenses	19,600		4,500		24,100	23,954	146
276 Culture	0				0	-	-
280 Programme Production & Promotion	0				0	-	-
281 Minor Works	29,000		110,500		139,500	137,934	1,566
	48,600	-	115,000	0	163,600	161,888	1,712
TOTAL HEAD 150	9,688,500	525,300	702,900	662,700	10,254,000	9,979,565	274,435
152 Broadcasting							
2A: Personal Emoluments							
210 Personal Emoluments	583,900			22,600	561,300	532,818	28,482
212 Wages	36,700				36,700	10,426	26,274
216 Allowances	35,600		1,100		36,700	36,617	83
	656,200	-	1,100	22,600	634,700	579,861	54,839
2B Pension and Gratuities							
218 Pension and Gratuities	9,200			5,000	4,200		4,200
	9,200	-	0	5,000	4,200	0	4,200
2C: Goods & Services							
220 Local Travel	0				0		-
224 Utilities	72,000		18,000	1,100	88,900	86,584	2,316
226 Communication Expenses	35,000				35,000	34,514	486
228 Supplies & Materials	7,000		2,000		9,000	8,518	482
229 Purchase of Furniture & Equipment	137,600				137,600	137,506	94
230 Uniform/Protective Clothing	2,500				2,500	2,500	-
232 Maintenance Services	61,400				61,400	60,798	602
236 Professional and Consultancy Services	18,600		3,000		21,600	19,970	1,630
234 Rental of Assets	103,200		36,000		139,200	171,800	(32,600)
244 Advertising	1,400			400	1,000	339	661
246 Printing & Binding	800				800	756	44
	439,500	-	59,000	1,500	497,000	523,284	(26,284)
2D: Transfers and subsidies							
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	2,000				2,000	1,568	432
280 Programme Production & Promotion	51,900		22,700		74,600	65,600	9,000
	53,900	-	22,700	0	76,600	67,168	9,432
TOTAL Head 152	1,158,800	-	82,800	29,100	1,212,500	1,170,313	42,187

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
153 - External Affairs & Trade							
2A:Personal Emoluments							
210 Personal Emoluments	107,700			28,500	79,200	59,296	19,904
212 Wages	0				0		-
216 Allowances	52,400			37,100	15,300	9,600	5,700
	160,100	-	0	65,600	94,500	68,896	25,604
2B: Pension Gratuities and other Benefits							
218 Pension & Gratuities	0				0		-
	0	-	0	0	0	0	-
2C:Goods & Services							
220 Local Travel	0				0		-
222 Intn'l Travel & Subsistence	17,000				17,000	16,999	1
224 Utilities	0				0		-
226 Communication Expenses	0				0		-
228 Supplies & Materials	1,500				1,500	955	545
229 Purch of Furniture & Equip	0				0		-
232 Maintenance Services	0				0		-
234 Rental of Assets	0				0		-
240 Hosting & Entertainment	0				0		-
244 Advertising	0				0		-
246 Printing & Binding	0				0		-
	18,500	-	0	0	18,500	17,954	546
2D:Transfers and subsidies							
260 Grants and Contributions	4,115,700			55,000	4,060,700	4,056,404	4,296
261 Subventions	0				0		-
	4,115,700	-	0	55,000	4,060,700	4,056,404	4,296
2F:Other Expenditure							
275 Sundry Expenses	1,100				1,100	1,100	-
276 Culture	0				0		-
280 Programme Production & Promotion	0				0		-
281 Minor Works	0				0		-
	1,100	-	0	0	1,100	1,100	-
TOTAL HEAD 153	4,295,400	-	0	120,600	4,174,800	4,144,354	30,446
154 Development Planning and Policy Co-Ordination							
2A:Personal Emoluments							
210 Personal Emoluments	233,200			4,000	229,200	156,632	72,568
212 Wages	0				0		-
216 Allowances	42,800				42,800	31,841	10,959
218 Pensions and Gratuities	0				0		-
	276,000	-	0	4,000	272,000	188,473	83,527
2C:Goods & Services							
228 Supplies & Materials	4,000				4,000	3,946	54
229 Purchase of Furniture & Equipment	0				0		-
232 Maintenance Services	0				0		-
236 Professional and Consultancy Services	10,000				10,000	9,000	1,000
246 Printing & Binding	5,000				5,000	3,600	1,400
	19,000	-	0	0	19,000	16,546	2,454
2F:Other Expenditure							
275 Sundry Expenses	10,000				10,000	9,902	98
	10,000	-	0	0	10,000	9,902	98
TOTAL Head 154	305,000	-	0	4,000	301,000	214,921	86,079
155 Info, Tec, & E-Gov't Services							
2A:Personal Emoluments							
210 Personal Emoluments	518,200			35,000	483,200	511,434	(28,234)
212 Wages	0				0		-
216 Allowances	86,700			8,500	78,200	86,640	(8,440)
	604,900	-	0	43,500	561,400	598,074	(36,674)
2C:Goods & Services							
226 Communication Expenses	251,000				251,000	242,087	8,913
228 Supplies & Materials	6,000			2,400	3,600	3,516	84
229 Purchase of Furniture & Equipment	0				0		-
232 Maintenance Services	165,000				165,000	164,978	22
236 Professional and Consultancy Services	769,000		76,600		845,600	845,353	247
242 Training	0				0		-
	1,191,000	-	76,600	2,400	1,265,200	1,255,933	9,267
2D:Transfers and subsidies							
262 Fees & Rewards	0				0		-
	0	-	0	0	0	0	-

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2F:Other Expenditure							
275 Sundry Expenses	1,000				1,000	1,000	-
	1,000	-	0	0	1,000	1,000	-
TOTAL Head 155	1,796,900	-	76,600	45,900	1,827,600	1,855,007	(27,407)
FINAL SUMMARY VOTE 15 Office Of The Premier							
PERSONAL EMOLUMENTS							
Strategic Management and Administration	866,100	-	0	105,800	760,300	796,914	(36,614)
External Affairs & Trade	107,700	-	0	28,500	79,200	59,296	19,904
Broadcasting	583,900	-	0	22,600	561,300	532,818	28,482
Development Planning & Policy Co-ordination	233,200	-	0	4,000	229,200	156,632	72,568
Info, Tec, & E-Gov't Services	518,200	-	0	35,000	483,200	511,434	(28,234)
TOTAL Personal Emoluments	2,309,100	-	0	195,900	2,113,200	2,057,094	56,106
WAGES							
Strategic Management and Administration	18,600	-	9,600	0	28,200	27,372	828
External Affairs & Trade	0	-	0	0	0	0	-
Broadcasting	36,700	-	0	0	36,700	10,426	26,274
Development Planning & Policy Co-ordination	0	-	0	0	0	0	0
Info, Tec & E-Gov't Services	0	-	0	0	0	0	0
TOTAL WAGES	55,300	-	9,600	0	64,900	37,798	27,102
ALLOWANCES							
Strategic Management and Administration	253,800	-	0	20,000	233,800	252,883	(19,083)
External Affairs & Trade	52,400	-	0	37,100	15,300	9,600	5,700
Broadcasting	35,600	-	1,100	0	36,700	36,617	83
Development Planning & Policy Co-ordination	42,800	-	0	0	42,800	31,841	10,959
Info, Tec & Gov't Services	86,700	-	0	8,500	78,200	86,640	(8,440)
TOTAL ALLOWANCES	471,300	-	1,100	65,600	406,800	417,582	(10,782)
BENEFITS							
Strategic Management and Administration	9,200	-	8,000	14,900	2,300	17,118	(14,818)
External Affairs & Trade	0	-	0	0	0	0	-
Broadcasting	9,200	-	0	5,000	4,200	0	4,200
Development Planning & Policy Co-ordination	0	-	0	0	0	0	-
Info, Tec & Gov't Service	0	-	0	0	0	0	-
TOTAL BENEFITS	18,400	-	8,000	19,900	6,500	17,118	(10,618)
SERVICES							
Strategic Management and Administration	455,000	525,300	555,300	0	1,535,600	1,488,774	46,826
External Affairs & Trade	18,500	-	0	0	18,500	17,954	546
Broadcasting	439,500	-	59,000	1,500	497,000	523,284	(26,284)
Development Planning & Policy Co-ordination	19,000	-	0	0	19,000	16,546	2,454
Info, Tec & Gov't Services	1,191,000	-	76,600	2,400	1,265,200	1,255,933	9,267
TOTAL SERVICES	2,123,000	525,300	690,900	3,900	3,335,300	3,302,492	32,808
2D: TRANSFERS AND SUBSIDIES							
Strategic Management and Administration	8,037,200	-	15,000	522,000	7,530,200	7,234,616	295,584
External Affairs & Trade	4,115,700	-	0	55,000	4,060,700	4,056,404	4,296
Broadcasting	0	-	0	0	0	0	0
Development Planning & Policy Co-ordination	0	-	0	0	0	0	0
Info, Tec & Gov't Services	0	-	0	0	0	0	0
TOTAL TRANSFER AND SUBSIDIES	12,152,900	-	15,000	577,000	11,590,900	11,291,020	299,880
2F OTHER EXPENDITURE							
Strategic Management and Administration	48,600	-	115,000	0	163,600	161,888	1,712
External Affairs & Trade	1,100	-	0	0	1,100	1,100	-
Broadcasting	53,900	-	22,700	0	76,600	67,168	9,432
Development Planning & Policy Co-ordination	10,000	-	0	0	10,000	9,902	98
Info, Tec, & Gov't Services	1,000	-	0	0	1,000	1,000	-
TOTAL OTHER EXPENDITURE	114,600	-	137,700	0	252,300	241,058	11,242
TOTAL VOTE 15	17,244,600	525,300	862,300	862,300	17,769,900	17,364,161	405,739

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
GRAND SUMMARY							
2A: Personal Emoluments							
210 Personal Emoluments	2,309,100	-	0	195,900	2,113,200	2,057,094	56,106
212 Wages	55,300	-	9,600	0	64,900	37,798	27,102
216 Allowances	471,300	-	1,100	65,600	406,800	417,582	(10,782)
	2,835,700	-	10,700	261,500	2,584,900	2,512,474	72,426
2B: Pension Gratuities and other Benefits							
219 Other benefits	18,400	-	8,000	19,900	6,500	17,118	(10,618)
	18,400	-	8,000	19,900	6,500	17,118	(10,618)
2C: Goods & Services							
220 Local travel	2,000	-	0	0	2,000	1,421	579
222 International Travel & Subsistence	88,000	-	130,900	0	218,900	207,700	11,200
224 Utilities	72,000	-	18,000	1,100	88,900	86,584	2,316
226 Communication Expenses	309,000	6,200	9,000	0	324,200	314,790	9,410
228 Supplies & Materials	33,000	6,000	8,000	2,400	44,600	43,228	1,372
229 Purchase of Furniture & Equipment	343,100	-	0	0	343,100	342,906	194
230 Uniform/Protective Clothing	2,500	-	0	0	2,500	2,500	-
232 Maintenance Services	251,400	-	11,500	0	262,900	261,842	1,058
234 Rental of Assets	103,200	32,600	36,000	0	171,800	171,800	0
236 Professional and Consultancy Services	882,600	368,000	423,500	0	1,674,100	1,671,105	2,995
240 Hosting & Entertainment	25,000	-	10,000	0	35,000	34,941	59
242 Training	0	-	0	0	0	0	-
244 Advertising	3,400	107,500	34,000	400	144,500	142,843	1,657
246 Printing & Binding	7,800	5,000	10,000	0	22,800	20,832	1,968
	2,123,000	525,300	690,900	3,900	3,335,300	3,302,492	32,808
2D: Transfers and subsidies							
260 Grants & Contributions	4,720,700	-	15,000	55,000	4,680,700	4,676,403	4,297
261 Subventions	7,432,200	-	0	522,000	6,910,200	6,614,617	295,584
262 Fees & Rewards	0	-	0	0	0	0	-
	12,152,900	-	15,000	577,000	11,590,900	11,291,020	299,880
2F: Other Expenditure							
275 Sundry Expenses	33,700	-	4,500	0	38,200	37,524	676
276 Culture	0	-	0	0	0	0	-
280 Programme Production & Promotion	51,900	-	22,700	0	74,600	65,600	9,000
281 Minor Works	29,000	-	110,500	0	139,500	137,934	1,566
	114,600	-	137,700	0	252,300	241,058	11,242
TOTAL VOTE 15	17,244,600	525,300	862,300	862,300	17,769,900	17,364,161	405,739

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 20 - MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT							
200 Strategic Management & Admin							
2A: Personal Emoluments							
210 Personal Emoluments	460,500			70,000	390,500	364,401	26,099
212 Wages	0				0		-
216 Allowances	165,400		11,000		176,400	173,357	3,043
	625,900	-	11,000	70,000	566,900	537,758	29,142
2B: Pension Gratuities and other Benefits							
218 Pensions and Gratuities	0				0		-
	0	-	0	0	0	0	-
2C: Goods & Services							
220 Local Travel	0				0		-
222 Int'l Travel & subsistence	220,000				220,000	219,759	241
226 Communication Expenses	18,500				18,500	12,699	5,801
228 Supplies & Materials	15,000				15,000	14,827	173
229 Purch of Furniture & Equip	391,400		153,000		544,400	536,656	7,744
232 Maintenance Services	12,000				12,000	6,385	5,615
234 Rental of Assets	0				0		-
236 Professional and Consultancy Services	262,000			97,900	164,100	144,717	19,383
240 Hosting & Entertainment	10,000			6,500	3,500		3,500
242 Training	0				0		-
246 Printing & Binding	0				0		-
247 Investment Promotions	0				0		-
	928,900	-	153,000	104,400	977,500	935,043	42,457
2D: Transfers and subsidies							
260 Grants & Contributions	0				0		-
261 Subventions	746,900		292,900		1,039,800	1,038,730	1,070
	746,900	-	292,900	0	1,039,800	1,038,730	1,070
2F: Other Expenditure							
272 Claims against government	250,000		15,300	50,000	215,300	265,145	(49,845)
274 Emergency Expenditure	0				0		-
275 Sundry Expenses	2,000				2,000	1,942	58
281 Minor Works	15,000				15,000	12,563	2,437
	267,000	-	15,300	50,000	232,300	279,649	(47,349)
TOTAL Head 200	2,568,700	-	472,200	224,400	2,816,500	2,791,180	25,320
203 Fiscal Policy & Eco Management							
2A: Personal Emoluments							
210 Personal Emoluments	432,900			57,200	375,700	326,487	49,213
212 Wages	0				0		-
216 Allowances	95,400				95,400	78,843	16,557
	528,300	-	0	57,200	471,100	405,330	65,770
2C: Goods & Services							
222 International Travel & Subsistence	18,000				18,000	7,470	10,530
229 Purchase of Furniture	1,600,000				1,600,000	1,593,656	6,344
236 Professional and Consultancy Services	110,000		10,000		120,000	114,210	5,790
	1,728,000	-	10,000	0	1,738,000	1,715,336	22,664
2D: Transfers and Subsidies							
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	0				0	0	-
274 Emergency Expenditure	150,000				150,000		150,000
	150,000	-	0	0	150,000	0	150,000
2G: Debt							
290 Debt Servicing - Domestic	324,400				324,400	324,328	72
292 Debt Servicing - Foreign	502,000				502,000	501,689	311
293 Debt Servicing - Interest	247,300				247,300	225,530	21,770
	1,073,700	-	0	0	1,073,700	1,051,547	22,153
TOTAL Head 203	3,480,000	-	10,000	57,200	3,432,800	3,172,213	260,587

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
204 Statistical Management							
2A: Personal Emoluments							
210 Personal Emoluments	356,600			4,000	352,600	350,953	1,647
212 Wages	0				0		-
216 Allowances	42,800		8,600		51,400	50,890	510
	399,400	-	8,600	4,000	404,000	401,843	2,157
2C: Goods & Services							
220 Local Travel	0				0		-
222 Intn'l Travel & subsistence	20,000				20,000	8,629	11,371
224 Utilities	25,500			6,900	18,600	13,200	5,400
226 Communication Expenses	8,000				8,000	4,709	3,291
228 Supplies & Materials	10,000				10,000	6,716	3,284
229 Purch of Furniture & Equip	6,500			4,600	1,900	925	975
232 Maintenance Services	5,000				5,000	3,251	1,749
236 Professional and Consultancy Services	9,000		5,000		14,000	8,843	5,157
234 Rental of Assessts	72,000				72,000	72,000	-
246 Printing & Binding	15,000				15,000	0	15,000
	171,000	-	5,000	11,500	164,500	118,273	46,227
2D: Transfers and subsidies							
	0				0		-
	0	-	0	0	0	0	-
2F: Other Expenditure							
275 Sundry Expenses	195,500			186,600	8,900	3,564	5,336
	195,500	-	0	186,600	8,900	3,564	5,336
TOTAL Head 204	765,900	-	13,600	202,100	577,400	523,680	53,720
205 Treasury Management							
2A: Personal Emoluments							
210 Personal Emoluments	574,400			3,600	570,800	554,434	16,366
212 Wages	0				0		-
213 Public Sector Reform Initiatives	0				0		-
216 Allowances	59,600			1,700	57,900	57,085	815
	634,000	-	0	5,300	628,700	611,519	17,181
2C: Goods & Services							
220 Local Travel	5,400		9,000		14,400	12,500	1,900
226 Communication Expenses	5,000			1,000	4,000	3,526	474
228 Supplies & Materials	7,500			1,000	6,500	6,390	110
229 Purch of Furniture & Equip	13,000			9,000	4,000	3,295	705
232 Maintenance Services	2,000				2,000	1,850	150
236 Professional and Consultancy Services	3,000			3,000	0		-
238 Insurance	319,200			4,000	315,200	315,049	151
242 Training					0		-
246 Printing & Binding	20,000		18,800		38,800	36,213	2,587
	375,100	-	27,800	18,000	384,900	378,822	6,078
2D: Transfers and subsidies							
270 Revenue Refund	5,000			4,500	500	0	500
	5,000	-	0	4,500	500	0	500
2F: Other Expenditure							
275 Sundry Expenses	5,000				5,000	2,734	2,266
	5,000	-	0	0	5,000	2,734	2,266
2G Debt							
290 Debt Servicing - Domestic	5,000				5,000	4,520	480
292 Debt Servicing - Foreign	0				0	0	-
	5,000	-	0	0	5,000	4,520	480
TOTAL Head 205	1,024,100	-	27,800	27,800	1,024,100	997,595	26,505
206 Customs & Revenue Services							
2A: Personal Emoluments							
210 Personal Emoluments	1,789,100	(70,000)		21,500	1,697,600	1,672,530	25,070
212 Wages	0				0		-
216 Allowances	388,200	(80,000)			308,200	296,796	11,404
	2,177,300	(150,000)	0	21,500	2,005,800	1,969,327	36,473
2B: Pension Gratuities and other Benefits							
218 Pension & Gratuities	0				0	0	-
	0	-	0	0	0	0	-

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services						
220 Local Travel	0			0		-
226 Communication Expenses	22,500			22,500	22,500	-
228 Supplies & Materials	30,000	10,000		40,000	39,998	2
230 Uniform & Protective Clothing	15,000	700		15,700	15,698	2
232 Maintenance Services	15,000	15,000		30,000	28,877	1,123
236 Professional and Consultancy Services	50,000	15,000		65,000	64,840	160
244 Advertising	3,500		2,300	1,200	1,180	20
246 Printing & Binding	70,000		25,000	45,000	44,702	298
	206,000	-	40,700	27,300	219,400	217,795
2D:Transfers and subsidies						
	0			0		-
270 Revenue refund	1,500,500		11,300	1,511,800	1,511,600	200
	1,500,500	-	11,300	0	1,511,800	1,511,600
2F:Other Expenditure						
275 Sundry Expenses	12,000			12,000	11,604	396
284 Law Enforcement	30,000			30,000	29,999	1
	42,000	-	0	0	41,604	396
TOTAL Head 206	3,925,800	(150,000)	52,000	48,800	3,779,000	3,740,325
207 Postal Services						
2A:Personal Emoluments						
210 Personal Emoluments	345,700			16,800	328,900	321,066
212 Wages	0				0	-
216 Allowances	36,600			36,600	29,953	6,647
	0			0		-
	382,300	-	0	16,800	365,500	351,020
2C:Goods & Services						
226 Communication Expenses	2,000	1,000		3,000	3,000	-
228 Supplies & Materials	10,000			10,000	9,909	91
229 purch of Furniture & Equip	8,000			8,000	8,000	-
230 Uniform & Protective clothing	1,500			1,500	1,500	-
232 Maintenance Services	15,000	5,000		20,000	19,652	348
234 Rental of assets	7,200	1,500		8,700	8,700	-
236 Professional and Consultancy Services	56,500		1,500	55,000	54,940	60
	100,200	-	7,500	1,500	106,200	105,702
2D:Transfers and subsidies						
260 Grants & Contributions	0			0	0	-
	0	-	0	0	0	-
2F:Other Expenditure						
275 Sundry Expenses	25,000			6,000	19,000	18,963
	25,000	-	0	6,000	19,000	18,963
TOTAL Head 207	507,500	-	7,500	24,300	490,700	475,684

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
208 Internal Audit Unit							
2A:Personal Emoluments							
210 Personal Emoluments	285,100			54,100	231,000	199,956	31,044
212 Wages	0				0		-
216 Allowances	33,200		200	9,000	24,400	24,320	80
	318,300	-	200	63,100	255,400	224,276	31,124
2C:Goods & Services							
220 Local travel	600				600	496	104
222 International Travel & Subsistence	22,000		4,900		26,900	26,811	89
224 Utilities	17,400			6,200	11,200	10,656	544
226 Communication Expenses	4,200			2,000	2,200	2,096	104
228 Supplies & Materials	5,400				5,400	4,848	552
229 Furniture Equipment and Resources	0				0	0	-
232 Maintenance Services	2,400				2,400	1,020	1,380
234 Rental of assets	0				0		-
236 Professional and Consultancy Services	17,000		68,700		85,700	85,683	17
246 Printing & Binding	2,000			800	1,200	1,000	200
	71,000	-	73,600	9,000	135,600	132,610	2,990
2D:Transfers and subsidies							
260 Grants & Contributions	0				0	0	-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	500			200	300	225	75
	500	-	0	200	300	225	75
TOTAL Head 208	389,800	-	73,800	72,300	391,300	357,111	34,189
FINAL SUMMARY Vote 20							
PERSONAL EMOLUMENTS							
Strategic Management & Administration	460,500	-	0	70,000	390,500	364,401	26,099
Fiscal Policy & Econ Management	432,900	-	0	57,200	375,700	326,487	49,213
Statistical Management	356,600	-	0	4,000	352,600	350,953	1,647
Treasury Management	574,400	-	0	3,600	570,800	554,434	16,366
Customs & Revenue Services	1,789,100	(70,000)	0	21,500	1,697,600	1,672,530	25,070
Postal Services	345,700	-	0	16,800	328,900	321,066	7,834
Internal Audit Unit	285,100	-	0	54,100	231,000	199,956	31,044
TOTAL PERSONAL EMOLUMENTS	4,244,300	(70,000)	0	227,200	3,947,100	3,789,827	157,273
WAGES							
Strategic Management & Administration	0	-	0	0	0	0	-
Fiscal Policy & Econ Management	0	-	0	0	0	0	-
Statistical Management	0	-	0	0	0	0	-
Treasury Management	0	-	0	0	0	0	-
Customs & Revenue Services	0	-	0	0	0	0	-
Postal Services	0	-	0	0	0	0	-
Internal Audit Unit	0	-	0	0	0	0	-
TOTAL WAGES	0	-	0	0	0	0	-
ALLOWANCES							
Strategic Management & Administration	165,400	-	11,000	0	176,400	173,357	3,043
Fiscal Policy & Econ Management	95,400	-	0	0	95,400	78,843	16,557
Statistical Management	42,800	-	8,600	0	51,400	50,890	510
Treasury Management	59,600	-	0	1,700	57,900	57,085	815
Customs & Revenue Services	388,200	(80,000)	0	0	308,200	296,796	11,404
Postal Services	36,600	-	0	0	36,600	29,953	6,647
Internal Audit Unit	33,200	-	200	9,000	24,400	24,320	80
TOTAL ALLOWANCES	821,200	(80,000)	19,800	10,700	750,300	711,245	39,055
BENEFITS							
Strategic Management & Administration	0	-	0	0	0	0	-
Fiscal Policy & Econ Management	0	-	0	0	0	0	-
Statistical Management	0	-	0	0	0	0	-
Treasury Management	0	-	0	0	0	0	-
Customs & Revenue Services	0	-	0	0	0	0	-
Postal Services	0	-	0	0	0	0	-
Internal Audit Unit	0	-	0	0	0	0	-
TOTAL BENEFITS	0	-	0	0	0	0	-

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
SERVICES							
Strategic Management & Administration	928,900	-	153,000	104,400	977,500	935,043	42,457
Fiscal Policy & Econ Management	1,728,000	-	10,000	0	1,738,000	1,715,336	22,664
Statistical Management	171,000	-	5,000	11,500	164,500	118,273	46,227
Treasury Management	375,100	-	27,800	18,000	384,900	378,822	6,078
Customs & Revenue Services	206,000	-	40,700	27,300	219,400	217,795	1,605
Postal Services	100,200	-	7,500	1,500	106,200	105,702	498
Internal Audit Unit	71,000	-	73,600	9,000	135,600	132,610	2,990
TOTAL SERVICES	3,580,200	-	317,600	171,700	3,726,100	3,603,580	122,520
TRANSFERS AND SUBSIDIES							
Strategic Management & Administration	746,900	-	292,900	0	1,039,800	1,038,730	1,070
Fiscal Policy & Econ Management	0	-	0	0	0	0	-
Statistical Management	0	-	0	0	0	0	-
Treasury Management	5,000	-	0	4,500	500	0	500
Customs & Revenue Services	1,500,500	-	11,300	0	1,511,800	1,511,600	200
Postal Services	0	-	0	0	0	0	-
Internal Audit Unit	0	-	0	0	0	0	-
TOTAL TRANSFERS AND SUBSIDIES	2,252,400	-	304,200	4,500	2,552,100	2,550,330	1,770
DEBT							
Strategic Management & Administration	0	-	-	-	0	0	-
Fiscal Policy & Econ Management	1,073,700	-	0	0	1,073,700	1,051,547	22,153
Statistical Management	0	-	-	-	0	0	-
Treasury Management	5,000	-	0	0	5,000	4,520	480
Customs & Revenue Services	0	-	-	-	0	0	-
Postal Services	0	-	-	-	0	0	-
Internal Audit Unit	0	-	-	-	0	0	-
TOTAL DEBT	1,078,700	-	0	0	1,078,700	1,056,068	22,632
OTHER EXPENDITURE							
Strategic Management & Administration	267,000	-	15,300	50,000	232,300	279,649	(47,349)
Fiscal Policy & Econ Management	150,000	-	0	0	150,000	0	150,000
Statistical Management	195,500	-	0	186,600	8,900	3,564	5,336
Treasury Management	5,000	-	0	0	5,000	2,734	2,266
Customs & Revenue Services	42,000	-	0	0	42,000	41,604	396
Postal Services	25,000	-	0	6,000	19,000	18,963	37
Internal Audit Unit	500	-	0	200	300	225	75
TOTAL OTHER EXPENDITURE	685,000	-	15,300	242,800	457,500	346,739	110,761
	12,661,800	(150,000)	656,900	656,900	12,511,800	12,057,788	454,012
GRAND SUMMARY Vote 20							
2A: Personal Emoluments							
210 Personal Emoluments	4,244,300	(70,000)	0	227,200	3,947,100	3,789,827	157,273
212 Wages	0	-	0	0	0	0	-
216 Allowances	821,200	(80,000)	19,800	10,700	750,300	711,245	39,055
	5,065,500	(150,000)	19,800	237,900	4,697,400	4,501,072	196,328
2B: Pension Gratuities and other Benefits							
218 Pension & Gratuities	0	-	0	0	0	0	-
	0	-	0	0	0	0	-
2C: Goods and Services							
220 Local Travel	6,000	-	9,000	0	15,000	12,996	2,004
222 International Travel & Subsistence	280,000	-	4,900	0	284,900	262,670	22,230
224 Utilities	42,900	-	0	13,100	29,800	23,855	5,945
226 Communication Expenses	60,200	-	1,000	3,000	58,200	48,529	9,671
228 Supplies & Materials	77,900	-	10,000	1,000	86,900	82,688	4,212
229 Purchase of Furniture & Equipment	2,018,900	-	153,000	13,600	2,158,300	2,142,531	15,769
230 Uniform/ protective clothing	16,500	-	700	0	17,200	17,198	2
232 Maintenance Services	51,400	-	20,000	0	71,400	61,036	10,364
234 Rental of Assets	79,200	-	1,500	0	80,700	80,700	-
236 Professional and Consultancy Services	507,500	-	98,700	102,400	503,800	473,233	30,567
238 Insurance	319,200	-	0	4,000	315,200	315,049	151
240 Hosting & Entertainment	10,000	-	0	6,500	3,500	0	3,500
242 Training	0	-	-	-	0	0	-
244 Advertising	3,500	-	0	2,300	1,200	1,180	20
246 Printing & Binding	107,000	-	18,800	25,800	100,000	81,915	18,085
247 Investment Promotions	0	-	-	-	0	0	-
	3,580,200	-	317,600	171,700	3,726,100	3,603,580	122,520
2D: Transfers and subsidies							
260 Grants & Contributions	0	-	0	0	0	0	-
261 Subventions	746,900	-	292,900	0	1,039,800	1,038,730	1,070
	746,900	-	292,900	0	1,039,800	1,038,730	1,070

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2F:Other Expenditure							
270 Revenue refunds	1,505,500	-	11,300	4,500	1,512,300	1,511,600	700
272 Claims against government	250,000	-	15,300	50,000	215,300	265,145	(49,845)
274 Emergency Expenditure	150,000	-	0	0	150,000	0	150,000
275 Sundry Expenses	240,000	-	0	192,800	47,200	39,032	8,168
281 Minor Works	15,000	-	0	0	15,000	12,563	2,437
284 Law Enforcement	30,000	-	0	0	30,000	29,999	1
	2,190,500	-	26,600	247,300	1,969,800	1,858,338	111,462
2G: Debt							
290 Debt Servicing - Domestic	329,400	-	0	0	329,400	328,849	551
292 Debt Servicing - Foreign	502,000	-	0	0	502,000	501,689	311
293 Debt Servicing - Interest	247,300	-	0	0	247,300	225,530	21,770
	1,078,700	-	0	0	1,078,700	1,056,068	22,632
TOTAL VOTE 20	12,661,800	(150,000)	656,900	656,900	12,511,800	12,057,788	454,012
VOTE 30 - MINISTRY OF AGRICULTURE, LANDS, HOUSING AND THE ENVIRONMENT							
300 STRATEGIC ADMINISTRATION AND PLANNING							
2A:Personal Emoluments							
210 Personal Emoluments	557,100	(60,000)		5,700	491,400	443,091	48,309
212 Wages	19,200				19,200	17,211	1,989
216 Allowances	182,900		5,700		188,600	181,239	7,361
	759,200	(60,000)	5,700	5,700	699,200	641,541	57,659
2B: Pension Gratuities and other Benefits							
218 Pensions and Gratuities	6,600				6,600	6,345	255
	6,600	-	0	0	6,600	6,345	255
2C:Goods & Services							
220 Local Travel	14,100			14,100	0	0	-
222 Intnl Travel & Subsistence	65,000		5,900		70,900	68,244	2,657
224 Utilities	198,500				198,500	164,533	33,967
226 Communication Expenses	50,000		17,400		67,400	64,137	3,263
228 Supplies & Materials	8,700				8,700	8,369	331
229 Purch of Furniture & Equip	40,000		55,000		95,000	94,523	477
230 Uniforms/Protective Clothing	0				0	-	-
232 Maintenance Services	55,000		47,100		102,100	102,100	-
234 Rental of Aassets	72,000				72,000	72,000	-
236 Professional and Consultancy Services	28,000		3,300		31,300	28,054	3,246
242 Training	0				0	-	-
246 Printing & Building	0				0	-	-
	531,300	-	128,700	14,100	645,900	601,961	43,939
2D:Transfers and subsidies							
260 Grants & Contributions	0				0	0	-
261 Subventions	330,000				330,000	330,000	-
	330,000	-	0	0	330,000	330,000	-
2F:Other Expenditure							
275 Sundry Expenses	4,000				4,000	3,917	83
281 Minor Works	30,000				30,000	22,557	7,443
	34,000	-	0	0	34,000	26,475	7,525
TOTAL Head 300	1,661,100	(60,000)	134,400	19,800	1,715,700	1,606,322	109,378
301 AGRICULTURAL SERVICES							
2A:Personal Emoluments							
210 Personal Emoluments	981,900			10,000	971,900	886,244	85,656
212 Wages	0				0	-	-
216 Allowances	160,100				160,100	144,043	16,057
	1,142,000	-	0	10,000	1,132,000	1,030,287	101,713
2B: Pension Gratuities and other Benefits							
218 Pensions and Gratuities	0		0		0	-	-
	0	-	0	0	0	0	-

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services							
228 Supplies & Materials	30,000				30,000	27,343	2,657
230 Uniform/Protective Clothing	33,000				33,000	7,935	25,066
232 Maintenance Services	150,000		25,000		175,000	157,935	17,065
236 Professional and Consultancy Services	65,000		48,000		113,000	146,933	(33,933)
246 Printing & Binding	0				0		-
	278,000	-	73,000	0	351,000	340,146	10,854
2D:Transfers and Subsidies							
260 Grants & Contributions	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
273 MALHE Activities	255,000		75,000		330,000	287,679	42,321
275 Sundry Expenses	3,000				3,000	1,719	1,281
	258,000	-	75,000	0	333,000	289,398	43,602
TOTAL Head 301	1,678,000	-	148,000	10,000	1,816,000	1,659,830	156,170
302 - LAND ADMINISTRATION							
2A:Personal Emoluments							
210 Personal Emoluments	546,100	(60,000)		50,000	436,100	363,744	72,356
212 Wages	0				0		-
216 Allowances	100,700				100,700	89,887	10,813
	646,800	(60,000)	0	50,000	536,800	453,631	83,169
2C:Goods & Services							
228 Supplies & Materials	7,000				7,000	6,993	7
230 Uniform/Protective Clothing	2,800				2,800	2,800	-
232 Maintenance Services	16,500		15,000		31,500	17,063	14,437
236 Professional Fees and Services	14,400				14,400	500	13,900
244 Advertising	10,600				10,600	10,228	372
246 Printing & Binding	2,000		15,000		17,000	16,321	679
	53,300	-	30,000	0	83,300	53,905	29,395
2F:Other Expenditure							
275 Sundry Expenses	2,000				2,000	869	1,131
	2,000	-	0	0	2,000	869	1,131
TOTAL Head 302	702,100	(60,000)	30,000	50,000	622,100	508,405	113,695
303 - Physical Planning and Development Services							
2A:Personal Emoluments							
210 Personal Emoluments	529,600			30,000	499,600	456,364	43,236
212 Wages	0				0		-
216 Allowances	70,800				70,800	62,802	7,998
	600,400	-	0	30,000	570,400	519,166	51,234
2B: Pension Gratuities and other Benefits							
218 Pensions and Gratuities	6,400				6,400	0	6,400
	6,400	0	0	0	6,400	0	6,400
2C:Goods & Services							
228 Supplies & Materials	7,000			1,300	5,700	5,698	2
232 Maintenance Services	7,500		4,000		11,500	11,129	371
236 Professional Fees and Services	19,200			10,500	8,700	3,200	5,500
244 Advertising	500				500	200	300
246 Printing & Binding	0				0		-
	34,200	-	4,000	11,800	26,400	20,227	6,173
2F:Other Expenditure							
273 Agriculture Activities	6,000				6,000	5,630	370
275 Sundry Expenses	4,000				4,000	3,521	480
	10,000	-	0	0	10,000	9,150	850
TOTAL Head 303	651,000	0	4,000	41,800	613,200	548,543	64,657
304 - Environmental management							
2A:Personal Emoluments							
210 Personal Emoluments	579,600			40,000	539,600	499,746	39,854
212 Wages	0				0		-
216 Allowances	50,400				50,400	47,233	3,167
	630,000	-	0	40,000	590,000	546,980	43,020
2B: Pensions Gratuities and other Benefits							
218 Pensions & Gratuities	23,200				23,200		23,200
	23,200	-	0	0	23,200	0	23,200

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services							
228 Supplies & Materials	15,000				15,000	7,985	7,015
230 Uniform/Protective Clothing	5,500				5,500	5,440	60
232 Maintenance Services	65,600			40,000	25,600	25,600	-
236 Professional Fees and Services	45,000			32,600	12,400	12,150	250
246 Printing & Binding	0				0		-
	131,100	-	0	72,600	58,500	51,175	7,325
2F:Other Expenditure							
273 MALHE Activities	160,000				160,000	159,679	321
275 Sundry Expenses	2,000				2,000	1,012	988
	162,000	-	0	0	162,000	160,691	1,309
TOTAL Head 304	946,300	-	0	112,600	833,700	758,846	74,854
305 Housing Policy & Support Services							
2A:Personal Emoluments							
210 Personal Emoluments	300,700			35,000	265,700	264,598	1,102
212 Wages	0				0		-
216 Allowances	53,300				53,300	23,924	29,376
	354,000	-	0	35,000	319,000	288,522	30,478
2C:Goods & Services							
228 Supplies & Materials	6,000				6,000	5,998	2
232 Maintenance Services	95,000				95,000	95,000	-
236 Professional and Consultancy Services	5,000		6,500		11,500	9,500	2,000
246 Printing & Binding	0				0		-
	106,000	-	6,500	0	112,500	110,498	2,002
2D:Transfers & Subsidies							
262 Fees and Rewards	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
273 MALHE Activities	95,000				95,000	94,994	6
275 Sundry Expenses	11,800				11,800	2,742	9,058
	106,800	-	0	0	106,800	97,736	9,064
TOTAL Head 305	566,800	-	6,500	35,000	538,300	496,756	41,544
306 Trade, Investment & Bureau for Standards & Quality							
2A: Personal Emoluments							
210 Personal Emoluments	118,700			32,400	86,300	36,120	50,180
212 Wages	0				0		-
216 Allowances	20,000				20,000	7,143	12,857
	138,700	-	0	32,400	106,300	43,263	63,037
2C:Goods & Services							
222 International Travel & Subsistence	0				0		-
228 Supplies & Materials	2,000				2,000	1,505	495
236 Professional Fees and Services	40,000			21,300	18,700	600	18,100
	42,000	0	0	21,300	20,700	2,105	18,595
2F:Other Expenditure							
275.Sundry Expenses	2,100				2,100	1,230	870
280.Programme Production and Promotion	30,000				30,000	29,402	598
	32,100	-	0	0	32,100	30,632	1,468
TOTAL Head 306	212,800	0	0	53,700	159,100	76,000	83,100
FINAL SUMMARY Vote 30							
PERSONAL EMOLUMENTS							
Headquarters	557,100	(60,000)	0	5,700	491,400	443,091	48,309
Department of Agriculture	981,900	-	0	10,000	971,900	886,244	85,656
Lands & Survey	546,100	(60,000)	0	50,000	436,100	363,744	72,356
Physical Planning Unit	529,600	-	0	30,000	499,600	456,364	43,236
Environment	579,600	-	0	40,000	539,600	499,746	39,854
Housing Unit	300,700	-	0	35,000	265,700	264,598	1,102
Trade	118,700	-	0	32,400	86,300	36,120	50,180
TOTAL Personal Emolument	3,613,700	(120,000)	0	203,100	3,290,600	2,949,908	340,692

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
WAGES							
Headquarters	19,200	-	0	0	19,200	17,211	1,989
Department of Agriculture	0	-	0	0	0	0	-
Lands & Survey	0	-	0	0	0	0	-
Physical Planning Unit	0	-	0	0	0	0	-
Environment	0	-	0	0	0	0	-
Housing Unit	0	-	0	0	0	0	-
Trade	0	-	0	0	0	0	-
TOTAL WAGES	19,200	-	0	0	19,200	17,211	1,989
ALLOWANCES							
Headquarters	182,900	-	5,700	0	188,600	181,239	7,361
Department of Agriculture	160,100	-	0	0	160,100	144,043	16,057
Lands & Survey	100,700	-	0	0	100,700	89,887	10,813
Physical Planning Unit	70,800	-	0	0	70,800	62,802	7,998
Environment	50,400	-	0	0	50,400	47,233	3,167
Housing Unit	53,300	-	0	0	53,300	23,924	29,376
Trade	20,000	-	0	0	20,000	7,143	12,857
TOTAL ALLOWANCES	638,200	-	5,700	0	643,900	556,271	87,629
SERVICES							
Headquarters	531,300	-	128,700	14,100	645,900	601,961	43,939
Department of Agriculture	278,000	-	73,000	0	351,000	340,146	10,854
Lands & Survey	53,300	-	30,000	0	83,300	53,905	29,395
Physical Planning Unit	34,200	-	4,000	11,800	26,400	20,227	6,173
Environment	131,100	-	0	72,600	58,500	51,175	7,325
Housing Unit	106,000	-	6,500	0	112,500	110,498	2,002
Trade	42,000	-	0	21,300	20,700	2,105	18,595
TOTAL SERVICES	1,175,900	-	242,200	119,800	1,298,300	1,180,016	118,284
BENEFITS							
Headquarters	6,600	-	0	0	6,600	6,345	255
Department of Agriculture	0	-	0	0	0	0	-
Lands & Survey	0	-	0	0	0	0	-
Physical Planning Unit	6,400	0	0	0	6,400	0	6,400
Environment	23,200	-	0	0	23,200	0	23,200
Housing Unit	0	-	0	0	0	0	-
Trade	0	-	0	0	0	0	-
TOTAL BENEFITS	36,200	-	0	0	36,200	6,345	29,855
TRANSFERS AND SUBSIDIES							
Headquarters	330,000	-	0	0	330,000	330,000	-
Department of Agriculture	0	-	0	0	0	0	-
Lands & Survey	0	-	0	0	0	0	-
Physical Planning Unit	0	-	0	0	0	0	-
Environment	0	-	0	0	0	0	-
Housing Unit	0	-	0	0	0	0	-
TOTAL TRANSFERS AND SUBSIDIES	330,000	-	0	0	330,000	330,000	-
2F OTHER EXPENDITURE							
Headquarters	34,000	-	0	0	34,000	26,475	7,525
Department of Agriculture	258,000	-	75,000	0	333,000	289,398	43,602
Lands & Survey	2,000	-	0	0	2,000	869	1,131
Physical Planning Unit	10,000	-	0	0	10,000	9,150	850
Environment	162,000	-	0	0	162,000	160,691	1,309
Housing Unit	106,800	-	0	0	106,800	97,736	9,064
Trade	32,100	-	0	0	32,100	30,632	1,468
TOTAL OTHER EXPENDITURE	604,900	-	75,000	0	679,900	614,951	64,949
	6,418,100	(120,000)	322,900	322,900	6,298,100	5,654,702	643,398
GRAND SUMMARY Vote 30							
2A: Personal Emoluments							
210 Personal Emoluments	3,613,700	(120,000)	0	203,100	3,290,600	2,949,908	340,692
212 Wages	19,200	-	0	0	19,200	17,211	1,989
216 Allowances	638,200	-	5,700	0	643,900	556,271	87,629
	4,271,100	(120,000)	5,700	203,100	3,953,700	3,523,390	430,310
2B: Pensions Gratuities and other Benefits							
218 Pension & Gratuities	36,200	-	0	0	36,200	6,345	29,855
	36,200	-	0	0	36,200	6,345	29,855

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services						
220 Local Travel	14,100	0	0	14,100	0	0
222 International Travel & Subsistence	65,000	0	5,900	0	70,900	68,244
224 Utilities	198,500	0	0	0	198,500	164,533
226 Communication Expenses	50,000	0	17,400	0	67,400	64,137
228 Supplies & Materials	75,700	0	0	1,300	74,400	63,891
229 Purchase of Furniture & Equipment	40,000	0	55,000	0	95,000	94,523
230 Uniform/Protective Clothing	41,300	0	0	0	41,300	16,175
232 Maintenance Services	389,600	0	91,100	40,000	440,700	408,827
234 Rental of Assests	72,000	0	0	0	72,000	72,000
236 Professional and Consultancy Services	216,600	0	57,800	64,400	210,000	200,938
242 Training	0	0	0	0	0	0
244 Advertising	11,100	0	0	0	11,100	10,428
246 Printing & Binding	2,000	0	15,000	0	17,000	16,321
	1,175,900	-	242,200	119,800	1,298,300	1,180,016
2D:Transfers and subsidies						
260 Grants & Contributions	0	-	0	0	0	-
261 Subventions	330,000	-	0	0	330,000	330,000
	330,000	-	0	0	330,000	330,000
2F:Other Expenditure						
273 Agricultural Activities	516,000	-	75,000	0	591,000	547,983
275 Sundry Expenses	28,900	-	0	0	28,900	15,009
280 Programme Production & Promotion	30,000	-	0	0	30,000	29,402
281 Minor Works	30,000	-	0	0	30,000	22,557
	604,900	-	75,000	0	679,900	614,951
TOTAL VOTE 30	6,418,100	(120,000)	322,900	322,900	6,298,100	5,654,702
					643,398	

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 35 - MINISTRY OF COMMUNICATIONS,WORKS AND LABOUR							
350 STRATEGIC MANAGEMENT AND ADMINISTRATION							
2A:Personal Emoluments							
210 Personal Emoluments	745,000	(25,000)		20,700	699,300	679,959	19,341
212 Wages	0				0		-
216 Allowances	187,800		25,000	400	212,400	197,185	15,215
	932,800	(25,000)	25,000	21,100	911,700	877,144	34,556
2C:Goods & Services							
220 Local Travel	0				0		-
222 Intn'l travel & Subsistence	40,000		23,900		63,900	63,600	300
224 Utilities	550,000	(100,000)		61,000	389,000	289,000	100,000
226 Communication Expenses	62,000			18,400	43,600	43,598	2
228 Supplies & Materials	25,000				25,000	24,999	1
229 Purch of Furniture & Equip	100,000		82,000		182,000	181,965	35
230 Uniforms/Protective Clothing	10,000				10,000	10,000	-
232 Maintenance Services	8,000		1,000		9,000	8,813	187
234 Rental of Assets	0				0		-
236 Professional and Consultancy Services	70,000		18,800		88,800	88,602	198
246 Printing & Binding	13,000				13,000	12,915	85
	878,000	(100,000)	125,700	79,400	824,300	723,492	100,808
2D:Transfers and subsidies							
260 Grants & Contributions	800,200			215,900	584,300	584,242	58
261 Subventions	400,000				400,000	400,000	-
262 Fees & Rewards	0				0		-
	1,200,200	-	0	215,900	984,300	984,242	58
2F:Other Expenditure							
272 Claims against Government	10,000				10,000	2,374	7,626
275 Sundry Expenses	25,000		14,000		39,000	38,994	6
281 Minor Works	30,000				30,000	29,995	5
282 Resaleable Stock	80,000		2,400		82,400	82,366	34
	145,000	-	16,400	0	161,400	153,729	7,671
TOTAL Head 350	3,156,000	(125,000)	167,100	316,400	2,881,700	2,738,606	143,094
351 - Infrastructure Services							
2A:Personal Emoluments							
210 Personal Emoluments	2,026,100	(70,700)		79,700	1,875,700	1,791,467	84,233
212 Wages	0				0		-
216 Allowances	548,800		17,600		566,400	520,006	46,394
	2,574,900	(70,700)	17,600	79,700	2,442,100	2,311,472	130,628
2B: Pension Gratuities and Other Benefits							
218 Pension & Gratuities	32,300				32,300	32,247	53
	32,300	-	0	0	32,300	32,247	53
2C:Goods & Services							
232 Maintenance Services	2,819,200		157,700		2,976,900	2,976,703	197
	2,819,200	-	157,700	0	2,976,900	2,976,703	197
2F:Other Expenditure							
275 Sundry Expenses	5,000				5,000	4,996	4
278 Operation of Hot Mix Plant	0				0		-
	5,000	-	0	0	5,000	4,996	4
TOTAL Head 351	5,431,400	(70,700)	175,300	79,700	5,456,300	5,325,418	130,882

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
352 - Plant Hire and Mechanical Services							
2A:Personal Emoluments							
210 Personal Emoluments	1,508,100	(100,000)			1,408,100	1,347,733	60,367
212 Wages	0				0		-
216 Allowance	111,600		22,000		133,600	125,147	8,453
218 Pension and Gratuities	0				0		-
	1,619,700	(100,000)	22,000	0	1,541,700	1,472,881	68,819
2C:Goods & Services							
230 Uniform/Protective Clothing	45,000				45,000	44,957	43
232 Maintenance Services	1,200,000		110,800		1,310,800	1,310,135	666
	1,245,000	-	110,800	0	1,355,800	1,355,091	709
2F:Other Expenditure							
277 Mechanical Spares	0				0		-
279 Operation of Plant & Workshop	0				0		-
283 Environmental Protection	340,000			62,900	277,100	277,038	62
	340,000	-	0	62,900	277,100	277,038	62
TOTAL Head 352	3,204,700	(100,000)	132,800	62,900	3,174,600	3,105,010	69,590
353 - Airport Management & Operation							
2A:Personal Emoluments							
210 Personal Emoluments	1,308,100	(25,000)			1,283,100	1,219,180	63,920
212 Wages	0				0		-
216 Allowances	69,700		7,000		76,700	66,752	9,948
	1,377,800	(25,000)	7,000	0	1,359,800	1,285,932	73,868
2B Pensions Gratuities and other Benefits							
218 Pensions & Gratuities	12,000				12,000	12,000	-
	12,000	-	0	0	12,000	12,000	-
2C:Goods & Services							
220 Local Travel	0				0		-
224 Utilities	130,000			35,200	94,800	61,167	33,633
226 Communication Expenses	10,000				10,000	9,149	851
228 Supplies & Materials	15,000				15,000	13,991	1,009
230 Uniforms/Protective Clothing	19,000				19,000	18,975	25
232 Maintenance Services	175,000				175,000	174,931	69
238 Insurance	110,000				110,000	110,000	-
246 Printing & Binding	4,000				4,000	3,914	86
	463,000	-	0	35,200	427,800	392,128	35,672
2F:Other Expenditure							
260 Grants & Contributions	282,000				282,000	281,992	8
275 Sundry Expenses	2,500				2,500	2,499	1
	284,500	-	0	0	284,500	284,491	9
TOTAL Head 353	2,137,300	(25,000)	7,000	35,200	2,084,100	1,974,551	109,549
355 Industrial Relations & Employment Services							
2A:Personal Emoluments							
210 Personal Emoluments	198,800				198,800	198,768	32
212 Wages	0				0		-
216 Allowances	30,600		2,000		32,600	29,520	3,080
	229,400	-	2,000	0	231,400	228,288	3,112
2B: Pensions Gratuities and other Benefits							
218 Pension & Gratuities	0				0		-
	0	-	0	0	0	0	-
2C:Goods & Services							
228 Supplies & Materials	5,000				5,000	4,967	33
236 Professional and Consultancy Services	20,000		10,000		30,000	29,911	89
242 Training	30,000				30,000	26,156	3,844
246 Printing & Binding	3,500				3,500	3,389	111
	58,500	-	10,000	0	68,500	64,424	4,077
2D:Transfers and subsidies							
	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	7,000				7,000	6,995	5
	7,000	-	0	0	7,000	6,995	5
TOTAL Head 355	294,900	-	12,000	0	306,900	299,707	7,193

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

FINAL SUMMARY <i>Vote 35</i>	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
PERSONAL EMOLUMENTS							
Ministry Headquarters	745,000	(25,000)	0	20,700	699,300	679,959	19,341
Public Works Department	2,026,100	(70,700)	0	79,700	1,875,700	1,791,467	84,233
Mechanical Workshop	1,508,100	(100,000)	0	0	1,408,100	1,347,733	60,367
Airport	1,308,100	(25,000)	0	0	1,283,100	1,219,180	63,920
Labour Office	198,800	-	0	0	198,800	198,768	32
TOTAL Personal Emoluments	5,786,100	(220,700)	0	100,400	5,465,000	5,237,107	227,893
WAGES							
Ministry Headquarters	0	-	0	0	0	0	-
Public Works Department	0	-	0	0	0	0	-
Mechanical Workshop	0	-	0	0	0	0	-
Airport	0	-	0	0	0	0	-
Labour Office	0	-	0	0	0	0	-
TOTAL WAGES	0	-	0	0	0	0	-
ALLOWANCES							
Ministry Headquarters	187,800	-	25,000	400	212,400	197,185	15,215
Public Works Department	548,800	-	17,600	0	566,400	520,006	46,394
Mechanical Workshop	111,600	-	22,000	0	133,600	125,147	8,453
Airport	69,700	-	7,000	0	76,700	66,752	9,948
Labour Office	30,600	-	2,000	0	32,600	29,520	3,080
TOTAL ALLOWANCES	948,500	-	73,600	400	1,021,700	938,610	83,090
BENEFITS							
Ministry Headquarters	0	-	0	0	0	0	-
Public Works Department	32,300	-	0	0	32,300	32,247	53
Mechanical Workshop	0	-	0	0	0	0	-
Airport	12,000	-	0	0	12,000	12,000	-
Labour Office	0	-	0	0	0	0	-
TOTAL BENEFITS	44,300	-	0	0	44,300	44,247	53
SERVICES							
Ministry Headquarters	878,000	(100,000)	125,700	79,400	824,300	723,492	100,808
Public Works Department	2,819,200	-	157,700	0	2,976,900	2,976,703	197
Mechanical Workshop	1,245,000	-	110,800	0	1,355,800	1,355,091	709
Airport	463,000	-	0	35,200	427,800	392,128	35,672
Labour Office	58,500	-	10,000	0	68,500	64,424	4,077
TOTAL SERVICES	5,463,700	(100,000)	404,200	114,600	5,653,300	5,511,837	141,463
TRANSFER & SUBSIDIES							
Ministry Headquarters	1,200,200	-	0	215,900	984,300	984,242	58
Public Works Department	0	-	0	0	0	0	-
Mechanical Workshop	0	-	0	0	0	0	-
Airport	0	-	0	0	0	0	-
Labour Office	0	-	0	0	0	0	-
TOTAL TRANSFERS & SUBSIDIES	1,200,200	-	0	215,900	984,300	984,242	58
OTHER EXPENDITURE							
Ministry Headquarters	145,000	-	16,400	0	161,400	153,729	7,671
Public Works Department	5,000	-	0	0	5,000	4,996	4
Mechanical Workshop	340,000	-	0	62,900	277,100	277,038	62
Airport	284,500	-	0	0	284,500	284,491	9
Labour Office	7,000	-	0	0	7,000	6,995	5
TOTAL OTHER EXPENDITURE	781,500	-	16,400	62,900	735,000	727,249	7,751
	14,224,300	(320,700)	494,200	494,200	13,903,600	13,443,292	460,308

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
GRAND SUMMARY							
2A: Personal Emoluments							
210 Personal Emoluments	5,786,100	(220,700)	0	100,400	5,465,000	5,237,107	227,893
212 Wages	0	-	0	0	0	0	-
216 Allowances	948,500	-	73,600	400	1,021,700	938,610	83,090
	6,734,600	(220,700)	73,600	100,800	6,486,700	6,175,717	310,983
2B: Pension Gratuities and other Benefits							
218 Pension & Gratuities	44,300	-	0	0	44,300	44,247	53
	44,300	-	0	0	44,300	44,247	53
2C: Goods & Services							
220 Local Travel	0	-	0	0	0	0	-
222 International Travel & Subsistence	40,000	-	23,900	0	63,900	63,600	300
224 Utilities	680,000	(100,000)	0	96,200	483,800	350,167	133,634
226 Communications Expenses	72,000	-	0	18,400	53,600	52,748	852
228 Supplies & Materials	45,000	-	0	0	45,000	43,958	1,042
229 Purchase of Furniture & Equipment	100,000	-	82,000	0	182,000	181,965	35
230 Uniform/Protective Clothing	74,000	-	0	0	74,000	73,932	68
232 Maintenance Services	4,202,200	-	269,500	0	4,471,700	4,470,581	1,119
236 Professional and Consultancy Services	90,000	-	28,800	0	118,800	118,513	287
238 Insurance	110,000	-	0	0	110,000	110,000	-
242 Training	30,000	-	0	0	30,000	26,156	3,844
246 Printing & Binding	20,500	-	0	0	20,500	20,218	282
	5,463,700	(100,000)	404,200	114,600	5,653,300	5,511,837	141,463
2D: Transfers and subsidies							
260 Grants & Contributions	1,082,200	-	0	215,900	866,300	866,234	66
261 Subventions	400,000	-	0	0	400,000	400,000	-
262 Fees & Rewards	0	-	0	0	0	0	-
	1,482,200	-	0	215,900	1,266,300	1,266,234	66
2F: Other Expenditure							
272 Claims against Government	10,000	-	0	0	10,000	2,374	7,626
275 Sundry Expenses	39,500	-	14,000	0	53,500	53,485	15
277 Mechanical Spares	0	-	0	0	0	0	-
278 Operation of Hot Mix plant	0	-	0	0	0	0	-
279 Operation of Plant & Workshop	0	-	0	0	0	0	-
281 Minor Works	30,000	-	0	0	30,000	29,995	5
282 Re-Saleable Stock	80,000	-	2,400	0	82,400	82,366	34
283 Environmental Protection	340,000	-	0	62,900	277,100	277,038	62
	499,500	-	16,400	62,900	453,000	445,257	7,743
TOTAL VOTE 35	14,224,300	(320,700)	494,200	494,200	13,903,600	13,443,292	460,308

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 40 - MINISTRY OF EDUCATION							
400 Strategic Management, Administration and Support Services							
2A: Personal Emoluments							
210 Personal Emoluments	785,700	-		12,000	773,700	771,609	2,091
212 Wages	0				0		-
216 Allowances	255,600		200		255,800	255,698	102
	1,041,300	-	200	12,000	1,029,500	1,027,307	2,193
2B: Pensions Gratuities and other Benefits							
218 Pension & Gratuities	9,200		54,000		63,200	62,910	290
	9,200	-	54,000	0	63,200	62,910	290
2C: Goods & Services							
220 Local Travel	8,500			4,000	4,500	3,150	1,350
222 Int'l Travel & Subsistence	25,000		15,000		40,000	39,570	430
224 Utilities	0				0	0	-
226 Communication Expenses	20,000			8,000	12,000	11,213	787
228 Supplies & Materials	35,000				35,000	33,280	1,720
229 Purch of Furniture & Equip	10,000	110,000			120,000	120,000	-
230 Uniforms/Protective Clothing	2,000				2,000	2,000	-
232 Maintenance Services	266,400				266,400	266,319	81
234 Rental of Assets	0				0	0	-
236 Professional and Consultancy Services	530,000			53,000	477,000	464,507	12,493
242 Training	0				0		-
246 Printing & Binding	4,500			3,500	1,000	626	374
	901,400	110,000	15,000	68,500	957,900	940,665	17,235
2D: Transfers and subsidies							
260 Grants & Contributions	8,500				8,500	8,322	178
261 Subventions	1,245,000				1,245,000	1,245,000	-
262 Fees & Rewards	0				0		-
	1,253,500	-	0	0	1,253,500	1,253,322	178
2E: Social Services							
266 Health Care Promotion	105,000		25,000		130,000	121,319	8,681
	105,000	-	25,000	0	130,000	121,319	8,681
2F: Other Expenditure							
275 Sundry Expenses	5,000		5,000		10,000	9,976	24
276 Culture	10,000				10,000	9,372	628
281 Minor Works	25,000			5,000	20,000	20,000	-
	40,000	-	5,000	5,000	40,000	39,348	652
TOTAL Head 400	3,350,400	110,000	99,200	85,500	3,474,100	3,444,870	29,230
401 Primary Education							
2A: Personal Emoluments							
210 Personal Emoluments	1,381,200	-		55,000	1,326,200	1,354,138	(27,938)
212 Wages	68,200			8,700	59,500	56,766	2,734
216 Allowances	17,500			5,000	12,500	10,920	1,580
	1,466,900	-	0	68,700	1,398,200	1,421,824	(23,624)
2C: Goods & Services							
220 Local Travel	10,000				10,000	8,268	1,732
224 Utilities	45,000				45,000	44,957	43
226 Communication Express	5,500				5,500	3,906	1,595
228 Supplies & Materials	40,000		8,500		48,500	43,084	5,416
229 Purchase of Furniture & Equipment	20,000				20,000	17,505	2,496
232 Maintenance Services	30,000				30,000	22,363	7,637
	150,500	-	8,500	0	159,000	140,083	18,917
2F: Other Expenditure							
260 Grants & Contribution	0				0		-
275 Sundry Expenses	10,000				10,000	9,858	142
	10,000	-	0	0	10,000	9,858	142
TOTAL Head 401	1,627,400	-	8,500	68,700	1,567,200	1,571,764	(4,564)

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
Head 402 - Secondary Education							
2A:Personal Emoluments							
210 Personal Emoluments	2,370,700			148,200	2,222,500	2,222,351	149
212 Wages	166,800			23,000	143,800	139,060	4,740
216 Allowances	34,800		35,000	13,000	56,800	56,626	174
	2,572,300	-	35,000	184,200	2,423,100	2,418,036	5,064
2B: Pensions Gratuities and other Benefits							
218 Pension & Gratuities	44,800		49,300		94,100	86,100	8,000
	44,800	-	49,300	0	94,100	86,100	8,000
2C:Goods & Services							
220 Local Travel					0		-
224 Utilities	70,000		8,000		78,000	75,129	2,871
226 Communication Expenses	20,000				20,000	17,280	2,720
228 Supplies & Materials	75,000		25,000		100,000	93,985	6,015
229 Purchase of Furniture & Equipment	75,000			25,000	50,000	46,475	3,525
232 Maintenance Services	110,000		21,400		131,400	126,327	5,073
234 Rental Assests	68,000			17,400	50,600	50,582	18
236 Professional and Consultancy Services	1,500		50,000		51,500	50,510	990
	419,500	0	104,400	42,400	481,500	460,288	21,212
2D:Transfers and subsidies							
260 Grants & Contributions	70,000		27,000		97,000	97,000	-
	70,000	-	27,000	0	97,000	97,000	-
2F:Other Expenditure							
262 Fees & Rewards	0	-	0	0	0		-
275 Sundry Expenses	60,000				60,000	57,167	2,833
279 Operation of Plant & Workshop	0				0		-
	60,000	-	0	0	60,000	57,167	2,833
TOTAL Head 402	3,166,600	-	215,700	226,600	3,155,700	3,118,591	37,109
Head 403 - Library and Information Services							
2A:Personal Emoluments							
210 Personal Emoluments	184,600			5,000	179,600	146,784	32,816
212 Wages	0				0		-
216 Allowances	9,600				9,600	9,600	-
218 Pension & Gratuities	0				0		-
	194,200	-	0	5,000	189,200	156,384	32,816
2C:Goods & Services							
224 Utilities	23,000			4,000	19,000	18,975	25
226 Communication Expense	8,000				8,000	7,411	589
228 Supplies & Materials	8,000		600		8,600	8,526	74
229 Purchase of Furniture & Equipment	20,000		9,000		29,000	23,945	5,055
232 Maintenance Service	10,000				10,000	9,739	261
234 Rental of Assests	72,000				72,000	72,000	-
236 Professional and Consultancy Services	6,000			600	5,400	4,195	1,205
242 Training	0				0		-
246 Printing & Binding	7,000				7,000	6,900	100
	154,000	-	9,600	4,600	159,000	151,691	7,309
2D:Transfers and subsidies							
	0				0	0	-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	15,000			9,000	6,000	4,637	1,363
	15,000	-	0	9,000	6,000	4,637	1,363
TOTAL Head 403	363,200	-	9,600	18,600	354,200	312,712	41,488
Head 404 - Early Childhood Education							
2A:Personal Emoluments							
210 Personal Emoluments	754,500			65,000	689,500	688,323	1,177
212 Wages	0				0		-
216 Allowances	4,400		4,000		8,400	5,438	2,962
	758,900	-	4,000	65,000	697,900	693,761	4,139
2C:Goods & Services							
224 Utilities	25,000				25,000	20,938	4,062
226 Communication Expense	8,400				8,400	8,187	213
228 Supplies & Materials	25,000				25,000	24,373	627
229 Purchase of Furniture & Equipment	25,000				25,000	24,343	657
232 Maintenance Services	20,000				20,000	19,282	718
	103,400	-	0	0	103,400	97,123	6,277
2E :Social Services							
266 Health Care Promotion	25,000				25,000	24,663	337
	25,000	-	0	0	25,000	24,663	337

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2F:Other Expenditure							
275 Sundry Expenses	2,500				2,500	1,652	848
	2,500	-	0	0	2,500	1,652	848
TOTAL Head 404	889,800	-	4,000	65,000	828,800	817,200	11,600
406 Youth Affairs And Sports							
2A:Personal Emoluments							
210 Personal Emoluments	412,500			13,000	399,500	395,868	3,632
212 Wages	0				0		-
216 Allowances	71,900				71,900	59,040	12,860
	484,400	-	0	13,000	471,400	454,908	16,492
2C:Goods & Services							
220 Local Travel	8,000				8,000	6,082	1,918
222 International Travel and Subsistence	15,000				15,000	13,677	1,323
224 Utilities	38,000				38,000	37,673	327
226 Communication Expense	12,000				12,000	8,816	3,184
228 Supplies & Materials	10,500				10,500	10,111	389
229 Purchase of furniture & Equipment	20,000				20,000	19,312	688
232 Maintenance Service	265,000				265,000	261,611	3,389
234 Rental of Assets	78,000				78,000	77,910	90
236 Professional and Consultancy Services	90,000				90,000	87,028	2,972
246 Printing & Binding	2,000				2,000	412	1,588
	538,500	-	0	0	538,500	522,632	15,868
2D:Transfers and subsidies							
260 Grants & Contribution	130,000		171,500		301,500	301,500	-
261 Subventions	300,000			31,100	268,900	268,757	143
262 Fees & Rewards	0				0		-
	430,000	-	171,500	31,100	570,400	570,257	143
2F:Other Expenditure							
275 Sundry Expenses	2,000				2,000	1,992	8
280 Programme Production & Promotion	25,000				25,000	24,826	174
	27,000	-	0	0	27,000	26,818	182
TOTAL Head 406	1,479,900	-	171,500	44,100	1,607,300	1,574,615	32,685
FINAL SUMMARY Vote 40							
PERSONAL EMOLUMENTS							
Ministry Headquarters	785,700	-	0	12,000	773,700	771,609	2,091
Primary Education	1,381,200	-	0	55,000	1,326,200	1,354,138	(27,938)
Secondary Education	2,370,700	-	0	148,200	2,222,500	2,222,351	149
Public Library	184,600	-	0	5,000	179,600	146,784	32,816
Early Childhood Education	754,500	-	0	65,000	689,500	688,323	1,177
Youth affairs & sports	412,500	-	0	13,000	399,500	395,868	3,632
TOTAL Personal Emoluments	5,889,200	-	0	298,200	5,591,000	5,579,074	11,926
WAGES							
Ministry Headquarters	0	-	0	0	0	0	-
Primary Education	68,200	-	0	8,700	59,500	56,766	2,734
Secondary Education	166,800	-	0	23,000	143,800	139,060	4,740
Public Library	0	-	0	0	0	0	-
Early Childhood Education	0	-	0	0	0	0	-
Youth affairs & sports	0	-	0	0	0	0	-
TOTAL WAGES	235,000	-	0	31,700	203,300	195,826	7,474
ALLOWANCES							
Ministry Headquarters	255,600	-	200	0	255,800	255,698	102
Primary Education	17,500	-	0	5,000	12,500	10,920	1,580
Secondary Education	34,800	-	35,000	13,000	56,800	56,626	174
Public Library	9,600	-	0	0	9,600	9,600	-
Early Childhood Education	4,400	-	4,000	0	8,400	5,438	2,962
Youth affairs & sports	71,900	-	0	0	71,900	59,040	12,860
TOTAL ALLOWANCES	393,800	-	39,200	18,000	415,000	397,321	17,679
BENEFITS							
Ministry Headquarters	9,200	-	54,000	0	63,200	62,910	290
Primary Education	0	-	0	0	0	0	-
Secondary Education	44,800	-	49,300	0	94,100	86,100	8,000
Public Library	0	-	0	0	0	0	-
Early Childhood Education	0	-	0	0	0	0	-
Youth affairs & sports	0	-	0	0	0	0	-
TOTAL BENEFITS	54,000	-	103,300	0	157,300	149,010	8,290

CONSOLIDATED FUND - April 2016 to March 2017
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	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
SERVICES							
Ministry Headquarters	901,400	110,000	15,000	68,500	957,900	940,665	17,235
Primary Education	150,500	-	8,500	0	159,000	140,083	18,917
Secondary Education	419,500	-	104,400	42,400	481,500	460,288	21,212
Public Library	154,000	-	9,600	4,600	159,000	151,691	7,309
Early Childhood Education	103,400	-	0	0	103,400	97,123	6,277
Youth affairs & sports	538,500	-	0	0	538,500	522,632	15,868
TOTAL SERVICES	2,267,300	110,000	137,500	115,500	2,399,300	2,312,482	86,818
TRANSFERS & SUBSIDIES							
Ministry Headquarters	1,253,500	-	0	0	1,253,500	1,253,322	178
Primary Education	0	-	0	0	0	0	-
Secondary Education	70,000	-	27,000	0	97,000	97,000	-
Public Library	0	-	0	0	0	0	-
Early Childhood Education	0	-	0	0	0	0	-
Youth affairs & sports	430,000	-	171,500	31,100	570,400	570,257	143
TOTAL TRANSFERS & SUBSIDIES	1,753,500	-	198,500	31,100	1,920,900	1,920,579	321
SOCIAL SERVICES							
Ministry Headquarters	105,000	-	25,000	0	130,000	121,319	8,681
Early Childhood Education	25,000	-	0	0	25,000	24,663	337
TOTAL SOCIAL SERVICES	130,000	-	25,000	0	155,000	145,982	9,018
OTHER EXPENDITURE							
Ministry Headquarters	40,000	-	5,000	5,000	40,000	39,348	652
Primary Education	10,000	-	0	0	10,000	9,858	142
Secondary Education	60,000	-	0	0	60,000	57,167	2,833
Public Library	15,000	-	0	9,000	6,000	4,637	1,363
Early Childhood Education	2,500	-	0	0	2,500	1,652	848
Youth affairs & sports	27,000	-	0	0	27,000	26,818	182
TOTAL OTHER EXPENDITURE	154,500	-	5,000	14,000	145,500	139,479	6,021
TOTAL VOTE 40	10,877,300	110,000	508,500	508,500	10,987,300	10,839,753	147,547
GRAND SUMMARY							
2A: Personal Emoluments							
210 Personal Emoluments	5,889,200	-	0	298,200	5,591,000	5,579,074	11,926
212 Wages	235,000	-	0	31,700	203,300	195,826	7,474
216 Allowances	393,800	-	39,200	18,000	415,000	397,321	17,679
218 Pension & Gratuities	54,000	-	103,300	0	157,300	149,010	8,290
	6,572,000	-	142,500	347,900	6,366,600	6,321,231	45,370
2C: Goods & Services							
220 Local Travel	26,500	-	0	4,000	22,500	17,499	5,001
222 International Travel & Subsistence	40,000	-	15,000	0	55,000	53,248	1,752
224 Utilities	201,000	-	8,000	4,000	205,000	197,673	7,327
226 Communication Expenses	73,900	-	0	8,000	65,900	56,812	9,088
228 Supplies & Materials	193,500	-	34,100	0	227,600	213,360	14,240
229 Purchase of Furniture & Equipment	170,000	110,000	9,000	25,000	264,000	251,579	12,421
230 Uniform/Protective Clothing	2,000	-	0	0	2,000	2,000	-
232 Maintenance services	701,400	-	21,400	0	722,800	705,641	17,159
234 Rental of Assets	218,000	-	0	17,400	200,600	200,492	108
236 Professional and Consultancy Services	627,500	-	50,000	53,600	623,900	606,240	17,660
242 Training	0	-	0	0	0	0	-
246 Printing & Binding	13,500	-	0	3,500	10,000	7,938	2,062
	2,267,300	110,000	137,500	115,500	2,399,300	2,312,482	86,818
2D: Transfers and subsidies							
260 Grants & Contributions	208,500	-	198,500	0	407,000	406,822	178
261 Subventions	1,545,000	-	0	31,100	1,513,900	1,513,757	143
262 Fees & Rewards	0	-	0	0	0	0	-
	1,753,500	-	198,500	31,100	1,920,900	1,920,579	321
2E: Social Services							
266 Health Care Promotion	130,000	-	25,000	0	155,000	145,982	9,018
	130,000	-	25,000	0	155,000	145,982	9,018
2F: Other Expenditure							
275 Sundry Expenses	94,500	-	5,000	9,000	90,500	85,281	5,219
276 Culture	10,000	-	0	0	10,000	9,372	628
279 Operation of Plant & Workshop	0	-	0	0	0	0	-
280 Programme & Production	25,000	-	0	0	25,000	24,826	174
281 Minor Works	25,000	-	0	5,000	20,000	20,000	-
	154,500	-	5,000	14,000	145,500	139,479	6,021
TOTAL VOTE 40	10,877,300	110,000	508,500	508,500	10,987,300	10,839,753	147,547

**CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
VOTE 45 - MINISTRY OF HEALTH, COMMUNITY SERVICES							
Head 450 Strategic Management & Administration							
2A:Personal Emoluments							
210 Personal Emoluments	469,100			39,000	430,100	419,910	10,190
212 Wages	0				0		-
216 Allowances	64,400			5,000	59,400	55,525	3,875
	533,500	-	0	44,000	489,500	475,434	14,066
2C:Goods & Services							
220 Local Local Travel	1,000				1,000	958	42
222 Intra'l Travel & Subsistence	55,000				55,000	52,101	2,899
224 Utilities	0			0	0		-
226 Communication Expenses	90,000				90,000	89,994	6
228 Supplies & Materials	10,000				10,000	9,992	8
229 Purchase of Furniture & Equip	1,226,900		159,000		1,385,900	1,119,652	266,248
232 Maintenance Services	187,400		35,000		222,400	218,053	4,347
234 Rental of Assets	80,000		7,000		87,000	85,869	1,131
236 Professional and Consultancy Services	1,077,500		10,000	74,000	1,013,500	777,988	235,512
242 Training	0				0		-
246 Printing & Binding	2,500				2,500	2,481	19
	2,730,300	-	211,000	74,000	2,867,300	2,357,088	510,212
2D:Transfers and subsidies							
260 Grants & Contributions	0				0	0	-
	0	-	0	0	0	0	-
2E:Social Services							
265 Social Protection	0				0		-
266 Health Promotion	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	15,000			10,000	5,000	4,917	83
281 Minor Works	10,000				10,000	10,000	-
	25,000	-	0	10,000	15,000	14,917	83
TOTAL Head 450	3,288,800	-	211,000	128,000	3,371,800	2,847,440	524,360
451 - Primary Health care							
2A:Personal Emoluments							
210 Personal Emoluments	1,449,500			143,200	1,306,300	1,215,535	90,765
212 Wages	37,300				37,300	32,954	4,346
216 Allowances	451,400			36,000	415,400	403,626	11,774
	1,938,200	-	0	179,200	1,759,000	1,652,115	106,885
Pensions Gratuities and other Benefits							
218 Pension & Gratuities	30,100		4,200		34,300	34,236	64
	30,100	-	4,200	0	34,300	34,236	64
2C:Goods & Services							
220 Local Travel	0				0		-
224 Utilities	23,000				23,000	22,997	3
228 Supplies & Materials	75,000				75,000	74,966	34
229 Purchase of Furniture & Equipment	10,000		114,000		124,000	123,319	681
230 Uniforms/Protective Clothing	0				0	0	-
232 Maintenance Services	65,000				65,000	64,941	59
236 Professional and Consultancy Services	150,000		4,000		154,000	153,992	8
	323,000	-	118,000	0	441,000	440,216	784
2E:Social Services							
266 Health Care Promotion	50,000			4,000	46,000	45,365	635
	50,000	-	0	4,000	46,000	45,365	635
TOTAL Head 451	2,341,300	0	122,200	183,200	2,280,300	2,171,932	108,368
452 - Secondary Healthcare							
2A:Personal Emoluments							
210 Personal Emoluments	4,317,400			256,000	4,061,400	4,037,599	23,801
212 Wages	0				0		-
216 Allowances	649,900			27,000	622,900	622,900	-
	4,967,300	-	0	283,000	4,684,300	4,660,499	23,801
2B: Pensions Gratuities and other Benefits							
218 Pensions & Gratuities	90,000			14,000	76,000	75,576	424
	90,000	-	0	14,000	76,000	75,576	424

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	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services							
220 Local Travel	5,000				5,000	5,000	0
224 Utilities	72,000				72,000	72,000	-
226 Communication Expenses	7,000				7,000	7,000	-
228 Supplies & Materials	2,063,000		163,000		2,226,000	2,225,800	200
229 Purchase of Furniture & Equipment	436,000		96,000		532,000	531,935	65
230 Uniform/Protective Clothing	24,000				24,000	24,000	0
232 Maintenance Services	458,200				458,200	458,180	20
236 Professional and Consultancy Services	180,000		73,500		253,500	253,228	272
246 Printing & Binding	17,000				17,000	17,000	-
	3,262,200	-	332,500	0	3,594,700	3,594,142	558
2E:Social Services							
266 Health Care Promotion	0				0	0	-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	6,000			4,500	1,500	1,500	-
	6,000	-	0	4,500	1,500	1,500	-
TOTAL Head 452	8,325,500	-	332,500	301,500	8,356,500	8,331,718	24,782
454 - Social Services							
2A:Personal Emoluments							
210 Personal Emoluments	785,900	(40,000)		210,000	535,900	469,244	66,656
212 Wages	59,100	(15,000)		25,000	19,100	4,680	14,420
216 Allowances	152,000	(15,000)		35,000	102,000	74,471	27,529
218 Pensions and Gratuities	10,000			10,000	0	-	-
	1,007,000	(70,000)	0	280,000	657,000	548,395	108,605
2C:Goods & Services							
220 Local Travel	0			0	0	-	-
222 International Travel & Subsistence	20,000				20,000	19,400	600
224 Utilities	33,300				33,300	33,297	3
226 Communication Expenses	32,800				32,800	26,963	5,837
228 Supplies & Materials	22,000			5,000	17,000	16,751	249
229 Purchase of Furniture & Equipment	25,700		45,000		70,700	70,599	101
230 Uniform/Protective Clothing	0				0	-	-
232 Maintenance services	36,000				36,000	35,999	1
234 Rental of Assets	117,800			30,000	87,800	76,640	11,160
236 Professional and Consultancy Services	11,000		6,500		17,500	17,480	20
238 Insurance	6,900				6,900	6,825	75
246 Printing & Binding	3,000				3,000	2,948	53
	308,500	-	51,500	35,000	325,000	306,901	18,099
2D:Transfers and subsidies							
260 Grant & Contributions	11,000				11,000	11,000	-
261 Subventions	660,000				660,000	660,000	-
262 Fees & Rewards	0				0	-	-
	671,000	-	0	0	671,000	671,000	-
2E:Social Services							
265 Public Welfare Services	3,841,300		235,000		4,076,300	4,075,033	1,267
	3,841,300	-	235,000	0	4,076,300	4,075,033	1,267
2F:Other Expenditure							
275 Sundry Expenses	4,800				4,800	2,344	2,456
276 Culture	0				0	-	-
280 Programme Production	30,000			6,500	23,500	23,282	218
	34,800	-	0	6,500	28,300	25,626	2,674
TOTAL Head 454	5,862,600	(70,000)	286,500	321,500	5,757,600	5,626,956	130,644
455 - Environmental Health and Services							
2A:Personal Emoluments							
210 Personal Emoluments	414,300			18,000	396,300	381,841	14,459
212 Wages	0				0	-	-
216 Allowances	43,000				43,000	42,218	782
	457,300	-	0	18,000	439,300	424,059	15,241
2B Pension and Gratuities and Other Benefits							
218 Pension & Gratuities	20,400				20,400	20,322	78
	20,400	-	0	0	20,400	20,322	78

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	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
2C:Goods & Services							
220 Local Travel	0				0		-
222 International Travel & Subsistence	0				0		-
224 Utilities	55,000				55,000	54,468	532
226 Communication Expenses	0				0		-
228 Supplies & Materials	10,000				10,000	9,988	12
229 Purchase of Furniture & Equipment	4,000				4,000	3,911	89
230 Uniform/Protective Clothing	9,000				9,000	8,921	79
232 Maintenance services	43,400				43,400	43,400	0
234 Rental of Assets	0				0	0	-
236 Professional and Consultancy Services	933,000				933,000	932,997	3
238 Insurance	0				0		-
246 Printing & Binding	0				0		-
	1,054,400	-	0	0	1,054,400	1,053,685	715
2D:Transfers and subsidies							
260 Grant & Contributions	0				0		-
261 Subventions	0				0		-
	0	-	0	0	0	0	-
2E:Social Services							
265 Public Welfare Services	0				0		-
	0	-	0	0	0	0	-
2F:Other Expenditure							
275 Sundry Expenses	0				0		-
276 Culture	0				0		-
280 Programme Production	0				0		-
	0	-	0	0	0	0	-
TOTAL Head 455	1,532,100	-	0	18,000	1,514,100	1,498,066	16,034
FINAL SUMMARY Vote 45							
PERSONAL EMOLUMENTS							
Health Headquarters	469,100	-	0	39,000	430,100	419,910	10,190
Primary Healthcare	1,449,500	-	0	143,200	1,306,300	1,215,535	90,765
Secondary Healthcare	4,317,400	-	0	256,000	4,061,400	4,037,599	23,801
Community Development	785,900	(40,000)	0	210,000	535,900	469,244	66,656
Environmental Health and Services	414,300	-	0	18,000	396,300	381,841	14,459
TOTAL Personal Emoluments	7,436,200	(40,000)	0	666,200	6,730,000	6,524,129	205,871
WAGES							
Health Headquarters	0	-	0	0	0	0	-
Primary Healthcare	37,300	-	0	0	37,300	32,954	4,346
Secondary Healthcare	0	-	0	0	0	0	-
Community Development	59,100	(15,000)	0	25,000	19,100	4,680	14,420
Environmental Health and Services	0	-	0	0	0	0	-
TOTAL WAGES	96,400	(15,000)	0	25,000	56,400	37,634	18,766
ALLOWANCES							
Health Headquarters	64,400	-	0	5,000	59,400	55,525	3,875
Primary Healthcare	451,400	-	0	36,000	415,400	403,626	11,774
Secondary Healthcare	649,900	-	0	27,000	622,900	622,900	-
Community Development	152,000	(15,000)	0	35,000	102,000	74,471	27,529
Environmental Health and Services	43,000	-	0	0	43,000	42,218	782
TOTAL ALLOWANCES	1,360,700	(15,000)	0	103,000	1,242,700	1,198,739	43,961
BENEFITS							
Health Headquarters	0	-	0	0	0	0	-
Primary Healthcare	30,100	-	4,200	0	34,300	34,236	64
Secondary Healthcare	90,000	-	0	14,000	76,000	75,576	424
Community Development	10,000	-	0	10,000	0	0	-
Environmental Health and Services	20,400	-	0	0	20,400	20,322	78
TOTAL BENEFITS	150,500	-	4,200	24,000	130,700	130,134	566
SERVICES							
Health Headquarters	2,730,300	-	211,000	74,000	2,867,300	2,357,088	510,212
Primary Healthcare	323,000	-	118,000	0	441,000	440,216	784
Secondary Healthcare	3,262,200	-	332,500	0	3,594,700	3,594,142	558
Community Development	308,500	-	51,500	35,000	325,000	306,901	18,099
Environmental Health and Services	1,054,400	-	0	0	1,054,400	1,053,685	715
TOTAL SERVICES	7,678,400	-	713,000	109,000	8,282,400	7,752,033	530,367

CONSOLIDATED FUND - April 2016 to March 2017
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVINGS/ (EXCESS)
TRANSFERS AND SUBSIDIES							
Health Headquarters	0	-	0	0	0	0	-
Primary Healthcare	0	-	0	0	0	0	-
Secondary Healthcare	0	-	0	0	0	0	-
Community Development	671,000	-	0	0	671,000	671,000	-
Environmental Health and Services	0	-	0	0	0	0	-
TOTAL TRANSFERS AND SUBSIDIES	671,000	-	0	0	671,000	671,000	-
SOCIAL SERVICES							
Health Headquarters	0	-	0	0	0	0	-
Primary Healthcare	50,000	-	0	4,000	46,000	45,365	635
Secondary Healthcare	0	-	0	0	0	0	-
Community Development	3,841,300	-	235,000	0	4,076,300	4,075,033	1,267
Environmental Health and Services	0	-	0	0	0	0	-
TOTAL SOCIAL SERVICES	3,891,300	-	235,000	4,000	4,122,300	4,120,398	1,902
OTHER EXPENDITURE							
Health Headquarters	25,000	-	0	10,000	15,000	14,917	83
Primary Healthcare	0	-	0	0	0	0	-
Secondary Healthcare	6,000	-	0	4,500	1,500	1,500	-
Community Development	34,800	-	0	6,500	28,300	25,626	2,674
Environmental Health and Services	0	-	0	0	0	0	-
TOTAL OTHER EXPENDITURE	65,800	-	0	21,000	44,800	42,044	2,756
TOTAL VOTE 45	21,350,300	(70,000)	952,200	952,200	21,280,300	20,476,111	804,189
GRAND SUMMARY Vote 45							
2A:Personal Emoluments	9,043,800	(70,000)	4,200	818,200	8,159,800	7,890,636	269,164
2C:Goods & Services	7,678,400	-	713,000	109,000	8,282,400	7,752,033	530,367
2D:Transfers and Subsidies	671,000	-	0	0	671,000	671,000	-
2E:Social Services	3,891,300	-	235,000	4,000	4,122,300	4,120,398	1,902
2F:Other Expenditure	65,800	-	0	21,000	44,800	42,044	2,756
TOTAL VOTE 45	21,350,300	(70,000)	952,200	952,200	21,280,300	20,476,111	804,189
GRAND SUMMARY - Recurrent Expenditure							
2A:Personal Emoluments	47,561,900	(1,102,400)	185,100	2,330,600	44,314,000	42,344,430	1,969,570
2B:Pension,Gratuities and Other Benefits	11,455,700	446,700	409,900	43,900	12,268,400	12,198,589	69,811
2C:Goods & Services	35,300,600	655,700	3,309,100	1,134,400	38,131,000	35,082,945	3,048,055
2D:Transfers and Subsidies	23,683,000	0	507,600	1,090,700	23,099,900	22,795,899	304,001
2E:Social Services	4,061,300	0	260,000	4,000	4,317,300	4,291,381	25,919
2F:Other Expenditure	4,011,600	0	286,000	354,100	3,943,500	3,619,375	324,125
2G:Debt	1,078,700	0	0	0	1,078,700	1,056,068	22,632
Total Recurrent Expenditure	127,152,800	0	4,957,700	4,957,700	127,152,800	121,388,686	5,764,114

**CONSOLIDATED FUND - 2017
STATEMENT OF VOTES IN EXCESS**

	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	(EXCESS)
<u>VOTE 05 - POLICE SERVICE</u>			
<u>051 Police Services</u>			
210 Personal Emoluments	954,800	999,616	(44,816)
<u>VOTE 10 - LEGISLATURE</u>			
<u>103 Office of the Opposition</u>			
246 Printing & binding	2,000	3,500	(1,500)
<u>VOTE 12 - OFFICE OF THE DEPUTY GOVERNOR</u>			
<u>120 Office of the Deputy Governor</u>			
234 Rental of Assets	391,300	397,247	(5,947)
<u>122 Her Majesty's Prison</u>			
232 Maintenance Services	32,000	35,155	(3,155)
<u>125 Governor</u>			
228 Supplies & Materials	6,800	7,249	(449)
TOTAL VOTE 12			(3,604)
<u>VOTE 15 - OFFICE OF THE PREMIER</u>			
<u>150 Strategic Management and Administration</u>			
210 Personal Emoluments	760,300	796,914	(36,614)
216 Allowances	233,800	252,883	(19,083)
<u>152 Broadcasting</u>			
234 Rental of Assets	139,200	171,800	(32,600)
<u>155 Info, Tec, & E-Gov't Services</u>			
210 Personal Emoluments	483,200	511,434	(28,234)
216 Allowances	78,200	86,640	(8,440)
TOTAL VOTE 15			(124,972)
<u>VOTE 20 - MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT</u>			
<u>200 Strategic Management and Administration</u>			
272 Claims against Government	215,300	265,145	(49,845)
<u>VOTE 30 - MINISTRY OF AGRICULTURE, LANDS, HOUSING AND THE ENVIRONMENT</u>			
<u>301 Agricultural Services</u>			
236 Professional and Consultancy Services	113,000	146,933	(33,933)
<u>VOTE 40 EDUCATION, YOUTH AFFAIRS AND SPORTS</u>			
<u>401 Primary Education</u>			
210 Personal Emoluments	1,326,200	1,354,138	(27,938)

**CONSOLIDATED FUND
ADVANCES PERSONAL
BALANCE AS AT MARCH 31, 2017**

36502 MOTOR VEHICLES	204,395
36504 MEDICAL	130,315
36599 OTHER	23,991
TOTAL	<u>358,701</u>

CONSOLIDATED FUND
Advances - Motor Vehicle Purchase/Maintenance
BALANCE AS AT MARCH 31, 2017

CARTY, Sheldon	7,778
FARRELL, Sasha T T	17,989
FRIDAY, Keith H W	5,833
FRITH, Marcella	555
GREAVES, Franklyn	6,415
HARLEY, Shauna	27,295
HENRY, Sean Astley	1,328
JOSEPH, Marguerite Marie	20,810
LEE, Kenya	14,000
LEE, Rudolph	14,778
LEWIS, Lowell	24,500
MARTIN, Adolphia	17,763
MORRIS, Denfield	22,555
SAMUEL, Valerie S	6,222
STANLEY, Garrett	1,019
THOMPSON, Charles	8,556
WEEKES, Alverna S	7,000
Total	<u>204,395</u>

CONSOLIDATED FUND
Advances - Medical
BALANCE AS AT MARCH 31, 2017

ADAM, Cheryl	624
ALLEN, Sidney	1,400
BHOLO, Bryon	500
BRADE, Nakita	1,667
CABEY, Victor A	2,917
CARTY, Adrian	250
DALEY, Amelia	12,000
ESPRIT, Joseph	6,708
FARRELL, Cynthia	1,000
FARRELL, Joseph G	1,500
FENTON, Sharmaine	2,050
FRIDAY, Keith H W	49,500
FURLONGE, Denrick	833
HARLEY, Shauna	2,500
HYMAN, Shandrina	500
HYMAN, Kenroy	2,500
JNO-BAPTISTE, Jasmine	567
KIRNON, Anderson A	2,667
LINDSEY, Elrose	2,917
Lynch, Treviesha	1,167
LYNCH, Veronica	3,000
MCARTHUR-PARILLON, Patrina	3,650
MEADE, Fiona	1,667
PEMBERTON, Tricia	2,250
PIPER, Lauren	3,000
ROACH, Tequan	1,000
RYAN, Althea	917
RYAN, Dawn	2,333
RYAN, Nadia	833
RYAN, Jahvon	2,400
SILCOTT, Elijah C	5,000
SILCOTT, Maria	4,500
WHITE, Charlesworth	6,000
Total	130,315

**CONSOLIDATED FUND
PERSONAL ADVANCES
BALANCE AS AT MARCH 31, 2017**

Advances - Other

TAYLOR, Alric C	2,038
CASSELL, Warren M	9,085
Total	<u>11,122</u>

Advances - Salary

Misc Advances Deps	12,433
Greaves, Leroy	396
Dennis, Denise	40
Total	<u>12,869</u>

**CONSOLIDATED FUND
MISCELLANEOUS DEPOSITS
BALANCE AS AT MARCH 31, 2017**

Agricultural Miscellaneous Deposit	47
Aids Task Force Fund	31,624
Auction Sales	2,550
Canada/Carib Seasonal Work	2
Civil Servants Association	3,451
Customs Deposits	15,000
Educ. External Examination Fee	17,424
EPI Plan of Action	12,704
High Court Deposits	78,667
Immigration Deposits	529,731
Insurance Premium	14,868
Inudustrial Estate	2,500
L.D.A. - Rent\Housing Stock	29,287
M/Rat Primary Teachers T. Prog	179
Magistrate'S Court	32,038
Misc. Receipts & Payments	4,758
Misc. Receipts & Payments	12,514
Misc. Receipts & Payments	1,733,472
Montserrat Teachers Union	1,575
NPF/Social Security Fund	66,631
Police Reward Fund	11,106
Police Sports & Welfare	59,017
Police Week A/C	1,940
Prison Subsidiary Fund	22,322
Total	<u><u>2,683,406</u></u>

**GOVERNMENT OF MONTSERRAT
STATEMENT OF PUBLIC DEBT - LOANS BORROWED FOR FIXED PERIODS
OUTSTANDING AT MARCH 31, 2017**

LOAN REFERENCE	CURRENCY	ECD AMT DISBURSED TO DATE	PRINCIPAL PAID FY 2016/17	INT. PAID FY 2016/17	CHARGES	TOTAL REPAID	AMOUNT OUTSTANDING
EXTERNAL DEBT							
PORT AUTHORITY LOAN - CDB #01\SFR-OR-MOT1	USD	6,436,990	228,067	39,226	481	5,010,449	1,426,541
PORT AUTHORITY LOAN- CDB #01\SFR-OR-MOT2	USD	6,097,757	155,588	52,546	321	3,567,674	937,068
1ST CONSOLIDATED LINE OF CREDIT - BOM- 14\SFR-MOT1	USD	3,242,818	116,523	25,022	164	2,063,714	1,179,104
2ND POWER PROJECT 018SFRMOT1	USD	3,314,684		83,127	-		3,377,193
TOTAL EXTERNAL DEBT		19,092,249	500,177	199,920	965	10,641,837	6,919,906

Exchange rate: \$2.70

*Charges include overdue and other charges

**GOVERNMENT OF MONTSERRAT
STATEMENT OF PUBLIC DEBT - ARREARS
REGIONAL INSTITUTIONS
OUTSTANDING AT MARCH 31, 2017**

Caribbean Telecommunications Union	17,638
The West Indian Centre	2,236
	<u>19,874</u>

**GOVERNMENT OF MONTSERRAT
STATEMENT OF OTHER OUTSTANDING LIABILITIES
AS AT MARCH 31, 2017**

Reference	Date	Loan Amount	Opening Bal	Principal Paid	Interest	Repayment	Closing Bal
Social Security Houses (Davy Hill)	1/4/2016	1,577,711	1,538,268	157,771	51,769	197,214	1,419,940
Social Security Investment Fund	3/18/2016	115,693				115,693	0
MUL Generating Set	1/4/2016	1,665,571	1,665,571	208,196	69,225	208,196	1,457,375

Balance Due for Goods and Services by Department

Department	Amount
AG	272
DITES	124,941
DPP	2,178
HUMAN RESOURCES DEPT	3,479
MATLHE	2,077
MCW	6,689
OFFICE OF THE PREMIER	8,473
POLICE	9,604
TOTAL	<u>157,711</u>

**GOVERNMENT OF MONTSERRAT
STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 2017**

DEBTOR	MAXIMUM LIABILITY	LIABILITY AT March 31st, 2017
Government Savings Bank	Total Deposits	1,500,968
TOTAL		<u><u>1,500,968</u></u>
Litigations by Department	REFERENCE	EST. LIABILITY
Ministry of Finance Tenders Board/Attorney General	APPEAL - 8 of 2012	451,412
Attorney General	MNIHCV2016/0015	36,135
Attorney General	MNIHCV 2013/0020	250,000
Registrar of Lands	MNIHCV 2013/0021	2,236,242
Total		<u><u>2,973,789</u></u>

**CONSOLIDATED FUND
STATEMENT OF SPECIAL FUNDS
AS AT MARCH 31, 2017**

	BALANCE AT START OF YEAR DR/CR	YEAR-TO-DATE NET TRANSACTIONS	BALANCE AT END OF YEAR DR/(CR)
POLICE REWARD FUND	(9,136)	(1,970)	(11,106)
TOTAL	(9,136)	(1,970)	(11,106)

	BALANCE 1-Apr-16	BALANCE AT END OF YEAR DR/(CR)	
A/C NO & Description			31-Mar-17
K480- Surgical Unit Fund	1,363		1,363
	1,363	-	1,363

**CONSOLIDATED FUND
OTHER GOVERNMENTS AND ADMINISTRATIONS
BALANCE AS AT MARCH 31, 2017**

	BALANCE AT START OF YEAR DR/CR	YEAR-TO-DATE NET TRANSACTIONS	BALANCE AT END OF YEAR DR/(CR)
ANTIGUA	85,169	4,577	89,746
ST. KITTS-NEVIS	41,324	2,245	43,568
BRITISH VIRGIN ISLANDS	(2,213)	280	(1,933)
SUB-TOTAL	124,280	7,101	131,381

**CONSOLIDATED FUND
UNRETIRED IMPRESTS
BALANCE AS AT MARCH 31, 2017**

TRAVEL IMPRESTS

BROWNE, Alphege	2,880
FOSTER, Steve	8,340
GERALD, Elvis	3,743
GREAVES, LORENZO	2,680
GREER, Lyndell	8,348
HILTON, Micah	1,161
HOWE, Trevor	3,683
IRISH, Desi	8,451
IRISH, Errol	1,417
JEMMOTTE, Sheree	8,080
LEWIS, Paul	49
LEWIS, Debra Charleen	30
LINDSEY, Melvin	1,230
OSBORNE, David	271
RYAN, Adolphus	2,610
RYAN, Steve	389
WEST, Denzil	5,489
WHITE, Kelvin L	12,276
WHITE, Peter W A	2,058
WIND-ANDERSON, Dr Kenneth	2,046
	<u>75,227</u>

DEPARTMENT IMPRESTS

M/rat Customs & Revenue	200
Physical Planning Unit Imprest	100
	<u>300</u>

**GOVERNMENT OF MONTSERRAT
DEVELOPMENT FUND
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2017
(with figures at March 31, 2016)**

ASSETS		<u>2017</u>	<u>2016</u>
	<u>Notes</u>		
BRITISH DEVELOPMENT AID CLAIMS OUTSTDG	1	3,063,006	
DONOR AGENCIES EXPENDITURE OUTSTANDING	2	2,409,854	2,393,149
Consolidated Fund Receivable		17,325,324	25,121,240
TOTAL ASSETS		<u>22,798,184</u>	<u>27,514,389</u>
LIABILITIES			
DEPOSITS WITHIN THE DEVELOPMENT FUND	3	16,970,719	20,843,885
LOCAL FUNDS	4	2,691,416	699,952
BRITISH DEVT CLAIM DEPOSITS			2,834,499
Consolidated Capital Fund		10,931,965	968,091
ADD REVENUE OVER EXPENDITURE		<u>(7,795,915)</u>	<u>2,167,959</u>
TOTAL LIABILITIES		<u>3,136,049</u>	<u>3,136,049</u>
		<u>22,798,184</u>	<u>27,514,389</u>

NOTES TO THE BALANCE SHEET

- (1) SUM OF THE BALANCES FOR BDD AND WISTS (PAGE 66).
- (2) SUM OF ALL DEBIT BALANCES EXCEPT BDD AND WISTS (PAGE 66).
- (3) SUM OF THE CREDIT BALANCES EXCEPT BDD, WISTS & LOCAL PROJECTS(PAGE 66).
- (4) SEE DETAILS (PAGE 62).

DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
02 BRITISH DEVELOPMENT AID/DFID					
4597034A 4th Conference on Women Beiging	9,046				9,046
3099007A Abbatoir	6,000				6,000
3509073A Access Transport Coordinator Montserrat	(20,771)				(20,771)
1211003A ACTS	143,385				143,385
0304013A ACTS - Regional	736,593				736,593
2107084L Additional Facilities for Prison	13,907				13,907
3511078 Aeronautical Project	775,398				775,398
30000034A Agriculture Extension Services	230,519				230,519
3597037A Airport Remedial Works Programme	(195)				(195)
3501016A Airport Runway Resurfacing	(4,323)				(4,323)
2197035A Asbestos Removal - SJS School	2,349				2,349
2108084A Automated Fingerprint System	181,843				181,843
BDD Consolidated Account	(144,314)				(144,314)
2107084M Biometric Passports and Equipment	(74,591)				(74,591)
2101060A Business Survey	13,300				13,300
1211002A Capacity Development	(498,168)	25,822			(472,346)
3000031A Cemetery Establishment	(270,838)	169,817			(101,022)
2112033A Census 2012	(157,435)				(157,435)
4000015A Central Library & Archives	(87)				(87)
3597004A Central Services Reservoirs	(1,878)				(1,878)
4008031A Change Manager	593				593
1712001A Clico/Biaco	36				36
2107084Q CID Forensic Equipment	(45,926)				(45,926)
0300004A Computerisation of Civil Records	(136,444)				(136,444)
2197025A Computrization Phase II	(4,361)				(4,361)
3504064A Construction of Slipway	(104,861)				(104,861)
2199018A COTGAR Project	1,278,310				1,278,310
3500020A Davy Hill Waste Water Mgmt	7,859				7,859
2109062B Demonstration of Semi-intensive Sma	48,639				48,639
2109062F Deployment of GIS Online Mapping System	(13,847)				(13,847)
3001041A Dev't of Serviced Lots - Lookout	(3,328,362)				(3,328,362)
2100032A Disaster Preparedness 2000	85,000				85,000
1212004A Disaster Preparedness Repairs	(180,828)				(180,828)
3505067A DTEZ Rehabilitation	(1,373,488)				(1,373,488)
4097004A Eastern Schools	(2,000)				(2,000)
4004030A Education Development Plan	(151,376)				(151,376)
2008032A Education Infrastructure	(67,913)	6,000			(61,913)
2107084N Education Website Development	(37,500)				(37,500)
4599002A Elderly Care/Special Needs Housing	(249,422)				(249,422)
2101062A Emergency Communications Project	46,103				46,103
2100017A Emergency Operation Centre Expansion	(660,817)				(660,817)
2108084X Emergency Tower ZJB	(9,151)				(9,151)
2107081A Emergency Vehicles	227,956				227,956
3016093A Emergency Shelters	(63,110)	48,039	279,090		(294,161)
2107084I Equipment for Hill View and St. John's	(477)				(477)
2199039A Expansion of Education Facilities	(73,615)				(73,615)
2109062K Extension of HM Prison	(42,148)				(42,148)
3502023A Extension to Govt. HQ	(10,941)				(10,941)
2197041A Factory Construction North.	4,404				4,404
2107084A Fencing of MSS Compound	(110,000)				(110,000)
2108084Z Fire & Rescue Vehicle Procurement	(83)				(83)
2197024A Food Voucher Scheme	176,481				176,481
4000024A Furniture & Equipment - Educ	8,058				8,058
3098003A Geographical Info. System	(361,822)				(361,822)
3508071A Geothermal Exploration	(1,239,355)	3,231,438	2,313,619		(321,536)
3501006A Gerald's Park Airstrip	2,048,821				2,048,821
3511077A Ghaut Replacement Project	2,820,966				2,820,966
2107084R GIS Equipment & Software	(65,407)				(65,407)
2009061A Government Accommodations	593,484	83,184	433,938		242,731
2199023A Gov't Head Quarters Misc. Exp	(201,000)				(201,000)
2109095A Support for Economic Development Planning	(377,000)				(377,000)
2106072A Development Economist	(40,574)				(40,574)
3500015A Hard Court Construction	90				90
4504040A Health Development Plan	236,062				236,062
4500001A Health Development Programme	468,553				468,553
3598002A Heliport Improvement	(152)				(152)

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
4505042A Hill View Home Renovation	(140,354)				(140,354)
2014037A Hospital & Health Care/Redevelopment	(215,951)	121,903			(94,047)
229 Hot Mix Plant Upgrade	344				344
3001033A Housing Development	20,500				20,500
4502036A Housing for the Mentally Challenged	1,409,244				1,409,244
3009059A Housing Incentives Scheme	(1,823,228)				(1,823,228)
2112023A Hurricane Earl Rehabilitation	841,971				841,971
2104069A Hydroponics Project	(3,709)				(3,709)
3501057A Imp. Rd Alignment/Pavement St John's - Gerald's	(166,355)				(166,355)
2109062J Improv ing the Presentation of Market	(12,782)				(12,782)
4000007A Improv. to Early C/hood Educ.	15,453				15,453
3000037A Ins/Train/Irrigation Systems	142,712				142,712
3510077A Integration of Renewables into Small	(92,993)				(92,993)
3001006A Land Servicing - M/rat Community College	43,628				43,628
3000002A Land Servicing & Housing III	1,987,608				1,987,608
3500013A Little Bay Infrastructure Phase I	2,619,965				2,619,965
2106078A Look Out Land Acquisition	233,243				233,243
3510075A Little Bay Interim Works	3,177,681				3,177,681
3510075A Little Bay Town Expansion	(4,379,722)				(4,379,722)
3516092A Liquid Waste Management	125,660	411,878	855,738		(318,200)
258 M/Rat Schools Additional	58,790				58,790
2106073A MDC	(2,347,236)				(2,347,236)
2108084 C Miscellaneous	(2,837,392)				(2,837,392)
1712002A MDC Operations 2012	13,171,447				13,171,447
2109062N Miscellaneous (Small Capital Scheme)	99,720				99,720
2105071A Montserrat Media Project	(34,098)				(34,098)
3500005A Montserrat Volcano Observatory	456,342				456,342
4097022A MSS Expansion Project	400				400
4097021A MSS Purchase of Computers	(24,591)				(24,591)
2014071A MUL GENSET	(8,296,411)	6,795,053			(1,501,359)
2109062L MVO Equipment Services	(35,356)				(35,356)
2107084J MVO Equipment/Service	(312,129)				(312,129)
2109062H MV Shamrock Repair	(43,643)				(43,643)
3597001A New Fire Station & Access Rd.	(745,393)				(745,393)
2108084U New Hill View Home Upgrade	(15,042)				(15,042)
0599002A New Northern Police Station	28,594				28,594
3501052A New PWD Workshop at Brades	(12,805)				(12,805)
3501027A Northern Road Upgrade	9,723				9,723
222 Nurses Hostel/Kitchen Laundry	63,013				63,013
2198026A On-Island Relocation Scheme	(121,750)				(121,750)
4500003A Operating Theatre	(40,512)				(40,512)
4503039A Patient Administration System	(40,323)				(40,323)
3010061A Physical Development Plan Update	(49,638)				(49,638)
2107084O Police Telecommunication Project	(26,880)				(26,880)
0500004A Police Training	284,338				284,338
3599013A Port Landside Development	290,811				290,811
3599012A Portal Roof Frame	(363,387)				(363,387)
3516089A Power	(963)	300,000	629,999		(330,962)
2109062G Preparation of Physical Development	(29,100)				(29,100)
2102065A Private Sector Development	(80)				(80)
3502060A Procurement of Heavy Plant & Equipment Project Dmisompler	(2,458) (79,336)				(2,458) (79,336)
2109062M Project Implementation Unit	(39,002)				(39,002)
1210001A PSR 11	(1,490,514)	912,851	1,063,124		(1,640,786)
2109062C Purchase of Equipment - Health	122,330				122,330
2109062D Purchase of Reprographic Machine	(48,488)				(48,488)
3501015A PWD Equipment Laboratory	698,289				698,289
2197029A Quarry Development Phase II	37,206				37,206
3502058A Rd rehab. Salem to Fogarty	5,752				5,752
3500051A Rds Reinstatement/Drainage	7,816				7,816
2101063A Re-development of Property Tax System	(31,365)				(31,365)
2109062I Refurbishment of Salem Police Station	(221,512)				(221,512)
2108084D Rehabilitation of Treasury/Customs	(1,181)				(1,181)
3504063A Re-Instatement of Roads	(13,579)				(13,579)
4000025A Renovation of Salem Campus	9,205				9,205
2016100A Research, Development, Education and	(120,000)	52,107	320,000		(387,893)
2107084S Resource Center Development	(39,717)				(39,717)
3500049A Resources for Projects - PWD	13,908				13,908

DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
3508072A Restructuring of PWD Workshop	(1,444,668)				(1,444,668)
3509074A Road Refurbishment Salem to St John	(4,037,561)				(4,037,561)
3500055A Roads Audit	287,311				287,311
3516088A Roads and Bridges	27,783	1,436,519	1,781,517		(317,215)
231 Roads Upgrading/NewWinward	29,361				29,361
2199020A S.S. & E.P.I.C. in M/Rat	(12,627)				(12,627)
2104068A Seismic Upgrade- MVO	(453,950)				(453,950)
3098029A Selfbuild Housing Phase II	1,448,430				1,448,430
3002030A Selfbuild Housing Phase III	(55,003)				(55,003)
3016096A Social Housing	(1,069,559)	19,129	75,465		(1,125,895)
2100052A Soft Mortgage Scheme	(112,798)				(112,798)
4516091A Solid Waste Management			200,000		(200,000)
4599002A Special Needs Housing	1				1
3500050A Support Addtnl Staff MWA	4,841				4,841
2109095A Support of Economic Development	470,160				470,160
3510076A Support to Public Works Strategic Dev	(274,410)	260,663			(13,747)
2014024A Misc(Small Cap) 14	(9,213)				(9,213)
3006050A Technical Assistance for Housing	44,446				44,446
3502061A Technical Reference Library	(6,302)				(6,302)
2012034A Technical Support	315				315
2198043A Temporary Accommodation Govt. Offices	(13,283)				(13,283)
4000020A Temporary Library Facilities	(215,928)				(215,928)
3000008A Temporary Sheltered Housing	670				670
2100049A Tourism Development Programme	(275,656)				(275,656)
2104067A Tourism Development Project II	(6,214,000)				(6,214,000)
2109069A Tourism Development Prog III	6,510,676				6,510,676
1516099A Tourism Management and Development	17,585				17,585
2109062E Updating Automated System tp Asycuda	164,000				164,000
2107084P Vehicle Replacement Project	(3,056)				(3,056)
2108084T Vet Office Upgrade	(1)				(1)
3516090A Water	12,885	441,362	465,769		(11,523)
3500021A Water Development - Phase III	670,529				670,529
2109062O Woodlands Road No 7 Rehabilitation	(34,249)				(34,249)
TOTAL	(2,827,378)	14,315,764.31	8,418,258.96	0	3,070,127

03 WISTS

W.I. School Training scheme	103,829	-	-	-	103,829
310 W.I. School training scheme	(82,223)	-	-	-	(82,223)
243 W.I. School training scheme	37,646	-	-	-	37,646
342 Recruit course	(52,035)	-	-	-	(52,035)
322 W.I. School training scheme	30,168	-	-	-	30,168
317 W.I. School training scheme	(902)	-	-	-	(902)
320 Assoc. of Carib. Commissioners	(1,489)	-	-	-	(1,489)
313 Dependant Territories Conference	844	-	-	-	844
JICC Sentry Users Course	4,871	-	-	-	4,871
222 W.I. School training scheme	(50,697)	-	-	-	(50,697)
Caribbean Police School	(3,206)	-	-	-	(3,206)
113 Initial training course & Crisis	521	-	-	-	521
WISTS Consolidated Account	5,552	-	-	-	5,552
TOTAL	(7,121)	-	-	-	(7,121)

04 E.D.F.

EDF Consolidated Account	43,493	0	0	0	43,493
TOTAL	43,493	0	0	0	43,493

05 USAID

Const. Water Fac. for S.Y. Farmers	910	0	0	0	910
M/rat Fisherman Co-operative	1,763	0	0	0	1,763
Young Farmers Co-op Organic Farm	3,735	0	0	0	3,735
CPP Ecponomic Management Database	8,672	0	0	0	8,672
USAID Consolidated Account	57,046	0	0	0	57,046
TOTAL	72,126	0	0	0	72,126

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
06 C.M.A.F					
CMAF Consolidated Account	42,072			0	42,072
TOTAL	42,072	0	0	0	42,072
07 CDB LOANS					
Infrastructure Audit L/Bay	4,421		-	-	4,421
Factory Shells	46,715		-	-	46,715
Project Management Information System	6,533				6,533
2109021A Country Poverty Assessment	18,981		66,560	66,560	18,981
3517106A Infrastructure Improvement Assistance		112,996	107,608		5,387
Teacher Enhancement Project	(27,136)				(27,136)
TOTAL	49,514	112,996	174,168	66,560	54,901
08 UNESCO					
UNESCO Consolidated Account	(2,450)		-	-	(2,450)
TOTAL	(2,450)		-	-	(2,450)
09 CIDA					
Rehab. Of Mini Dams	(6,830)		-	-	(6,830)
Equipment for Physics Lab MSS	(993)		-	-	(993)
MSS Agricultural Science	(10)		-	-	(10)
MSS Refurbishing	(3,337)		-	-	(3,337)
Cudjoe Head Community Club	(158)		-	-	(158)
Child Development Programme	41		-	-	41
Artificial Reef	(39)		-	-	(39)
Salem Community Dev. Centre	(676)		-	-	(676)
Emerald Isle Leather Works rev.	(297)		-	-	(297)
Water Resource Development	1		-	-	1
Small Enterprise Development	(2,404)		-	-	(2,404)
CIDA Consolidated Account	(142,577)		-	-	(142,577)
Production of Montserrat History	(30)		-	-	(30)
TOTAL	(157,309)		-	-	(157,309)
10 LOCAL					
Thompson Field Netball Complex	(1,387)			-	(1,387)
Local Projects	(9,307)			-	(9,307)
Hurricane Relief	(415)			-	(415)
Rehabilitation Projects	(285,799)			-	(285,799)
Brades School Repairs	(73,832)			-	(73,832)
Family Unit Construction	(17,800)			-	(17,800)
Furnish Public Asst. Houses	(600)			-	(600)
BNTF Fifth Project	65,206			-	65,206
Property Tax Review	162,886			-	162,886
Construction of Dormitory Units	(296,474)			-	(296,474)
Cashiering Module	96,579			-	96,579
Short Term Training	24,233			-	24,233
BNTF Fourth Project	120,057			-	120,057
Purchase Agriculture Equipment	(200,000)			-	(200,000)
Contingency Fund - PWD Projects	(273,228)			-	(273,228)
Repairs to Kinsale Primary School	(289)			-	(289)
Uniform & Equipment	(4,441)			-	(4,441)
Public Market Extension	(1)			-	(1)
3511078A Aeronautical Project	-	238,288	238,288	-	-
Misc. Projects Other	(5,340)			-	(5,340)
3517107A National Information Communication	-	44,836	1,000,000	-	(955,164)
1514056A BNTF7	(0)	107,000	107,000	-	(0)
1514032 Media Exchange Development	-			(1,036,300)	(1,036,300)
TOTAL	(699,951.81)	390,124	1,345,288.00	(1,036,300)	(2,691,416)

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
<u>11 ECCB</u>					
Low Cost Housing Construction	2,000,000	0	0	0	2,000,000
TOTAL	2,000,000	0	0	0	2,000,000
<u>12 UNDP</u>					
Brades School Rehab. Phase II	73,945			-	73,945
1516102A Environmental Remediation & Protection	(51,005)	93,132	105,260	51,000	(12,132)
UNDP Projects	76,292			-	76,292
UNDP Consolidated Account	(1,300)			-	(1,300)
TOTAL	97,932	93,132	105,260	51,000	136,805
<u>13 IPP</u>					
IPP Consolidated Account	2,448	0	0	0	2,448
TOTAL	2,448	0	0	0	2,448
<u>14 FCO</u>					
Y2K Upgrade	(1,893)	-	-	-	(1,893)
TOTAL	(1,893)	-	-	-	(1,893)
<u>15 CFTC</u>					
CFTC Consolidated Account	(3,672)	-	-	-	(3,672)
TOTAL	(3,672)	-	-	-	(3,672)
<u>16 OECS</u>					
Fisheries Research & Training	31	-	-	-	31
Piper's Pond Rehab	(16,465)	-	-	-	(16,465)
OECS Consolidated Accounts	(6,060)				(6,060)
TOTAL	(22,494)	-	-	-	(22,494)
<u>17 UNICEF</u>					
Social Mobilization campaign	(4,465)			-	(4,465)
M C H Activities	10,038			-	10,038
Parents of disabled children	(6,860)			-	(6,860)
Refur. Of St John's Day Care	38			-	38
UNICEF Consolidated Accounts	26,685			-	26,685
Early Childhood Development	(3,929)			-	(3,929)
4515044A Child Safeguarding & Protection	6,048	18,277	58,288		(33,963)
TOTAL	27,555	18,277	58,288	-	(12,456)
<u>18 CANADIAN GOVERNMENT</u>					
Canadian Gov't Consolidated Accounts	1,489	0	0	0	1,489
TOTAL	1,489	0	0	0	1,489
<u>19 H.I.A.M.P.</u>					
Product Research & Development	(6,954)	-	-	-	(6,954)
TOTAL	(6,954)	-	-	-	(6,954)
<u>20 HURRICANE RELIEF - VARIOUS</u>					
Hurricane Consolidated Accounts	(107,373)	-	-	-	(107,373)
TOTAL	(107,373)	-	-	-	(107,373)

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
21 PAHO					
Aids Education	1,779	-	-	-	1,779
Aedes Egyptii Control	(699)	-	-	-	(699)
Stress Management Workshop	(80)	-	-	-	(80)
M/rat Technical Assistance	(6,562)	-	-	-	(6,562)
Patient Administration Scheme	98,840	-	-	-	98,840
PAHO Emergency Assistance	(36,410)	-	-	-	(36,410)
PAHO Consolidated Account	(351)	-	-	-	(351)
TOTAL	56,517	-	-	-	56,517
22 CARICOM					
CARICOM Consolidated Account	(3,226)	-	-	-	(3,226)
TOTAL	(3,226)	-	-	-	(3,226)
23 GOV'T OF JERSEY					
Gov't of Jersey Consolidated Account	3	0	0	0	3
TOTAL	3	0	0	0	3
24 CFRAMP					
Cari. Fish Res. Ass. Mgmt programme	(5,464)	-	-	-	(5,464)
Computer Training	1,100	-	-	-	1,100
TOTAL	(4,364)	-	-	-	(4,364)
25 EU					
3099007A Abattoir	(177,640)				(177,640)
1714056A BNTF7	(500,000)				(500,000)
2014073A Credit Union Support Housing	(500,000)				(500,000)
2014074A Davy Hill	(1,419,329)				(1,419,329)
2015077A Economic Infrastructure	(2,449,557)	671,463			(1,778,094)
2015078A Port Development	(1,526,100)				(1,526,100)
3515079A Energy	(3,000,000)	312,645			(2,687,355)
2014067A Fibre Optic Phase 2	(3,017,074)				(3,017,074)
3015063A Housing Programme	(595,000)	594,625			(375)
2006074A ICT	(1,607,949)	540,048		1,036,300	(31,601)
2006075A Little Bay Port Expansion	(501,036)				(501,036)
2006076A Little Bay Town Center Expansion	(1,570,421)				(1,570,421)
2014072A Lookout Housing Force 10	842,590				842,590
2014070A Misc 14	(1,114,918)	187,739			(927,179)
3014060A Toilet Facilities (Vulnerable)	(148)				(148)
2006077A Tourism Development III	(2,026,214)				(2,026,214)
2111085A Little Bay Interim Works	2,204,519				2,204,519
2014069A MAHLE Tractors	(1)				(1)
2014066A Port Development Gunn Hill	(4)				(4)
2007078A Project Management	(2,932,227)	354,102		(117,560)	(2,695,685)
2015075A Promotion & Development	(200,000)				(200,000)
1713004A M/rat Cultural Centre Upgrade	250,000				250,000
2013036A Carr's Bay Port Development	(2)				(2)
3016101A Agriculture Infrastructure Development		91,134			91,134
4017104A Youth Development Programme		138,130			138,130
3014062A Abattoir (MAHLE) Equipping Abattoir	84,100	89,907			174,006
TOTAL	(19,840,510)	2,979,792	-	918,740	(15,857,878)
26 CAREC					
		(15,941,978)			
SPSPTI Programme	(2,993)	-	-	-	(2,993)
TOTAL	(2,993)	-	-	-	(2,993)
27 IRISH					
Tourism Consultancy	(16,308)	-	-	-	(16,308)
TOTAL	(16,308)	-	-	-	(16,308)
28 REG. MISC					
HIV Aids Counselling Workshop	(882)	-	-	-	(882)
TOTAL	(882)	-	-	-	(882)

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
<u>29 PSF</u>					
Small Enterprise Support	(115,359)			-	(115,359)
Establishment of Institute of Disaster	188,623			-	188,623
OECS Climate Change Center	(26,883)			-	(26,883)
Small Enterprise Rehabilitation	(14,522)			-	(14,522)
Shelter Construction	(6,213)			-	(6,213)
Construc. Of Agriculture Feeder Roads	(768,209)			-	(768,209)
Public Market Extension	(479,417)			-	(479,417)
Emergency Road Repair & Hope Bypass	104,212			-	104,212
Agriculture Feeder Roads	710,292			-	710,292
Construction of Barge Ramp	(100,000)			-	(100,000)
TOTAL	(507,475)	-	-	-	(507,475)
<u>30 OTEP</u>					
National Environmen Management	20,778		-	-	20,778
Overseas Territories Environment Project	(101,344)			-	(101,344)
TOTAL	(80,566)	-	-	-	(80,566)
<u>31 DARWIN</u>					
Darwin Initiative Post Project	(128,679)			-	(128,679)
TOTAL	(128,679)	-	-	-	(128,679)
0					
<u>32 JNCC</u>					
Marine Turtle Project	(515)			-	(515)
TOTAL	(515)	-	-	-	(515)
<u>33 UNECLAC</u>					
Census 2012	(40,323)			-	(40,323)
TOTAL	(40,323)	-	-	-	(40,323)
<u>34 ROYAL SOCIETY FOR THE PROTECTION OF BIRDS</u>					
3017105A Embedding Capacity for Invasive Alien Species	-	21,141	34,048	-	(12,907)
TOTAL	-	21,141	34,048	-	(12,907)

**DEVELOPMENT FUND BANK ACCOUNT
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT Mar 31, 2017**

	OPENING BALANCE	2016/17 EXPENDITURE	2016/17 REVENUE	REALLOCATIONS ADD(-)/SUB(+)	TOTAL BALANCES
SUMMARY					
BRITISH DEVELOPMENT AID/DFID	(2,827,378)	14,315,764	8,418,259	-	3,070,127
BDD WISTS	(7,121)	-	-	-	(7,121)
TOTAL BDD	(2,834,499)	14,315,764	8,418,259	-	3,063,006
EDF	43,493	-	-	-	43,493
USAID	72,126	-	-	-	72,126
CMAF	42,072	-	-	-	42,072
CDB	49,514	112,996	174,168	66,560	54,901
UNESCO	(2,450)	-	-	-	(2,450)
CIDA	(157,309)	-	-	-	(157,309)
LOCAL	(699,952)	390,124	1,345,288	(1,036,300)	(2,691,416)
ECCB	2,000,000	-	-	-	2,000,000
UNDP	97,932	93,132	105,260	51,000	136,805
IPP	2,448	-	-	-	2,448
IRISH	(16,308)	-	-	-	(16,308)
FCO	(1,893)	-	-	-	(1,893)
CFTC	(3,672)	-	-	-	(3,672)
OECS	(22,494)	-	-	-	(22,494)
UNICEF	27,555	18,277	58,288	-	(12,456)
CANADIAN GOVERNMENT	1,489	-	-	-	1,489
HIAMP	(6,954)	-	-	-	(6,954)
HURRICANE RELIEF - VARIOUS	(107,373)	-	-	-	(107,373)
PAHO	56,517	-	-	-	56,517
GOV'T OF JERSEY	3	-	-	-	3
CARICOM	(3,226)	-	-	-	(3,226)
CFRAMP	(4,364)	-	-	-	(4,364)
EU	(19,756,411)	2,979,792	-	918,740	(15,857,878)
CAREC	(2,993)	-	-	-	(2,993)
REG. MISC	(882)	-	-	-	(882)
PSF	(507,475)	-	-	-	(507,475)
OTEP	(80,566)	-	-	-	(80,566)
DARWIN	(128,679)	-	-	-	(128,679)
JNCC	(515)	-	-	-	(515)
UNECLAC	(40,323)	-	-	-	(40,323)
RSPB	-	21,141	34,048	-	(12,907)
GRAND TOTAL	(21,985,190)	17,931,226	10,135,311	-	(14,189,274)

DEVELOPMENT FUND BANK ACCOUNT - 2017
STATEMENT OF EXPENDITURES BY SUBHEADS

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
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VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR

PROJECT DETAILS

DFID 1210001A PSR II	2,000,000				2,000,000	912,851	1,087,149
DFID 1211002A Capacity Development Fund	300,000				300,000	25,822	274,178
DFID 1212004A Disaster Preparedness Repairs	180,800				180,800		180,800
TOTAL VOTE 12/120	2,480,800	0	0	0	2,480,800	938,674	1,542,126

VOTE 15/150 - OFFICE OF THE PREMIER

PROJECT DETAILS

CDB 021A Country Poverty Assessment					0		0
DFID 073A Access Transport Coordinator	20,500				20,500		20,500
DFID 102A Environmental Remediation & Protection	51,000				51,000	93,132	(42,132)
DFID 3000031A Cemetery Establishment	270,800				270,800	169,817	100,983
DFID 99A Tourism Management and Development Consultancy					0		0
EU 2006074A ICT	1,377,600	(806,000)			571,600	540,048	31,552
EU 2014067A Fibre Optic Cable Phase	3,000,000				3,000,000		3,000,000
LOCAL 1514032A Media Exchange Development		1,036,300			1,036,300		1,036,300
LOCAL 2009056A BNTF 7		107,000			107,000	107,000	0
TOTAL VOTE 15/150	4,719,900	337,300	0	0	5,057,200	909,997	4,147,203

VOTE 20/203 - MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT

PROJECT DETAILS

DFID 2002065A/21 Private Sector Development					0		0
DFID 2109061A Gov't Accommodation	41,600	84,100			125,700	83,184	42,516
DFID 2112033A Census 2012	157,400				157,400		157,400
DFID 2008032A Education Infrastructure		6,000			6,000	6,000	0
DFID 2014024A Miscellaneous (Small Capital) 14					0		0
DFID 2014037A Hospital Redevelopment	200,000				200,000	121,903	78,097
DFID 2014071A MUL GENSET	8,296,500				8,296,500	6,795,053	1,501,447
DFID 2016100A M'rat Priority Infrastructure	120,000				120,000	52,107	67,893
EU 2007078A Project Management	1,000,000	66,560			1,066,560	354,102	712,458
EU 2013036A Carr's Bay Port Development					0	0	0
EU 2014066A Port Development (Gunn Hill)					0		0
EU 2014068A Sports Centre					0		0
EU 2014070A Miscellaneous 14	500,000	(250,000)			250,000	187,739	62,261
EU 2014072A LookOut Housing Force 10	393,200				393,200		393,200
EU 2014074A Davy Hill	1,300,000				1,300,000		1,300,000
EU 2015075A Promotion and Development					0		0
EU 2015076A Water Course Embankment Protection					0		0
EU 2015077A Economic Infrastructure Development	2,000,000				2,000,000	671,463	1,328,537
EU 2015078A Port Development	1,026,100				1,026,100		1,026,100
EU 73A Credit Union Support to Housing					0		0
TOTAL VOTE 20/200	15,034,800	(93,340)	0	0	14,941,460	8,271,551	6,669,909

VOTE 30/300 - MINISTRY OF AGRICULTURE, TRADE, LANDS & THE ENVIRONMENT

PROJECT DETAILS

DARWIN 3009060A Initiative Post Project					0		0
DFID 93A Emergency Shelters	358,200				358,200	48,039	310,161
DFID 96A Social Housing	1,795,400				1,795,400	19,129	1,776,271
EU 101A Agriculture Infrastructure Development	100,000				100,000	91,134	8,866
EU 62A Abattoir (Mahle) (Equipping Abattoir)	93,500				93,500	89,907	3,593
EU 63A Social Housing Programme	595,000				595,000	594,625	375
RSPB 105A Embedding Capacity for Invasive Alien Species		50,800	0		50,800	21,141	29,659
TOTAL VOTE 30/300	2,942,100	50,800	0	0	2,992,900	863,974	2,128,926

**DEVELOPMENT FUND BANK ACCOUNT - 2017
STATEMENT OF EXPENDITURES BY SUBHEADS**

	ORIGINAL ESTIMATE	SUPPLEMENTARY ESTIMATES	REALLOCATIONS ADDITION	DEDUCTION	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	SAVING\ (EXCESS)
VOTE 35/350 - MINISTRY OF COMMUNICATIONS AND WORKS							
<u>PROJECT DETAILS</u>							
CDB 106A Infrastructure Improvement Assistance		115,100			115,100	112,996	2,104
DFID 098A Sea Defences	1,113,500				1,113,500		1,113,500
DFID 3508071A Geothermal Exploration	3,777,400				3,777,400	3,231,438	545,962
DFID 3511078A Aeronautical Project	1,224,100				1,224,100	238,288	985,812
DFID 76A Support to PWD Strategic Development	274,300				274,300	260,663	13,637
DFID 88A Roads and Bridges	1,043,600	399,800			1,443,400	1,436,519	6,881
DFID 89A Power	863,900				863,900	300,000	563,900
DFID 90A Water	725,100				725,100	441,362	283,738
DFID 92A Liquid Waste Management	1,122,600				1,122,600	411,878	710,722
EU 79A Energy	3,000,000				3,000,000	312,645	2,687,355
LOCAL 107A National Information Communication		50,000			50,000	44,836	5,164
TOTAL VOTE 35/350	13,144,500	564,900	0	0	13,709,400	6,790,624	6,918,776
VOTE 40/400 - MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS							
<u>PROJECT DETAILS</u>							
EU 104A Youth Development Programme		250,000			250,000	138,130	111,870
LOCAL 87A Montserrat Secondary School (MSS) Rehabilitation					0		0
UNICEF 06A Early Childhood Development					0		0
TOTAL VOTE 35/350	0	250,000	0	0	250,000	138,130	111,870
VOTE 45/450 - MINISTRY OF HEALTH							
<u>PROJECT DETAILS</u>							
DFID 91A Solid Waste Management	371,200				371,200		371,200
UNICEF 44A Child Safeguarding & Protection	22,000				22,000	18,277	3,723
TOTAL VOTE 45/450	393,200	0	0	0	393,200	18,277	374,923
<u>SUMMARY</u>							
VOTE 15/150 - OFFICE OF THE PREMIER	4,719,900	337,300	0	0	5,057,200	909,997	4,147,203
VOTE 35/350 - MIN. OF COMMS & WORKS	13,144,500	564,900	0	0	13,709,400	6,790,624	6,918,776
VOTE 20/200 - MIN. OF FIN & ECON DEV	15,034,800	(93,340)	0	0	14,941,460	8,271,551	6,669,909
VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING	2,942,100	50,800	0	0	2,992,900	863,974	2,128,926
VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR	2,480,800	0	0	0	2,480,800	938,674	1,542,126
VOTE 40/400 - MIN. OF EDUCATION, YOUTH AFFAIRS AND SPORTS	0	250,000	0	0	250,000	138,130	111,870
VOTE 45/450 - MIN. OF HEALTH	393,200	0	0	0	393,200	18,277	374,923
TOTAL	38,715,300	1,109,660	0	0	39,824,960	17,931,226	21,893,734

**GOVERNMENT OF MONTSERRAT
STATEMENT OF ARREARS OF REVENUE
AS AT MARCH 31, 2017**

HEAD & ACCOUNT DESCRIPTION	Mar-17	Mar-16	<u>COLLECTOR OF REVENUE</u>
206-11002 Income Tax - Personal	5,851,424	5,166,407	Comptroller of Inland Revenue
206-11501 Property Tax	3,600,897	3,450,096	Comptroller of Inland Revenue
206-11001 Company Tax	2,987,517	5,058,474	Comptroller of Inland Revenue
206-12501 Import Duty	9,681		Comptroller of Customs
206-12505 Consumption Tax	30,901		Comptroller of Customs
206-13011 Customs Officers Fees	7,035	4,380	Comptroller of Customs
205-12210 Trade Licences	14,400	8,600	Accountant General
207-16099 Money Order Reimbursements	30,656		Director of Postal Services
353-16019 Navigational Charges	388,766	4,726	PS Communications & Works
353-13032 Aircraft Landing Fees		4,227	PS Communications & Works
353-13502 Concessions Rental - Airport	2,400	13,218	PS Communications & Works
353-12211 Cable TV Licences	269,875		PS Communications & Works
353-12299 Other Licence	225		PS Communications & Works
300-16099 Departmental Accounts			P S Agriculture, Housing, Lands & Environment
300-160 Lease of Government Lands		27,900	P S Agriculture, Housing, Lands & Environment
300- Sale of Government Lands			P S Agriculture, Housing, Lands & Environment
450-16018 Hospital Receipts		257,520	P S Health, Eductaion & Community Services
152-13001 Advertising and Broadcasting Fees		9,714	Manager, Radio montserrat
352-16042 Revenue from Plant & Workshop Operation		135,343	PS Communication & Works
352- Mechanical Spares		36,423	PS Communication & Works
350- Resaleable Stock		18,606	PS Communication & Works
350 Telecom Licences	1,490	8,650	PS Communications & Works
351-13032 Pwd Laboratory		7,180	PS Communications & Works
353-13037 Scenic Flights		138,758	PS Communication & Works
221-53531 Emergency Fuel Supplies			Accountant General
TOTAL	<u>13,195,267</u>	<u>14,350,221</u>	

THIRD PARTY SETTLEMENTS -MOH			
Donor	Amount Received	EC\$	Purpose

NOTES TO THE ACCOUNTS

GOVERNMENT OF MONTSERRAT CONSOLIDATED REVENUE FUND

Notes to the Financial Statements Financial Year Ending March 31, 2017

The notes to the Financial Statements form an integral part to understanding the Statements and should be read in conjunction with the Statements. The accounting policies have been applied consistently throughout the period.

Note 1. Accounting Policies

Basis of preparation

The basis of preparation of the Financial Statements is largely governed by the provisions of the PFMAA. These statements are also compliant with the Cash Basis of IPSAS (Part1). In previous Accounts the main area of departure from IPSAS was the non-consolidation of the Financial Statements of other entities controlled by the GoM, in particular Statutory However, this is no longer a requirement under IPSAS.

The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the Consolidated Fund. Consideration is however given to the Government's legal and regulatory framework in relation to public finances.

The approved budget was prepared on the same accounting basis (cash basis), same classification basis, and for the same fiscal period (from April 2016 to March 2017) as the Financial Statements.

The original budget was approved by the Legislative Assembly on March 21st 2016. The Original Approved Budget for the fiscal year 2016-17 was \$165,868,100 (Recurrent \$127,152,800; Capital \$38,715,300). The Budget was amended by subsequent supplementary appropriations during the fiscal year in accordance with the relevant Supplementary Acts passed by the Legislative Assembly mainly to cover expenditure for the by-election that was held during the financial year, and to defray outstanding overseas pension payments. Other adjustments to the supply voted include a sum of \$525,300 which was required under Vote 15 – Office of the Premier - to meet the expenses of the Tourism Division, and \$110,000 under the Ministry of Education to put the necessary electronic infrastructure in place for the introduction of online exams at the Montserrat Secondary School.

NOTES TO THE ACCOUNTS

Reporting entity

The Government Reporting Entities covered in these Financial Statements comprise ministries and departments of Government controlled by Accounting Officers that are appointed under the provisions of the PFMAA.

The Annual Statements of the Public Accounts shows the financial performance of the Government of Montserrat for the financial year ended 31st March 2017 on the basis of moneys held in, received by, or paid out of all public funds of the Government of Montserrat during the year under review. The Government, through the Treasury Department, operates a centralised treasury function that collects moneys and administers expenditure payments for all Ministries and Departments of Government.

A list of all the budget organizations is shown in the table below:

Government Ministries and Departments

05 Police & Fire

07 Legal

08 Magistrates Court

09 Supreme Court

10 Legislature

11 Office of the Auditor General

12. Office of the Deputy Governor

13 Department of Public Prosecution

15 Office of The Premier

20 Ministry of Finance and Economic Management

30 Ministry of Agriculture, Lands, Housing etc.

35 Ministry of Communication & Works

40 Ministry of Education Youth Affairs and Sports

45 Min. of Health & Community Services

NOTES TO THE ACCOUNTS

GoM Statutory Bodies and State Owned Entities (SOEs)

The Government of Montserrat through the Ministry of Finance maintains oversight over the following Statutory Bodies and State Owned Entities:

Financial Services Commission

Montserrat Social Security Fund

Montserrat Land Development Authority

Montserrat Port Authority

Montserrat Philatelic Bureau

Montserrat Community College

Montserrat Tourist Board (*Repealed 25/07/2014 by S.R .O 40*)

Montserrat Utilities Limited

Montserrat Volcano Observatory

Bank of Montserrat Ltd.

Montserrat National Trust

Montserrat Info-Communication Authority

Montserrat Arts Council

The accounts for these Statutory Bodies or SOEs are prepared separately and tabled before the Legislative Assembly, save for the Bank of Montserrat Ltd which is a limited liability company.

Reporting currency

The reporting currency is Eastern Caribbean (EC) Dollar. Rounding is to the nearest dollar value.

Foreign Currency Transactions

Transactions in foreign currency other than the Eastern Caribbean Dollar are recorded at the rates of exchange prevailing at the time of transactions. At 31st March 2017, monetary assets and liabilities that are denominated in other currencies are translated at the rates prevailing at that date. Foreign exchange gains resulting from the settlement of foreign currency transactions are treated as operating income in the year realized. Losses on exchange are treated as operating loss in the year realized. These are offset against the surplus.

Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as receipts in the current year.

NOTES TO THE ACCOUNTS

Payments by Third Parties

All payments made by Third Parties are made by third parties which are not part of this economic entity. The GoM benefits from goods and services purchased as a result of cash payments made by Third Parties during the reporting period. The payments made by the Third Parties do not constitute cash receipts. They are disclosed in the Third Party Payments column in the Consolidated Statement of Cash Receipts and Payments pursuant to IPSAS 1.3.24. (See annex for purpose of settlement)

External Assistance

External assistance was received in the form of grants from multilateral and bilateral donor agencies under agreements specifying the purposes for which the assistance will be utilized. The following amounts are presented in the local currency.

MULTILATERAL AGENCIES	
BRITISH DEVELOPMENT AID/DFID	82,811,694
UNDP	105,260
UNICEF	58,288
JNCC	12,141
TOTAL	82,987,383

Note 2. The Consolidated Fund

This line item represents the balance of the Consolidated Fund (TCF) bank accounts held at the Bank of Montserrat and the Royal Bank of Canada. Funds are held in these accounts for the purpose of collecting revenue and making payments on behalf of all GoM Ministries and Departments. The balance also includes subsidiary accounts held at the Royal Bank of Canada and the Bank of Montserrat to facilitate online visa payments and the payment of property taxes. The sum of these accounts is netted against balance on GOM's Corporate Credit Card.

Note 3. Operating Account - ECCB

Operating Account ECCB represent the balance on an account held at the Eastern Caribbean Central Bank (ECCB) on behalf of the GoM; used primarily for making disbursements to regional institutions. Reimbursement of this account is made with the use of funds from the Consolidated Fund Account.

NOTES TO THE ACCOUNTS

Note 4. Development Capital Fund

Development Capital Fund represents the balance on account held at the Bank of Montserrat to finance Development Programs. This account forms part of the Consolidated Fund as prescribed by the PFMAA.

Note 5. Crown Agents #2 Account

The Government of Montserrat holds several accounts at Crown Agents in the UK in Pound Sterling and US dollar. The amount in the accounts represents the value in the local currency after the deduction of losses on the rate of foreign exchange. GOM recorded a loss of EC\$165,145 attributed to the fall of the pound following the UK's Brexit decision in 2016.

Note 6. Fiscal Reserve - A/C 1 Tranche

Fiscal Reserve - A/C 1 Tranche East Caribbean Central Bank (ECCB) are the reserve funds held by ECCB on behalf of the Government of Montserrat. This account was set up following an agreement with ECCB and Participating Governments in order to encourage fiscal discipline among participating members. This account is also be used to disburse or settle any profit or loss distribution. During the financial year a total EC\$15,742.06 was posted to the account as interest, however no share of the profits recorded by the Bank was distributed during the year.

Note 7. Volcano Relief Account

This bank account has been in existence for a number of years under the authority of the Volcano Relief Fund Act 2003 to finance specific causes in an emergency triggered by volcanic events. This account represents an asset of the GOM which has now been brought on the ledger for purpose of reporting accounts held by GOM.

Note 8. CDB Loan Payment Account

This bank account was set up to facilitate the repayment of loans issued under the CDB soft loan program administered by the Bank of Montserrat. This account represents an asset of the GOM which has now been brought on the ledger for purpose of reporting accounts held by GOM.

Note 9. EU Savings Account

This bank account has been active for a number of years and was set up to receive withholding tax receipts from EU countries on the basis of an exchange of information tax agreement. This account represents an asset of the GOM which has now been brought on the ledger for purpose of reporting accounts held by GOM.

NOTES TO THE ACCOUNTS

Note 10. Equity BOM

This line item represents Government owned shares held at the Bank of Montserrat Ltd. During the 2013/14 financial year BOM launched an Additional Public Offer (APO) for the re-capitalization of the bank. As a result of this restructuring initiative the number of shares beneficially held by GOM has increased from 67,124 to 2,013,720 through a Stock Split (each original par value share converted to 10 \$5 book value shares) and a Bonus Share issue (each new \$5 share was given an additional 2 Bonus Shares).

Note 11. Personal Advances

Personal Advances represent advances granted to GoM employees who are designated traveling officers for the purchase of motor vehicles and the insurance premium for the said vehicles, salary advances, medical advances and any other approved advances. The schedule in the annex provides details of the outstanding amount in accordance with the PFMAA.

Note 12. Impersonal Advances and Outstanding Advances

The amount denotes outstanding travel and department imprests which should have been retired on or before the end of the financial year. The Impersonal Advances were written down in the accounts at the end of the financial year. The list of the Outstanding Advances is provided in the Statement of Advances accordance with the PFMAA; the amount indicated in the Statement of Asset and Liabilities denotes the sum that is deemed to be collectible.

Note 13. Advances to Other Government Administrations

Advances to Other Government Administrations represent net transactions executed on behalf of Caribbean countries and other regional, British and international organizations. Reimbursement is intended to be monthly. A schedule attached to these accounts provides details of the advances.

Note 14. Other Advances

The amount represents a loan that was granted to the Government Savings Bank to fund the repayment of depositors for the closure of the bank. Repayment is secured GSB's shareholding at the Bank of Montserrat.

Note 15. Miscellaneous Deposits

This represents money deposited by third parties with the Government of Montserrat and accordingly is shown as a liability for the reporting entity. (See attached schedule)

NOTES TO THE ACCOUNTS

Note 16. Postmaster Clearance Account

Postmaster Clearance Account is the Postmaster contra account held by GoM. This ledger account has been used to settle and reconcile receipts and payment that are due to the General Post Office. The Accounts have been carrying the balance on this account as a “negative” asset which essentially is a liability that netted the assets total in the Statement. Hence the line item has been repositioned on the Statement under Liabilities to aid the understanding of the Statement and to show the gross figures for both assets and liabilities.

Note 17. Development Fund Receivable/Payable

This line item in the Statement of Assets and Liabilities represents the Consolidated Fund’s holding as it relates to the Development Fund which is accounted for separately in the Public Accounts in accordance with the PFMAA. The net position at the end of the fiscal year shows that deposits in the Development Fund exceeds project expenditure; hence the reported amount is notionally due to the Development Fund. The Accounts have been carrying the balance on this account as a “negative” asset, which essentially was a liability that netted the assets total in the Statement. Hence the line item has been repositioned on the Statement under Liabilities to aid the understanding of the Statement and to correctly show the gross amounts for both assets and liabilities.

Note 18. Special Funds

These are accounts held and administered on behalf of Government organizations for the purpose of receiving and paying out funds. Currently funds are held only for the Police Reward Fund under this line item.

Note 19. Fund Adjustments

This line item in the Consolidated Fund shows net adjustment to the opening balance of the Fund due to adjustments made to account ledger balances that were previously overstated or understated; these adjustments are made in order to give a true and fair view of the accounts.

Note 20. Contribution to Local Projects

This is the amount expended on locally funded projects; such projects are usually funded against the current or the previous year’s surplus.

Note 21. Previous Years’ Charge

This is an extraordinary expense related to bank debits that cannot be charged to one specific Unit or Department. This expense is funded from the previous year’s surplus.

NOTES TO THE ACCOUNTS

Note 22. Tax Revenues

This represents tax revenues from various domestic sources (classified in the same form in the Annual Budget) collected on behalf of the GoM during the period and paid into the Consolidated Fund. A schedule is provided in the Detailed Statement of Recurrent Revenue.

Schedule of Tax Revenue

Tax Revenue	
Taxes on Income, Profits and Capital Gains	18,102,859
Taxes on Property	692,308
Taxes on Domestic Goods & Services	2,470,855
Licences	2,603,401
Taxes on International Trade & Transactions	19,588,063
Arrears of Taxes	619,363
Total Tax Revenue	44,076,848
Arrears of Taxes	
Company Tax arrears	115,619
Income Tax Arrears	210,562
Property Tax Arrears	293,181
Arrears of Taxes	619,363

Taxes on Income Profits and Capital Gains

This is a broad category which generally describes the tax that is levied on wages, salaries, labour services and the profits on corporations or businesses. Currently capital gains are not taxable in this jurisdiction. A more detailed schedule is provided Annual Abstract of Receipts and Payments.

Taxes on property

Taxes on property relates to the collection of property taxes. The amount shown excludes arrears which is monitored separately as shown below. This revenue stream refers to taxes levied on an annual basis on the ownership of immovable property, which includes land, building or other structures. This tax is usually a percentage of the assessed property value. Property Tax is administered by the Inland Revenue section of the Montserrat Customs and Revenue Services (MCRS).

NOTES TO THE ACCOUNTS

Taxes on Domestic Goods and Services

This includes taxes levied on the production, sale, transfer, leasing or delivery of goods or rendering of services. This category of revenue also covers taxes on the use of goods and on permission to use goods or perform services. Taxes includes Insurance Company Levy, Bank Interest Levy etc. (See Statement of Detailed Recurrent Revenue)

Licences

*This is essentially an extension of the above category of taxes. One of the regulatory functions of GoM is to forbid ownership or the use of certain goods or the pursuit of certain activities unless certain permission is granted by the issuing of a licence at which point a payment is made for the granting or application of such a licence. This revenue stream includes licences such as: Firearms Licences, Liquor and Still Licence, Trade Licence etc. (See **Statement of Detailed Recurrent Revenue**)*

Taxes on International Trade

This covers revenue from all levies collected on goods that are imported as well as goods that are exported. The levy is usually determined on a specific or ad valorem basis. This tax is administered by the Customs Division of the MCRS.

23. Non Tax Revenue

In the Cash flow Statement “non tax revenue” broadly refers to all other revenue streams that are locally generated but not deemed to be tax revenue as detailed in Note 19. (See Statement of Detailed Recurrent Revenue)

A sub-category of non-tax revenue is “fees and permits” which represents sales of services provided in the exercising of some regulatory function by a Ministry or Department; this may include some form of checking or verification for a mandatory licence etc. (Statement of Cash Receipts and Payments)

Rents, Interests and Dividends

Revenue received from renting GoM properties or assets are accounted for under this line item. Dividends are also accounted for under this heading as a non-tax revenue.

NOTES TO THE ACCOUNTS

Other Receipts

Other receipts refer to various form of reimbursement of Government funds (from a previous year) and other revenue from sales/services and miscellaneous revenue. (Statement of Cash Receipts and Payments excludes capital receipts)

Note 24. Budget and Grants

This major revenue component of the annual recurrent budget represents amounts received from the DFID in financial aid to meet recurrent expenditure and forms part of the total for external assistance detailed on the face of the Statement of Cash Receipts and Payments as required by IPSAS.

Note 25. Recurrent Expenditure

Personal emoluments – refers to the total remuneration of public servants in return for work during the accounting period. This includes salaries, wages and other taxable and non-taxable allowances.

Pensions, Gratuities and Other Benefits

Pensions include monthly payments made to pensioners; both local and overseas. Gratuities are made up of one off lump-sum payments comprising: Commuted Gratuity Payments to new retirees; Early Exit Benefits to officers who resign with ten or more years of service; and Contract Gratuity. Social Security Contributions which forms a part of this category represent Employer Contributions paid to the Social Security Fund in respect of all employees and Contract Officers for the Fiscal Year. Benefits also encapsulate Death Benefits where an officer dies while in service.

Goods and Services

Generally refers to the goods and services consumed for the purpose of carrying out the mandate of the GoM. Goods and services were purchased to meet operational requirements. This includes the maintenance of public sector buildings, maintenance of the road network, materials for schools and medicines, as well as administrative costs, such as rent and utilities.

NOTES TO THE ACCOUNTS

Transfers and Subsidies

Refers to transfers to non-governmental organizations or enterprises in return for the provision of a service mainly to compensate for any loss that would be incurred for charging a reduced fee for providing that service. This also includes the payment of grants to local institutions as shown in the table below:

Transfers and Subsidies	
Contributions to Regional and Int'l Institutions	4,875,617
Grants to Local Institutions	1,335,288
Subvention to Statutory Bodies	8,632,120
Subvention to Overseas Mission UK	334,442
Other Subventions	7,618,432
Total	22,795,899

Debt

*Debt refers to all liabilities that require payment or payments of interest and/or principal by the GoM. Government borrowing and debt servicing comprises the Plymouth 2nd Port Development Loan and the Consolidated Line of Credit (a loan used to provide student loans, business loans and agricultural developments and the Second Power Project that was disbursed during the 2017 FY. (See **Statement of Public Debt**).*

*Other liabilities as at the end of the reporting period include Montserrat Social Security Fund (MSSF) – Davy Hill Houses \$1,380,497 at 3.5% approved by Cabinet Decision No 470/2014 and the Montserrat Utility Ltd (Generating Set)\$1499,014.08 Exec Council Decision 529/06. (See **statement of Outstanding Liabilities**)*

NOTES TO THE ACCOUNTS

Social Services

This expenditure refers to the provision of benefits or programs intended to mitigate the risks associated with unemployment, ill health or other circumstances which adversely affect the welfare of an individual or household. A schedule of the type of benefits and the amount paid is as follows:

Social Services	
Old Age Benefit	1,301,075
Family and Children Benefit	-
Unemployment Benefit	79,152
Housing Benefit	339,117
Social Protection Other	2,355,689
Legal Aid	25,000
Child Health Programme	-
Nutrition & Health Education	145,982
Psychiatric Care	-
Health Promotion	45,365
Sexual Health	-
Total	4,291,381

Other Expenditure

Other miscellaneous recurrent expenses or liabilities incurred that do not satisfy the aforementioned recurrent expenditure categories.

NOTES TO THE ACCOUNTS

Total Recurrent Expenditure

Recurrent Expenditure	
Personal Emoluments	42,344,430
Pension, Gratuities and Other Benefits	12,198,589
Goods & Services	35,082,945
Transfers and Subsidies	22,795,899
Social Services	4,291,381
Other Expenditure	3,619,375
Debt	1,056,068
TOTAL	121,388,686

Note 26. Investing Activities

This refers to funds received from investments held by GoM. This includes interest receipts from the ECCB Fiscal Reserve account.

Note 27. Financing Activities

*The net cash flow includes all advances issued to include donor funds for projects and other classification of advances detailed further in **Notes 9-13**.*

Note 28. Capital Receipts

Capital receipts are classified as non-tax revenue under the recurrent income schedule. This line item in the Statement of Cash Receipts and Payment fleshes out that sum to show the amount GoM received from the sales of assets to include stores, vehicles, land, etc.

Note 29. Capital and Revenue Expenditure

Capital and Revenue Expenditure refers to funds spent from the Development Fund. A separation in the development expense account was made at the commencement of the fiscal period to differentiate between the two types of expenditure from the various project heads.

Capital expenditure includes costs incurred on the acquisition of a fixed asset and any subsequent expenditure that increases the value of an existing fixed asset. Capital expenditures are expenditures that produce benefits across multiple time periods, such as the costs incurred for acquiring new accommodation for GoM, building of bridges and other long-term structures. In contrast, revenue expenditures are expenditures that produce benefits across one single time

NOTES TO THE ACCOUNTS

period such as funds expended for training from a project vote or the funding of technical assistance etc.

Note 30. Deposits and Advances

The amount represents the net sum for these BTL accounts (See Notes 11-18).

NOTES TO THE ACCOUNTS

Analysis of Consolidated Statement of Budget and Actual Amounts

Chart 1.1

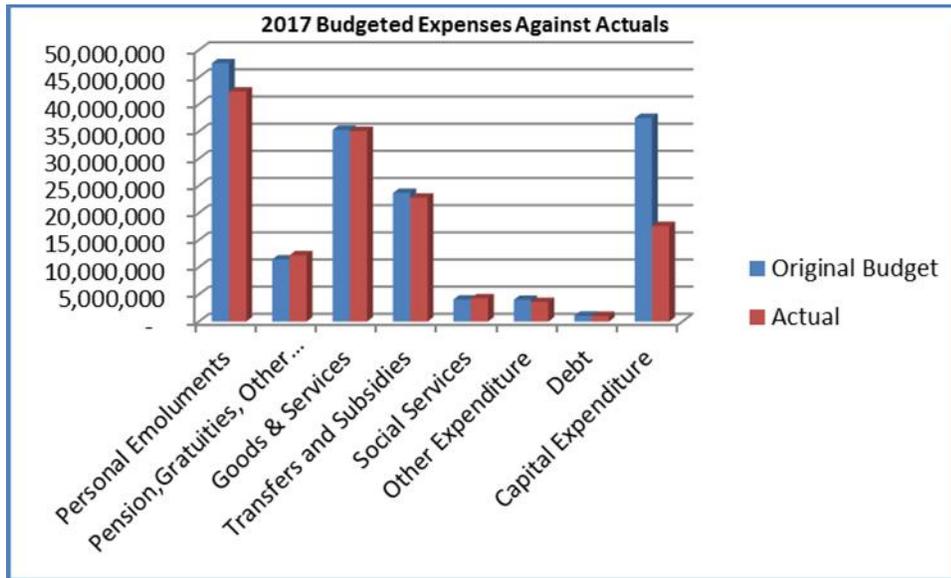


Chart 1.1 depicts the variance between the original budgeted expenses for the 2017 financial year the actual outturn. Actuals as a percentage of original estimates shows the following salient points:

- 11% variance in personal emoluments; due mainly to the vacancies that remained unfilled during the financial year
- Goods and services expenses essentially remained on budget during the reporting period with less than 1% variance between the estimated and actual spend.
- The actual spend for Capital Expenditure fell significantly lower than the budget. The 53% disparity is due to delays encountered in the procurement process for various projects to include the Port and Fibre Optic Projects and the fall in the pound which reduced the remittances available to carry out projects as budgeted.

NOTES TO THE ACCOUNTS

Chart 1.2

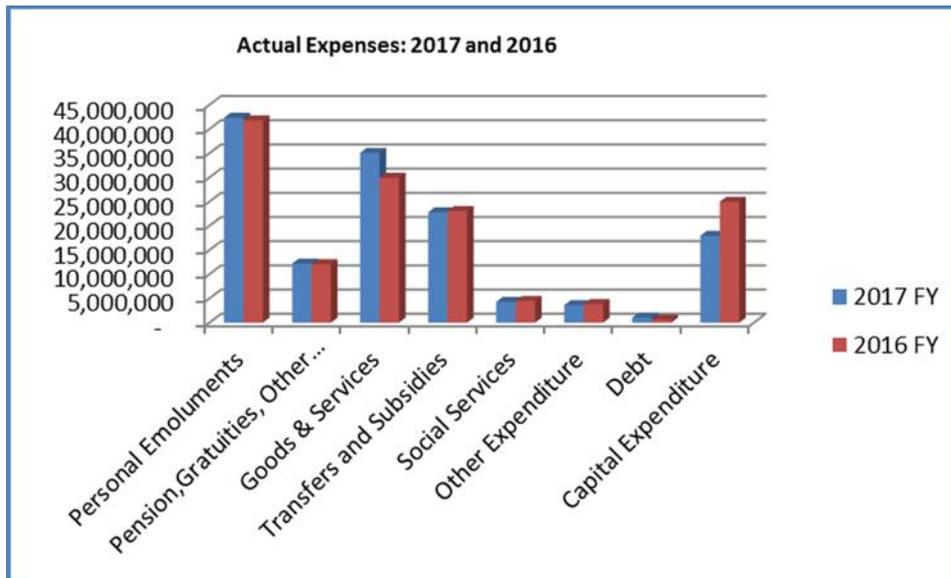


Chart 1.2 depicts significant variances in expenditure under the following expenditure lines:

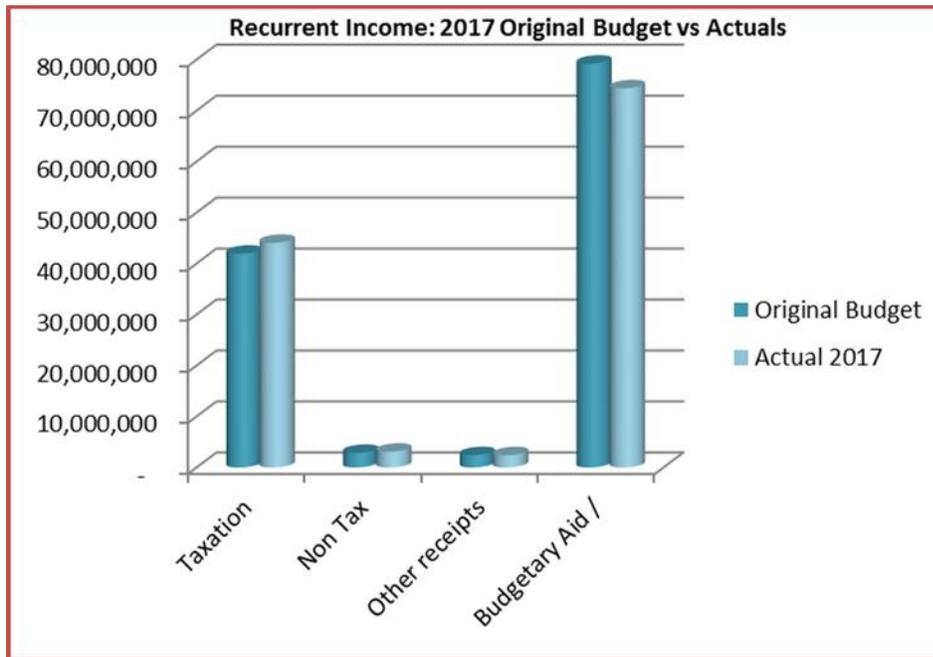
-Personal emoluments remained relatively stable compared to the previous year.

Goods and services shows a 17% increase on the previous fiscal year. It should be noted that the original budget now includes funds for SCAF previously accounted for as development expenditure.

- The decline in expenditure (28%) on Capital Expenditure is due mainly to bottlenecks with the procurement procedures which delayed the commencement of various capital projects

NOTES TO THE ACCOUNTS

Chart 1.3



- *Chart 1.3 shows that tax revenue collections exceeded the budgeted target by 5%. The MCRS Department collected 106% of the \$38,076,700 the department was mandated to collect in the FY 2016/17.*
- *Budgetary Aid projections failed to meet the targeted sum due mainly to the fall in the pound following the vote for Britain to leave the European Union (EU) in mid-2016. The variance recorded a total of \$4.8m.*

NOTES TO THE ACCOUNTS

Chart 1.4

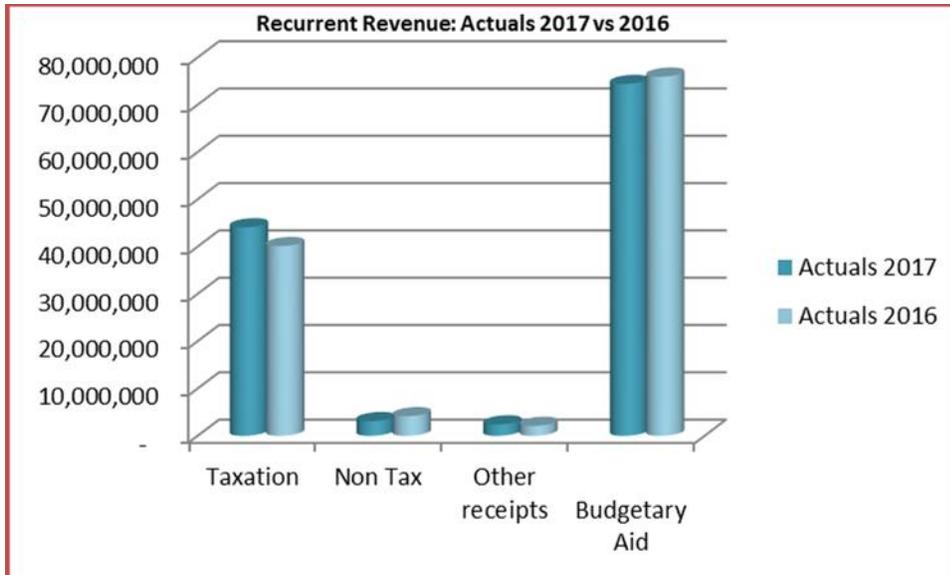


Chart 1.4 illustrates that tax revenue surpassed the previous year's collection by 9.8%. The records show that this success was in part due to the ongoing project to clear the backlog of outstanding Income Tax Assessments, the reduction in the number of concessions on imports compared to the previous year and to a lesser extent visitor arrivals during the month of March 2017.

- Non Tax underperformed in the reporting period while there was a marginal increase in other receipts for 2016/17.
- 2017 Budgetary Aid receipts recorded a 2% fall when compared to the previous financial year due in part to the fall in the pound in June 2016.

NOTES TO THE ACCOUNTS

Chart 1.5

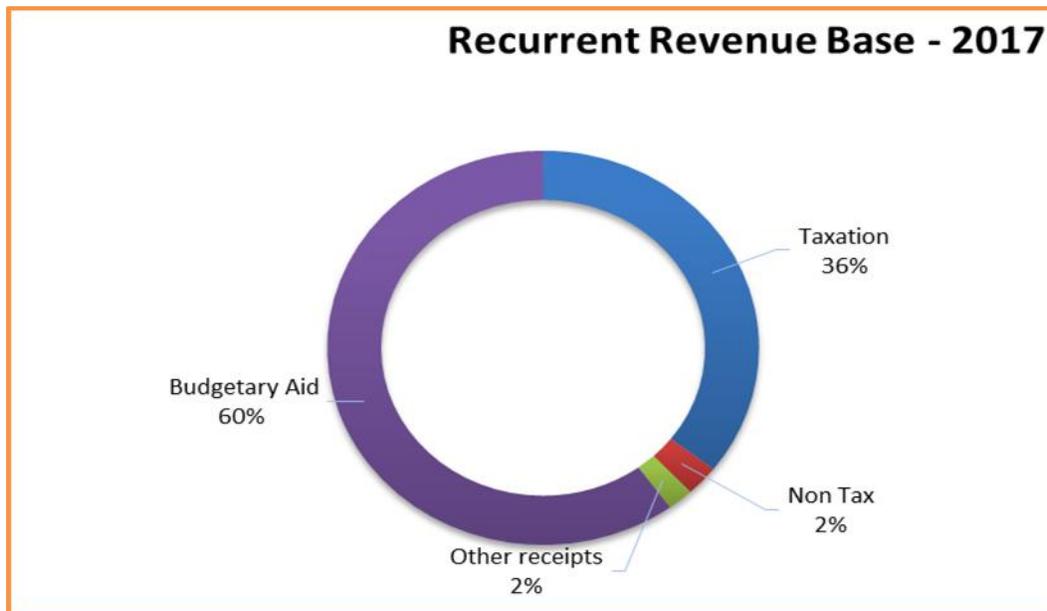
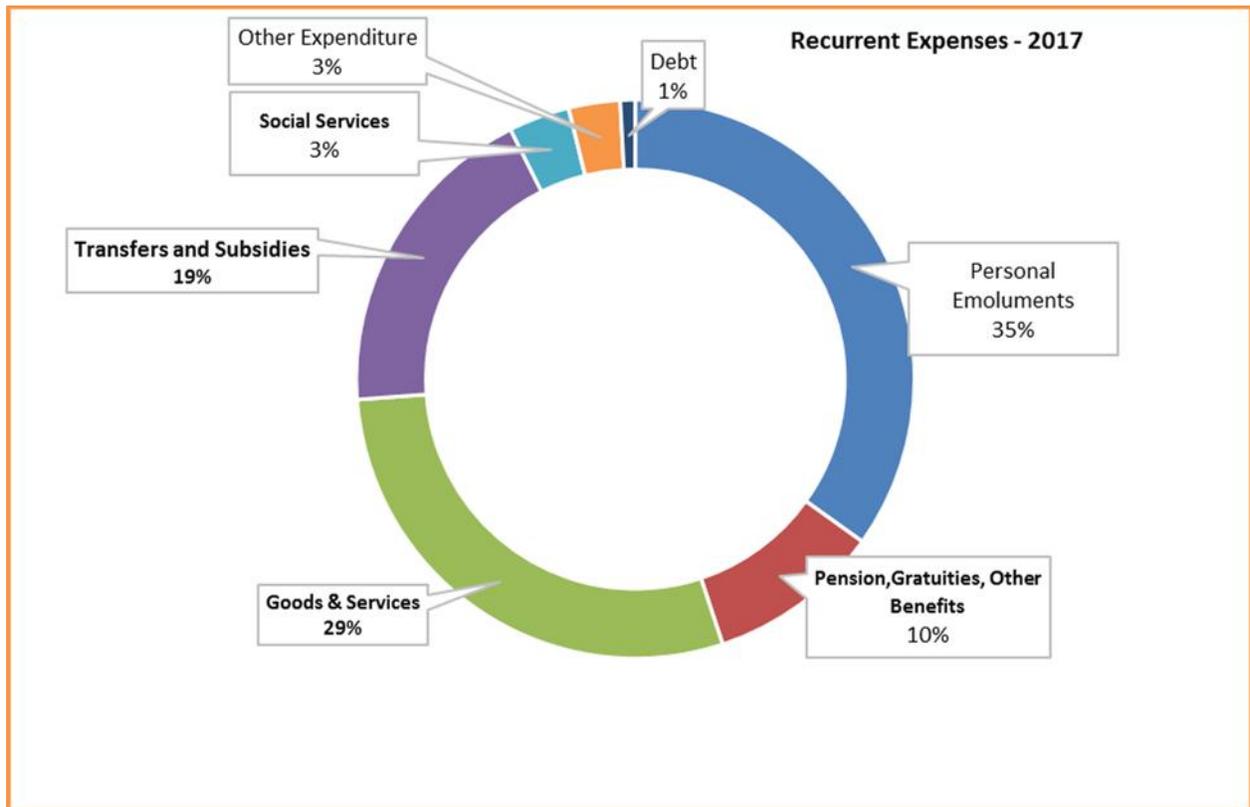


Chart 1.5 illustrates the makeup of the revenue base; the main contributors being budgetary aid 60% compared to 62% in the previous FY, followed by local taxes which contributed 36% as compared to 33 in the previous FY.

NOTES TO THE ACCOUNTS

Chart 1.6



- Chart 1.6 shows that personal emoluments represents the largest share of Government spending, utilizing 35% of the recurrent budget, compared to 36% of the 2016 budget allocations. The second highest major category of GOM spending during the period under review is Goods and Services which consumed 29% of the recurrent expenditure
- The ratio of Goods and Services to the overall expenditure increased by 3% in the last fiscal period.
- The outlay for Transfers and Subsidies represents approximately one-fifth of the total expenditure and shows a slight reduction from the previous financial year. The balance of budget (17%) was expended on exit and other benefits, social assistance benefits, debt and other miscellaneous expenditure.