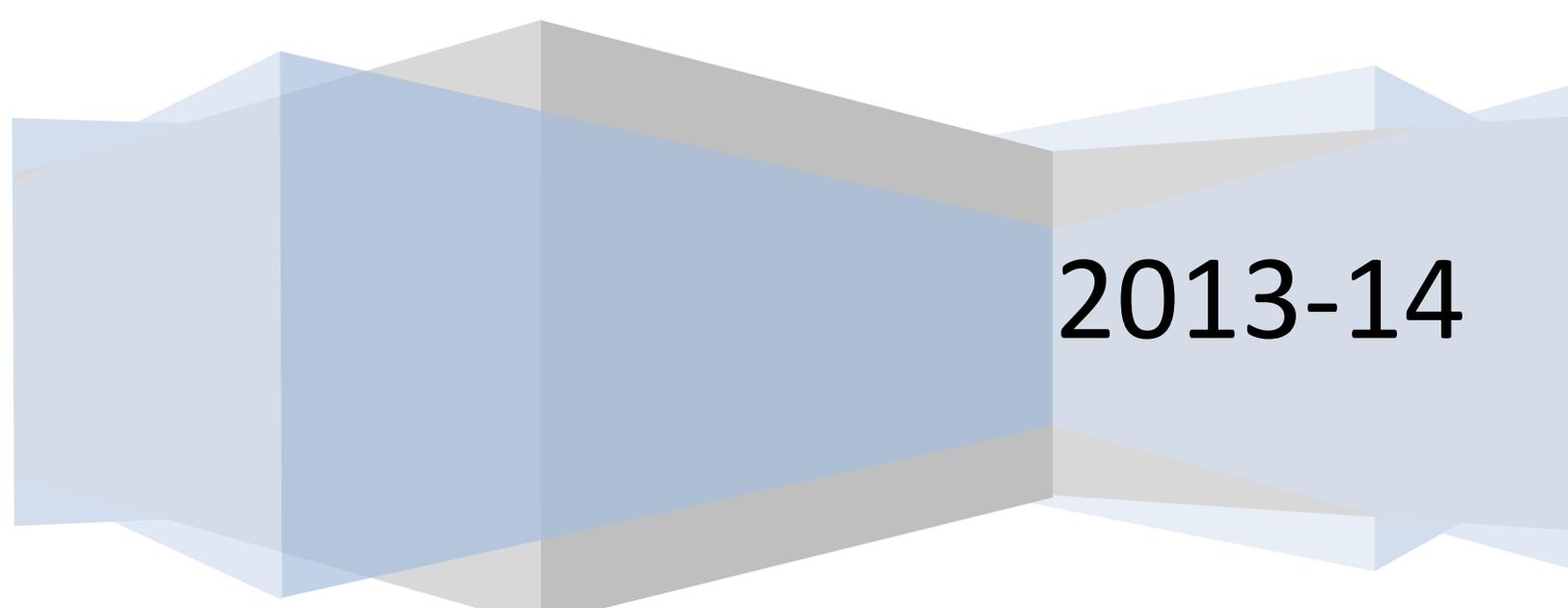




Ministry of Finance and Economic Management

Budget Performance and Outlook:

Quarter ended 31 March 2014



2013-14

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1. Overview

- 1.1. The Budget Performance and Outlook Report is a quarterly review of the Budget. The aim of the Budget Performance and Outlook Report is to enable the Cabinet, the Legislature and the public to understand and scrutinise how public funds are being spent, increasing transparency and accountability.
- 1.2. The Report notes the key Policies and Programmes instituted over the reporting period, provides commentary on the Budget (Recurrent and Capital as well as Debt Servicing) and an Outlook for the upcoming period.
- 1.3. The total Approved Budget for the fiscal year 2013-14 was \$179,027,900 (Recurrent \$100,498,900; Capital \$78,529,000). The Budget was supplemented four times first by \$30.3 million then by \$1.2 million, then by \$6.4 million and then by \$23.1 million (Recurrent revised by \$13.3, \$0.5 and \$5.4 million, as well as, the withdrawal of \$3.1 million to aid this; and Capital \$17.0, \$6.3, \$6.5 and \$17.7 million) revising the total approved budget to \$242,686,400 (Recurrent \$ 116,632,700; Capital 126,053,700).
- 1.4. The total revenue intake was \$162.9 million (Recurrent \$115.3 million; Capital \$47.6 million). The local component of revenue stood at \$43.4 million while budgetary aid was \$71.9 million.
- 1.5. Expenditure for the same period is \$181.3 million (Recurrent \$114.5 million; Capital \$66.7 million).
- 1.6. Total debt at the end of the period stands at just under \$6.14 million. The total cash balance for the Consolidated Fund and the Development Fund was \$31 million.

2. Budget Commentary

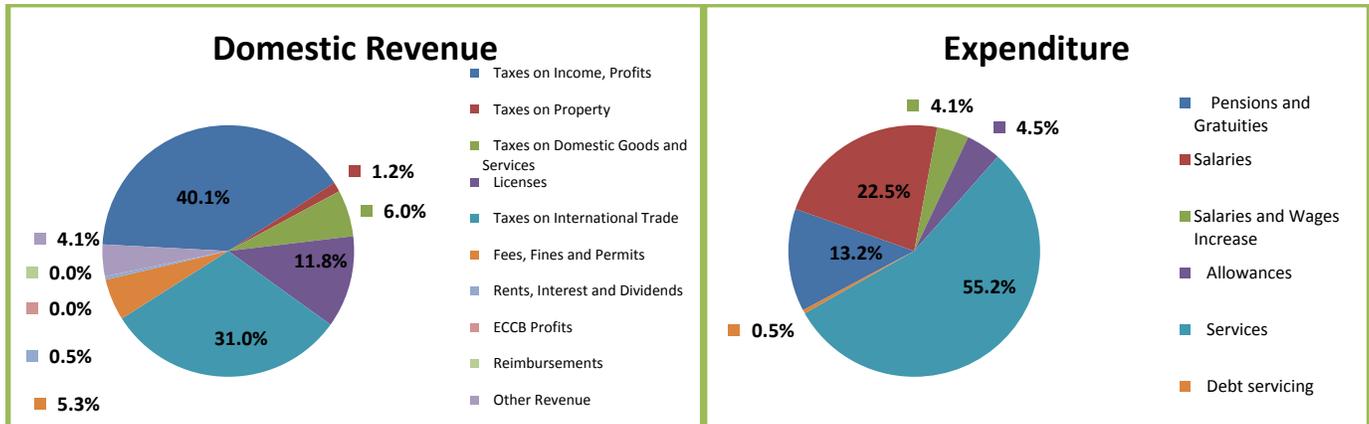
- 2.1. The budget was supplemented in the fourth quarter increasing the total approved budget from \$222,667,800 to \$242,686,400 resulting in a 9% increase in the overall budget. This represented an increase to the Capital budget with additional aid received from DFID and other Donors.
- 2.2. Government's target was to keep changes to the original budget (\$100,498,900) to less than 5% of the total. Reallocation of funds among subheads within Ministry's votes, through virements, was under 5%. However, if adjustment effected by the legislature (i.e. supplementary reallocations) are included this indicator rises to 8%. (Supplementary estimates total \$2,716,000; and Virements \$5,009,300).
- 2.3. 99% of the Estimated Recurrent Revenue targets (including aid) were achieved with Domestic Revenues achieving 97% of its target. Recurrent Expenditure stood at 98% of the approved budget.

Statement of Recurrent Revenue and Expenditure

- 2.1. The Statement of Recurrent Revenue and Expenditure sets out the scale and nature of the flows to and from the government. It shows that, in the quarter (January – March) 2013-14. The government:
 - received \$30.5 million (restated 2012-13: \$25.1 million) in taxation, budgetary aid and other operating revenue, including local revenues of \$13.0 million and aid of \$17.5 million;
 - spent \$36.2 million (restated 2012-13: \$23.9 million), including \$10.5 million employing staff, \$1.5 million for bonus payments and \$19.7 million on goods and services;

- further reduced its financing costs by \$0.12 million from \$6.38 million to \$6.26 million with no new debts incurred(CDB loan for the Second Power Project available but not yet drawn on).

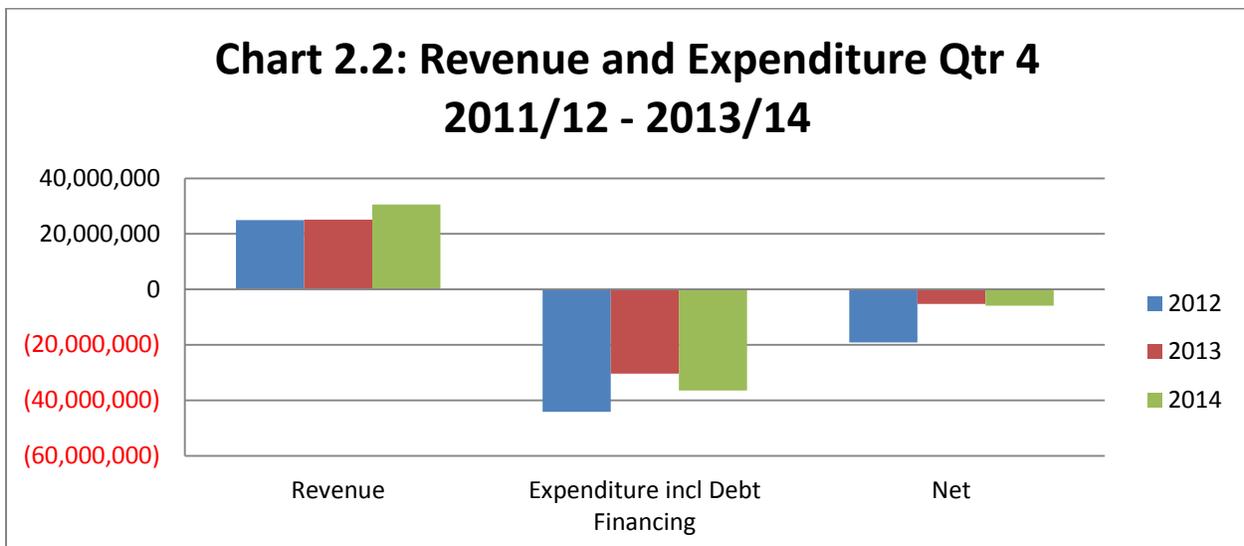
Chart 2.1: Summary of revenue and expenditure



2.2. Recurrent budget performance in the quarter reflected:

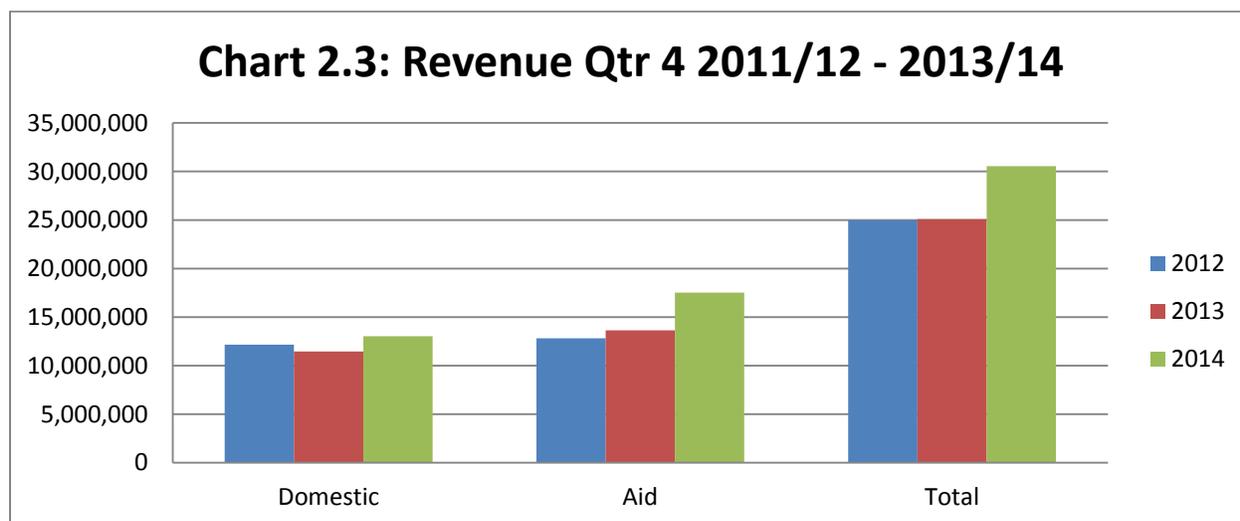
- higher Budgetary aid receipts;
- increased tax receipts from income&profits and property;
- underperformance of tax receipts from International trade;
- increase in collections of licences, fees, fines & permits, rents, interest and dividends;
- increased staff costs;
- increased spending on goods and services, (subscriptions to external organisations, medical assistance and supplies, revenue refunds, legal and other fees, mechanical spares);
- increased spending in grants and subsidies (driven by clearing of arrears); and
- reduced debt levels.

Chart 2.2: Revenue and Expenditure Qtr 4 2011/12 - 2013/14



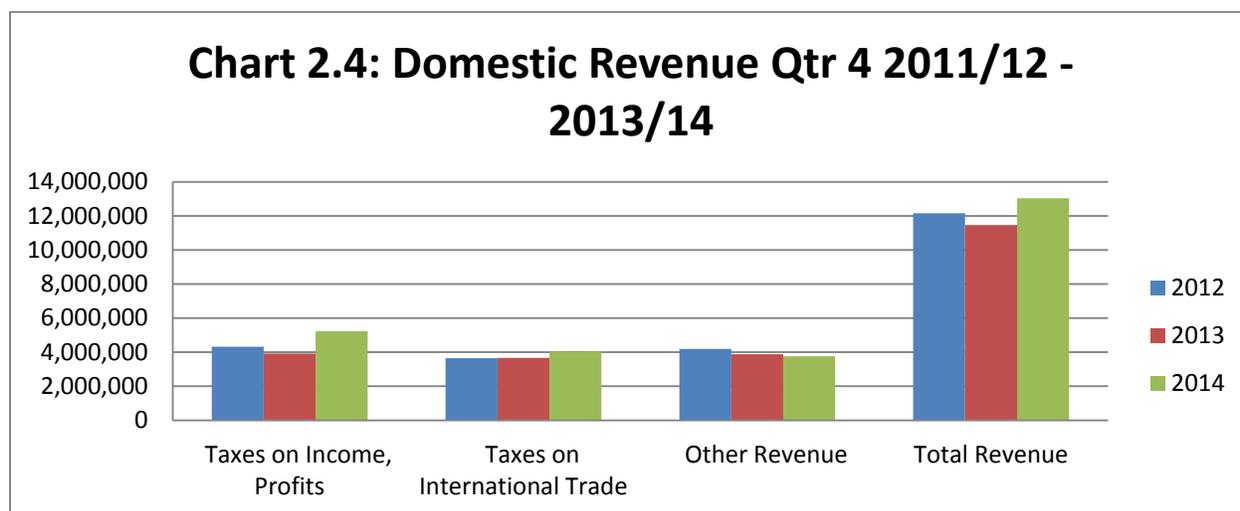
2.3. Chart 2.2 reveals an increase in 4th quarter revenue receipts while spending activity over the triennium is generally declining once one-off items are considered.

Revenue



2.4. Chart 2.3 shows increasing revenues over the triennium including increased budgetary aid claimed. However, this quarter includes additional aid of (\$3 million) towards clearing the outstanding amount owed to the University of the West Indies.

2.5. The primary source of income for the quarter was grant aid from the UK government, being 57% of total revenue. This was followed by taxation, contributing 44%.



2.6. The triennial comparison of quarter 4 shows a general tendency towards increasing receipts. Tax collection for the quarter amounted to just over \$10.2 million, accounting for 33% of total recurrent revenues during the quarter. This was 10% (\$905k) over the anticipated amount for the quarter.

2.7. Top performers were Taxes on Income, Profits and Taxes on Domestic Goods and Services against the projections. Taxes on Income and Profits exceeded the projected tax collections by 24% an impressive \$1 million.

Table 2.1 Recurrent revenue

	Q4		
	Projections	Actuals	% Actuals/ Projections
<i>Taxes on Income, Profits</i>	4,165,802	5,222,127	125%
<i>Taxes on Property</i>	199,680	159,959	80%
<i>Taxes on Domestic Goods and Services</i>	545,027	778,711	143%
<i>Licenses</i>	1,112,497	1,542,147	139%
<i>Taxes on International Trade</i>	4,389,200	4,044,305	92%
<i>Fees, Fines and Permits</i>	179,248	693,140	387%
<i>Rents, Interest and Dividends</i>	49,000	59,006	120%
<i>ECCB Profits</i>		0	-
<i>Reimbursements</i>	0	900	-
<i>Budgetary Assistance</i>	12,195,882	17,515,048	144%
<i>Other Revenue</i>	519,149	529,200	102%
	23,355,484	30,544,545	131%

Taxation revenue

2.8. Total MCRS Recurrent Revenue – An overall collection of tax revenue for the 4th quarter of this current fiscal year shows that revenue collections performed 7% better than projected. Key to this performance was revenue from Company Tax and Income Tax. Collections from Property Tax and Insurance Company Levy continue to perform well below expectation.

Table 2.2 MCRS revenue

Classification	Q4		
	Projections	Actuals	% Actuals/ Projections
Company Tax	593,739	1,459,180	246%
Income Tax (Personal)	3,312,766	3,543,822	107%
Withholding Tax	259,297	219,125	85%
Property Tax	199,680	159,959	80%
Hotel/Residential Occupancy Tax	3,618	10,823	299%
Insurance Company Levy	67,409	40,401	60%
Embarkation Tax	99,000	111,475	113%
Import Duties	1,297,700	1,168,898	90%
Customs Service tax		-	-
Consumption Tax	3,037,500	2,593,541	85%
Entertainment Tax		-	-
Customs Processing Fee		238,346	-
Customs Fines	900	2,000	222%
Custom Officers Fees	30,600	63,675	208%
Customs Auction		-	-
Other Receipts		2,710	-
Total	8,902,208	9,613,957	108%

2.9. Receipts through the Montserrat Customs and Revenues Service made the second largest contribution to quarter 4's total recurrent revenues after budgetary aid, accounting for 31.5% of total recurrent revenues. Overall, 108% of the projected revenues for the quarter were collected. Actual total MCRS collections were \$9.6 million.

2.10. Highest contributor to total MCRS revenues was Income Taxes with \$3.54 million collected for this quarter, 7% above the projected target for the quarter.

2.11. Second highest contributor to total MCRS revenues was Consumption Taxes with \$2.59 million collected for this quarter and accounted for 18.5% of total domestic revenue of this quarter. However this was an underperformance of 15%.

2.12. Custom Officers Fees – out performed projections by 108%.The Customs Division was mandated to collect a fee of \$1,200 for processing each vessel that sought to land or load goods at any other place other than Little Bay (SR&O 34 of 2013). The charge relates mainly to the sand mining barges that operate in Plymouth. This was not included in the approved estimates.

2.13. Company Tax – at 146% over projections \$1.46 million, accounted for 5% of total domestic revenue for this quarter. Companies assessed during the current fiscal year and due in respect of previous years was collected over this period which explains the large influx funds on company taxes.

2.14. Other high performing MCRS revenues include Hotel/Residential Occupancy Tax – 199% over projections. Customs Fines for the period were 122% above expectation.

2.15. Underperforming revenues for the period included Property tax – at 21% under target. Withholding Tax – 15% under.Insurance Company Levy – only achieved 60% of its target.Import Duties – 10% underperformance.

Arrears of Taxes

2.16. An additional target of \$3 million dollars was set for the collection of taxes in arrearsfor the fiscal year. This amount was spread over in Income Tax \$1.25 million, Company Tax \$1 million and Property Tax \$0.75 million. Of this amount the MCRS collected a total of \$596,579.14, the table following shows the performance of these efforts.

Table 2.3 Arrears of Taxes

Classification	Estimates	Actuals	% Actuals/ Estimates
Income Tax	1,250,000	134,053	11%
Company Tax	1,000,000	158,352	16%
Property Tax	750,000	304,174	41%
Totals	3,000,000	596,579	20%

2.17. Overall the MCRS achieved 94% of its target collections, as a result normal collection targets have been exceeded.

Non-tax revenue

Table 2.4 Non-tax revenue

	Q4		
	Projections	Actuals	% Actuals/ Projections
<i>Licenses</i>	1,112,497	1,267,980	114%
<i>Fees, Fines and Permits</i>	179,248	611,435	341%
<i>Rents, Interest and Dividends</i>	49,000	56,481	115%
<i>Reimbursements</i>	-	900	-
<i>Budgetary Assistance</i>	12,195,882	17,515,048	144%
<i>Other Revenue</i>	519,149	442,830	85%
Total	14,055,776	19,894,673	142%

2.18. The major component of non-tax revenues remains the UK’s budget support. We received 44% over the projected amount of \$12.2 million totalling to \$17.5 million at the end of quarter 4.

2.19. Other than budgetary aid, the next big contribution to non-tax revenue was revenue from licenses amounting to \$1.3 million at 14% over the projected income. This performance while spread across multiple revenue items was in large part due to vehicle licenses, telecommunication licenses, and the Internet domain royalties.

2.20. “Other” Revenues was the only non-tax revenue falling short of the target for this period.

Capital Grants/Revenue

2.21. GOM's capital accounts operate on an accrual basis unlike the recurrent accounts allowing for the rolling forward of unexpended funds. This accounts for the disparity between capital receipts and spending.

Actual capital grants claimed/received by GOM over the period amounted to \$12,789,600 (MDC Operations 2012 \$3.83 million; Government Accommodation \$1.09 million; Education Infrastructure (PCN) \$2.36 million; DARWIN Initiative Post project \$20.7k; Geothermal Exploration \$3 million; and Road Refurbishment Salem to St. John's \$2.48 million).

Expenditure

Current Expenditure

2.22. Total expenditure in the 4th quarter was \$36 million or 33% above the projections for the quarter. This was underpinned by high levels of expenditure on Services; Pensions and Gratuities as well as a one-off civil service bonus payment.

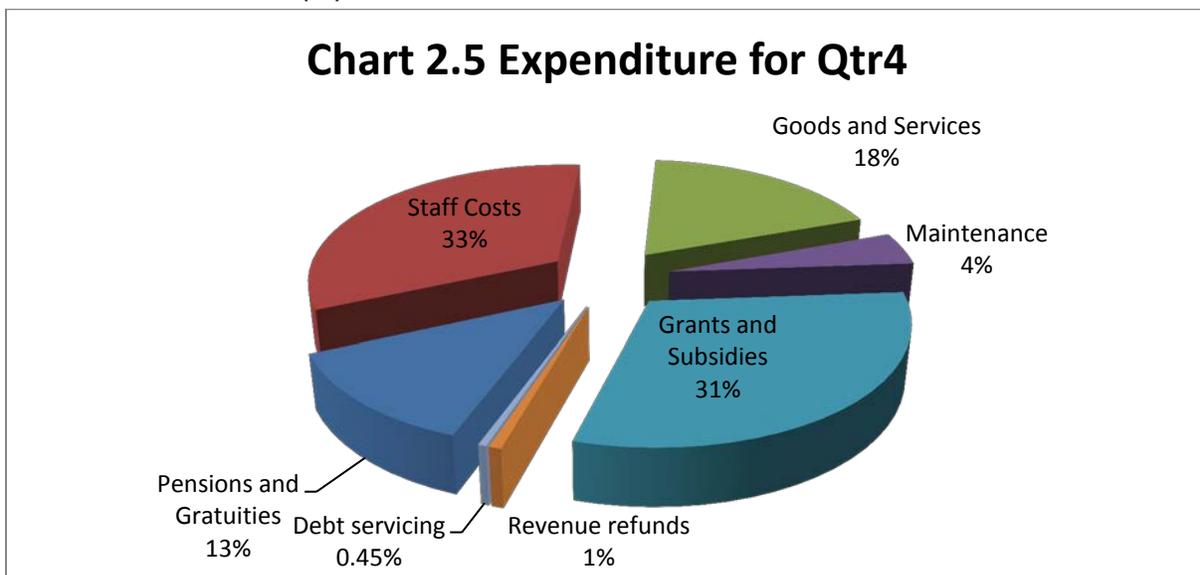


Table 2.5 Expenditure

Classification	Q4		
	Projections	Actuals	% Actuals/ Projections
Pensions and Gratuities	2,939,850	4,636,350	158%
Salaries	8,799,187	7,910,464	90%
Salaries and Wages Increase	1,497,000	1,453,575	97%
Wages	1,155,692	1,050,907	91%
Allowances	1,764,865	1,573,424	89%
Services	10,596,452	19,407,140	183%
Debt servicing	267,000	165,378	62%
Revenue refunds	293,000	247,936	85%
Total	27,313,046	36,445,174	133%

2.23. The fixed components of expenditure are staff costs 33%, pensions and gratuities 12% and debt servicing 0.45%, which collectively accounted for 45% of the spending for the quarter.

Staff costs

2.24. Staff costs include the salaries and allowances of permanent staff, temporary staff and contract workers. The net cost does not include social security contributions and pension costs.

2.25. The approved number of posts at the end of 2013-14 was 960, as outlined in the following tabulation.

Head Count (FTE)	No of Funded Vacancies	No of Unfunded Posts	Total No of Approved Posts
871	61	28	960
Breakdown of Head Count			
Permanent – 734 (76.5%); Fixed-term/Contract – 70 (7.3%);		Short-term – 46 (4.8%); Wages/non-established – 21 (2.2%)	

2.26. Refer to Appendix B – ‘Staffing Details as at January 2014’ for details by department.

Pensions, Gratuities and Other Benefits

2.27. Pensions and Gratuities are paid to Pensionable Officers who have reached normal or early retirement age, opted for early exit from the service or died while in service. The total Revised Budget for Fiscal Year 2013/14 was \$ 13,511,300. A total \$13,484,825 and was spent as follows:

- Pensions \$8,562,141
- Gratuities \$3,161,568
- Social Security Contributions \$1,722,262
- Death Benefits \$ 38,854

2.28. Pensions include monthly and retroactive payments made to a total of 414 pensioners both locally and overseas.

2.29. Gratuities are made up of one off lump-sum payments comprising: Commuted Gratuity Payments to 11 retired officers and 4 retired judges; Early Exit Benefits to 7 officers who resigned with ten or more years of service; and end of contract payments to 3 Contract Officers.

2.30. Social Security Contributions represent Employer Contributions paid to the Montserrat Social Security in respect of all employees and Contract Officers.

2.31. Death Benefits were paid in respect of two deceased officers.

EXPENDITURE	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
Contract Gratuities	104873	214826	94848	126406	540953
Police Gratuities	-	-	-	-	-
Civil Pensions	1,714,168	1,782,035	1,804,329	1,975,984	7,276,515
Police Pensions	157,905	153,904	153,904	221,616	687,330
Legislator Pensions	150,880	149,139	149,139	149,139	598,296
Contributions	491,833	354,198	414,524	461,706	1,722,262
Deceased Officers	38,854	-	-	-	38,854
Civil Gratuities	123,590	298,510	496,997	1,701,499	2,620,595
TOTAL	2,782,103	2,952,612	3,113,741	4,636,350	13,484,805

2.32. At the end of the quarter, spending on pensions and gratuities was \$13.49 million 12% of total expenditure, with \$4.64 million 13% spent for the period (restated 2011-12: \$21 million, 48%; 2012-13: \$2.73million, 9%).

2.33. Additionally, GOM provided health insurance coverage of totalling \$75,700 for staff during the quarter; activity on this element is classified under goods and services.

Use of goods and services

2.34. Goods and services were purchased to meet operational requirements. This included 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. The total value of goods and services purchased was \$6.65 million (18% of the total expenditure).

Long-Term Technical Cooperation (LTTC)

2.35. At the beginning of the fiscal year, thirteen posts were identified for additional remuneration support through the technical cooperation budget. At the end of the year, expenditure was realised on six posts, namely Deputy Commissioner of Police, Development Planner, Senior Policy Analyst, Parliamentary Counsel, Chief Medical Officer and the Senior Magistrate/Deputy Registrar of about \$220,998.

Short-Term Technical Cooperation (STTC)

2.36. The following consultancies were actively pursued during the year, with expenditure totalling \$900,493:

SGP Ref	SGP Action	Spent
13	Tax Regime - Social Impact Assessment	60,275
13	Tax Regime - Economic and Fiscal Assessment	201,097
24	Labour Market Needs Analysis	51,490
26	One stop shop/TIP, MDC	189,277
32	Social Impact Assessment Framework	161,071
-	Project support for Health Sector Redevelopment	127,334
-	Situational Analysis, Welfare System	84,601
-	Clinical psychology services	22,358
-	Strengthening of Environment Department, MALHE	2,990
TOTAL EXPENDITURE FOR STTC - 2013/14		900,493

2.37. The following experts commenced their engagement: Director of Hospital Services, Clinical Psychologist, Senior Crown Counsel, and Environmental Officer. Recruitment and selection was initiated for 6 technical assistance posts: Senior Social Worker, Child Safeguarding Specialist, Consultant Legal Adviser, Consultant Parliamentary Counsel, Monitoring & Evaluation Advisor and Tax Advisor.

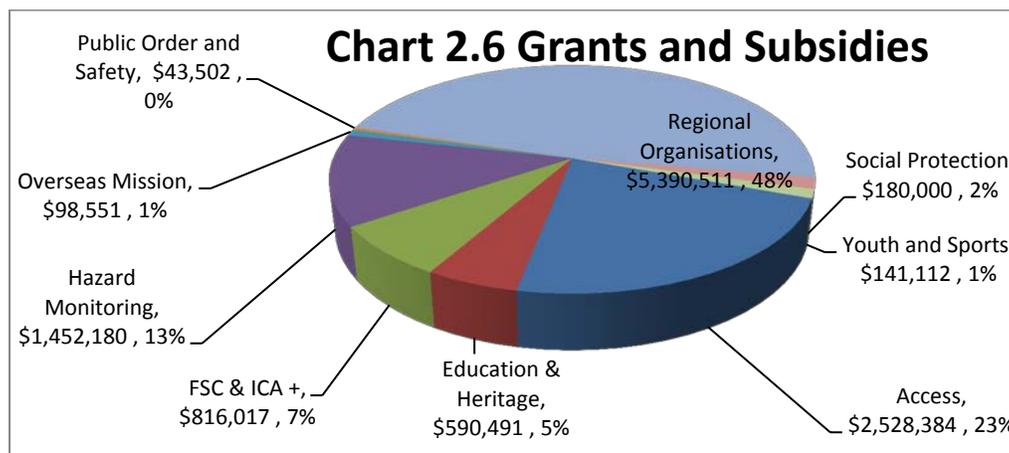
Annual Country Training Scheme (ACTS)

2.38. A total of fourteen new scholarships were awarded for the 2013-14 academic year, along with the commitment to seven continuing students, supported at a cost of \$1,099,000. The awards were closely aligned to the strategic thrusts of Montserrat, specifically in areas of land management, geothermal energy, hospital development, and information & communication technology.

2.39. In addition, mandatory training for officers in Fire, Physical Planning Unit, Airport and Customs were facilitated at approximately \$144,500.

2013-14 Expenditure Statement for GOM Capacity Fund, as at March 2014		
Scholarships	Actual Spend – Apr 2013 to Mar 2014	1,099,034.04
Mandatory	Actual Spend – Apr 2013 to Mar 2014	144,549.01
TOTAL		\$1,243,583.05

Grants and subsidies



2.40. The central government makes grant and subsidy payments to regional institutions, private sector and non-governmental organisations as well as some statutory bodies to deliver public services or to facilitate their delivery. Payments of this nature are usually given to support on-going services; they can also be for the creation of new assets. Total grants and subsidies were \$1.29 million, 5% of spending for the period.

Access Subsidy

2.41. The Montserrat Festival Season was celebrated during the month of December and with it comes the logistical issues of moving large numbers of returning Montserratians (along with their baggage) to and from the island. It is during the month of January that the bulk of the passengers travel back primarily to the UK, USA and Canada. With the celebration of St. Patrick's Week of Activities and the African Music Festival during the month of March, the ferry operations remained at an elevated level as there was a large influx of visitors to the island this year as evidenced by the data below. Montserrat also hosted the Leeward Islands Debating Competition (LIDC) at the end of February into early March.

2.42. Records of the passenger movements for the ferry during the 4th Quarter of the FY 2013/14 totalled 4,101 with the monthly breakdown as follows:

January 2014	-	1,299
February 2014	-	1,082
March 2014	-	1,720

2.43. There were a number of challenges during the 4th Quarter of the FY that affected the movement of persons on and off the island. These disruptions primarily affected the sea access arising mainly as a result of extremely rough seas and mechanical problems to the MV Caribe Queen. With the introduction of the MV Caribe Sun, disruptions due to heavy seas have been reduced.

2.44. The Access Unit partnered with a number of agencies and groups to expand the services being offered on the ferry. The ferry service now offers a "Round-The-Island Tour" for persons desirous of viewing the volcano and the devastation to Plymouth and areas further south. This is proving quite popular with at least one (1) "Round-The-Island" tour scheduled each month. Plans are at an advanced stage to introduce "moonlight" cruises to Plymouth and Redonda.

2.45. Only SVG AIR accepted the fixed monthly subsidy for the FY 2013/14 and a total of EC\$54,000 was budgeted to the airline during the 4th Quarter. The total cost of the air operations provided by all airlines during the 4th Quarter equalled EC\$214,040. This is represented by the Air Subsidy to SVG Air in the amount of \$54,000, Air Charter services by FLYMONTSERRAT to transfer ferry passengers during January 2014 totalling \$4,331 and a long outstanding invoice due to WINAIR since February 2010 in the amount of \$155,709.

2.46. There was a total of sixty eight (68) charter days for the ferry service during the 4th Quarter of the FY 2013/14. The total ferry cost for this period was EC\$1,968,939. Of this amount, EC\$1,258,441 represents charter hire for the vessels while EC\$710,498 was spent on operational expenses with fuel accounting for EC\$439,737.

2.47. Revenue during the same period amounted to EC\$497,321 with EC\$478,100 collected as passenger ticket sales and EC\$19,221 recorded as cargo and other sales. It is expected that the bigger, faster, more comfortable vessel (Caribe Sun) brings with it an increase in the operational expenditure (charter price & fuel) but it also offers tremendous potential for improving the revenue collections. The need for a dedicated marketing program, (targeted at specific islands and destinations) cannot be overstated or emphasized enough. There has been a noticeable increase in the passenger numbers traveling by sea as the vessel itself is more appealing to the tourist industry. The reduced transit time between the islands and the added comfort of the vessel itself also serves as an added attraction for persons to travel by sea.

2.48. The total subsidy required for the 4th Quarter of the 2013/14 Financial Year was EC\$1,685,658 inclusive of the ferry operations, air operations and the WINAIR outstanding invoice. This compares to a subsidy requirement during the 3rd Quarter of 2013/14 of EC\$1,074,501 and a subsidy requirement in the 2nd Quarter of 2013/14 of EC\$714,638 and a subsidy requirement in the 1st Quarter 2013/14 of EC\$941,491.

2.49. Overall revenue collection for the 4th Quarter of FY 2013/14 stands at EC\$497,321. This compares to EC\$435,931 that was collected during the 3rd Quarter of 2013/14 and EC\$537,027 for the 2nd Quarter while EC\$304,372 was collected during the 1st Quarter of 2013/14 Financial Year. The total revenue collection for the FY 2013/14 was recorded at EC\$1,774,650. Analysis of the revenue reveals that only two (2) months (April & September) have revenue collections below EC\$100,000. The best months in terms of revenue collection were the months of August 2013 and March 2014 when the revenue collected peaked at EC\$263,911 and EC\$206,015 respectively.

GOVERNMENT OF MONTSERRAT ACCESS BUDGET PERFORMANCE 2013/2014					
	2013/2014 Actual				
	Qtr 1	Qtr 2	Qtr 3	Qtr4 Provisional	Provisional Total
Ferry Subsidy	887,491	660,638	934,499	1,471,618	3,952,437
Airlines Guarantee	54,000	54,000	54,000	54,000	216,000
WINAIR Charters			51,361	155,709	207,071
Fly Montserrat Charter			26,190	4,331	30,521
SVG Charter			10,260		10,260
Total Subsidy (EC\$)	\$941,491	\$714,638	\$1,076,310	\$1,685,658	\$4,416,289

Contingency Funds

2.50. The first disbursement from the fund was made within the quarter and amounted to \$1,276,900. This was to facilitate urgent repairs to the New Windward Road \$850,000, expenses in

relation removal of asbestos from the secondary school \$77,700 and urgent health related expenditure (replacement of operating theatre lights \$102,300 and medical referrals \$246,900).

Cross-Classification of Functional and Economic Classifications of Expense

2.51. Table 2.5 provides an approximation of the breakdown of recurrent expenditure according to the classifications of functions of government (COFOG) against the economic classifications of expenses according to the Government Financial Statistics (GFS) 2001. The functions cover the ministries as follows:

- **General public services** includes Executive and Legislative organs as well as external affairs, Ministry of Finance and Economic Management
- **Defence:** Disaster Management Coordination Agency including MVO subvention and the Royal Montserrat Defence Force;
- **Public order and safety:** Law Courts, Police, Fire and Prisons;
- **Economic affairs:** Agriculture, Communication, Works and Labour;
- **Recreation, culture, and religion:** Sports, Tourism & Culture should be included here but have not yet been unbundled from the general public services;
- **Environmental protection; Health; & Social protection** relate Environmental Management, Ministry of Health and Social Services

Table 2.5 Spending matrix

Function of Government	Compensation of Employees	Use of Goods and Services	Interest	Subsidies	Grants	Social Benefits	Other Expenses	Totals
General public services	5,993,793	1,142,091	-	624,737	5,333,018	-	330,572	13,424,211
Defence	160,162	267,572	-	1,452,190	38,124	-	627	1,918,676
Public order and safety	1,738,474	428,598	-	-	19,678	-	36,713	2,223,462
Economic affairs	4,961,185	2,644,031	165,378	2,728,916	600,058	-	1,151,186	12,250,754
Environmental protection	149,845	42,237	-	-	-	-	29,809	221,890
Housing and community amenities	97,840	16,322	-	-	-	-	76,717	190,879
Health	1,846,298	1,043,006	-	-	-	-	257,554	3,146,858
Recreation, culture, and religion	273,238	158,611	-	140,603	711	-	24,304	597,467
Education	1,370,039	303,407	-	-	47,500	-	315,003	2,035,950
Social protection	130,385	12,839	-	180,000	-	111,653	150	435,027
	16,721,258	6,058,714	165,378	5,126,446	6,039,089	111,653	2,222,636	36,445,174

2.52. Functions of Government in descending order of most spending over the period: General Public Services (\$13.14 million), Economic affairs (\$12.25 million), Health (\$3.15million), Public Order and safety(\$2.22million), Education (\$2.03million), Defence (\$1.92million), Recreation culture & religion (\$597k), Social protection (\$435k), Environmental protection (\$222k), and Housing and community amenities (\$191k).

2.53. Economics classifications of expenses in descending order over the period: Compensation of employees (\$16.43million), Use of Goods and Services (\$6.06million), Grants (\$6.04million), Subsidies (\$5.13million), other expenses (\$2.22million), Interest (\$165k), and Social benefits (\$112k).

In Year Adjustments to the Budget

2.54. The Approved Recurrent Budget was revised in the Legislature four times during the fiscal year. These adjustments included additional funds from DFID (\$16,181,200) and unspent balances from previous years' budgets (\$1,226,100). DFID also provided an additional \$1.8 million as recurrent aid for the Small Capital Asset Fund, however, this was applied to the Capital Budget. Thus, the final agreed aid amount for the year was \$73,787,300 (Baseline \$55,780,000; MOU Addition \$14,520,000; UWI Arrears \$3,487,300).

Ministry/Description	Source	Amount	GOM	DFID	Min. Total
Legal Department					208,000
Centralised legal posts	GOM	208,000	208,000		
Legislature					170,000
Office of the Opposition	DFID	170,000		170,000	
SUPREME COURT					34,000
Judges' Orderly	GOM	34,000	34,000		
Office of the Deputy Governor					3,139,100
Pensions	DFID	1,280,000		1,280,000	
Retained Janitorial Staff	GOM	129,700	129,700		
Outsourced Cleaning Services	GOM	454,400	454,400		
Long-term Technical Cooperation	DFID	750,000		750,000	
Annual Country Training Scheme	DFID	525,000		525,000	
Office of the Premier					6,107,300
CDB (<i>Liabilities</i>)	DFID	2,620,000		2,620,000	
UWI (<i>Liabilities</i>)	DFID	3,487,300		3,487,300	
Finance and Economic Management					3,075,700
Employee Health Insurance	GOM	50,000	50,000		
Internal Audit Unit	DFID	525,800		525,700	
Contingency Fund	DFID	2,500,000		2,500,000	
Communication, Works and Labour					3,888,100
ASSI directed airport improvements	DFID	1,431,000		1,431,000	
Transport Access Subsidy	DFID	2,420,000		2,420,000	
MCWL HQ Rental	DFID	37,100		37,100	
Education, Youth Affairs and Sports					350,000
Outsourced School Bussing Service	GOM	350,000	350,000		
Health and Social Services					435,000
Medevac (<i>Liabilities</i>)	DFID	435,000		435,000	
TOTAL			1,226,100	16,181,100	17,407,200

2.55. In addition to these increases in funding several reallocations were made. Notably funds totalling \$3,124,000 were withdrawn from across the Budget under the General Warrant #4. A bonus payment for civil servants was provided for as part of these reallocated funds.

2.56. The Contingency Fund by design requires funds to be allocated under the programme to which it relates. This fund was fully utilised and would register as reallocations using the Supplementary process.

2.57. Unspent funds ring-fenced for ASSI directed airport improvements totalling \$1,228,000 were preserved for their original purpose under the Aeronautical (Airport) Project.

2.58. Accounting Officers also reprioritised funds within their votes in order to meet emerging challenges. Seven virements warrants were approved during the year totalling \$5,009,300. When compared with the original approved budget the virements account for less than 5% of the funds.

Capital Expenditure

2.59. Government of Accommodation

- The Government continues the initiative of relocating all major government ministries from temporary volcanic housing to permanent and sustainable accommodations. The Ministry of Communications, Works and Labour (Building 2) is now fully occupied and is currently within its retention period. Building 3 (MALHE Headquarters) has successfully progressed past the design and tendering phase and construction has begun on the site. The MCRS Building (Building 4) has gone through the design phase and is currently being prepared for tender. The budget for the year is EC\$3.7m and expenditure as at March was EC\$2.38m.

2.60. Geothermal Exploration

- The approved budget for the project at the beginning of the fiscal year 2013/2014 was EC\$23.9m. At the end of the third quarter the budget was revised upwards by EC\$2,395,300 increasing the budget to EC\$26,322,100. This was to allow for additional necessary works to be carried out. The project has been progressing successfully to date and the Government of Montserrat is currently exploring avenues for the funding of the next phase of this critical project in Montserrat's long term development. Expenditure for the fiscal year as at the end of the fourth quarter stood at EC\$24.58m

2.61. Port Development

- Design Phase of the Port development project is currently at the 90% stage. Progress beyond the 90% stage has been delayed to due to the incorporation of designs for the new terminal buildings as well as to allow for adjustments to the design at GoM's request. Although the Design Phase has lasted beyond the scheduled end date, this was necessary to ensure that Montserrat received the most comprehensive yet affordable Port design and that the design will be functional and sustainable into the long-term. The project was budgeted for EC\$4.8m and EC\$3.35m was expended as at the end of the 4th quarter of the fiscal year 2013/14.

2.62. Ao1 Road Network

- For the fiscal year 2013/14 the project opened with a budget of EC\$5.3 million with an expenditure at the end of the fiscal year amounting to EC\$4.69m. All outstanding works such as sidewalks and refilling of pot holes have been completed. Although there were major setbacks earlier in the year to include the breaking down of the Hot Mix Plant's generators, the project has now been completed. The process to finalize the ToR's to extend the project up to St. Johns is still underway.

2.63. Hospital Re-development project

- The amount funds apportioned for this fiscal year 2013/14 is EC\$14m and expenditure as at March 31st amounted to \$1.41 million. Work on the infrastructure element is progressing and expenditure for the quarter was geared towards purchasing the necessary equipment such as, wheel chairs, and ICU Monitors. Although there was a slow start to civil works during the year, significant progress is expected to begin within the next fiscal year.

2.64. Education Infrastructure

- The approved budget for 2013/14 was EC\$ 6.3million with expenditure totalling EC\$4.15 million. This is a result of significant progress of the construction of buildings at the Look Out Site. Construction works were delayed on Building 6 due to the urgent relocation of the MSS to the

Brades School. Building 5 was therefore fast tracked to accommodate the occupants of the Brades Primary School. Despite this minor setback the project will still be completed at the targeted date.

2.65. Access

- The project has completed its major goal with minor works near the completion stage. The budget for this project for the fiscal year 2013/14 was EC\$0.2m and expenditure at the end the fiscal year amounts to EC\$0.1m

2.66. Gunn Hill

- The overall project was completed at the end of the fiscal period. A total of \$ 4.5 million was allocated to the project with an expenditure of \$ 3.28m at the end of the fiscal year.

2.67. Capacity Development Fund

- The CDF is a component of PRS2 which is geared towards supporting the implementation of reforms arising from organisational reviews. Expenditure at the end of the fiscal year totalled \$0.89 million.

2.68. Small Capital Asset Fund

- The Small Capital Asset Fund (SCAF) is funded by DFID to purchase various pieces of equipment required by Ministries and Departments that are too expensive to be considered as recurrent costs and too small to be considered as capital. These projects must be completed within a year after they have been approved. The total budget is \$1.8 million. Some of the projects that have been approved so far include; two new engines for the Police MV Shamrock, electronic/video surveillance for the Royal Montserrat Police Force, a new vehicle for the John A Osborne Airport, a generator for the hot mix plant, equipping the Montserrat Community College Lab, Servers and Switches for DITES and two Fire Tenders for the Fire & Rescue Services Police. At the end of the fiscal year \$1.5 million has been expended under the Fund.

Cash Balance

2.69. The total cash balance at 31March 2014 was \$30,766,594.29 broken down as follows:

- The Consolidated Fund 1,776,584.47
- The Development Fund 28,990,009.82

Government borrowing and debt servicing

2.70. No new loans were entered into for quarter 1. Government borrowing and financing 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).

2.71. As at 1 April 2014, the Government had current borrowing of \$6,262,621. Total repayments of \$159,496(Principal \$125,416; Interest \$34,080)were made during the period.

2.72. The debt portfolio at the end of the period is as follows:

	Opening Balance	Principal	Interest	Repayment	Closing Balance
Port Development Loan (2 nd Loan 1)	1,939,885.04	57,055.43	11,767.68	68,823.11	1,882,829.61
Port Development Loan (2 nd Loan 2A1)	1,442,451.70	29,437.80	7,212.27	36,650.07	1,413,013.90
Consolidated Line of Credit	2,880,284.18	38,922.77	14,401.42	53,324.19	2,841,361.42
Total	6,262,620.92	125,416.00	33,381.37	158,797.37	6,137,204.92

Liabilities

2.73. GOM is committed to systematically reducing all its outstanding commitments which include the following quantified items approximating to \$11.88million:

- Pensions & Gratuities \$0.48 m
- Litigation \$6.45 m (quantified potential only)
- UWI \$1.69m
- Other External Agencies \$1.09m
- MUL (Generating set) \$2.17 m

2.74. The Government of Montserrat currently contributes to 38 external agencies with a current expenditure totalling \$4,316,500. At the beginning of the fiscal year GOM recognised arrears to 6 of these external organisations totalling \$9,783,600. At the end of the year the total number of agencies for which GOM is carrying forward arrears has risen to 11 while the outstanding total has fallen to \$2.78 million. These include:-

Organisation	Current Arrears
UWI-STA (SRC Contribution)	31,079
University of the West Indies	1,692,171
Council of Legal Education (COLE) EC\$	24,505
Caribbean Public Health Agency (CARPHA)	12,363
Caribbean Regional Technical Assistance Centre (CARTAC)	271,690
Caribbean Financial Action Task Force	579
United Nations Development Programme (UNDP)	553,589
UNEP	4,659
Caribbean Development Bank	191,163
Red Ensign Group	892
Total	2,782,690

2.75. A total of \$2,328,200 was allocated at the beginning of the financial year with additional supplements of \$2,620,000 in support of arrears to CDB and \$4,886,400 in support of accumulated arrears owed to the University of the West Indies. The total allocation was therefore \$9,743,300.00.

2.76. It is important to note that many of these agencies are indicating that increases to the subscription fees have been agreed by their Boards or Governing entities. Where GOM has been consulted, the indications are that no increases will be supported, however it may become increasingly difficult to adequately budget for these agencies. In addition some agencies have started to add monthly interest once payments are not made on time.

Contingent liabilities

2.77. Contingent liabilities are liabilities associated with events that, while possible, are considered sufficiently improbable (or unquantifiable) that they are not included in the governments financial statements. These contingent liabilities recognise that future expenditure may arise if certain conditions are met or certain events happen. That is, the risk of a call on the Consolidated Fund in the future will depend on whether or not certain circumstances arise. For example, payment under a government guaranteed loan would only be required if the body covered by the guarantee was unable to repay the loan.

2.78. While the Government has not yet formally enumerated its contingent liabilities it notes the following:

- Legal claims

- A claim by a local company relates to the expulsion of this company from a project. The case is currently in mediation.
- A judicial review of a contract award made by the Central Tenders Board
- A claim for damages for non-performance of contract. The case is set for trial in March.
- A civil matter where the Plaintiff is seeking to claim compensation for alleged errors made by public officials.
- An appeal to the Privy Council
- Government has agreed to the voluntary winding up of its Saving Bank. This places a contingent liability on government if the institution is unable to meet the demands. In the event that the institution is unable to meet Band up the GSB by 31 March, 2014.

Budget Outturn

At the end of fiscal 2013 total expenditure was \$98.9m and total revenue \$97.9m (unaudited).

3. Outlook for 2013-14

Economic forecast

3.1. The United States and the United Kingdom are both expected to experience some of the fastest growth in the developed world in 2014, with forecasted growth rates of 2.8 %and 2.4% respectively. This will be reflected in the overall Global growth figure of 3.7% up from the 3.0% of 2013. The increased growth forecast in the United States is a result of expected domestic demand boosted by the budget agreement that ended the fiscal gridlock. The higher forecast in the United Kingdom is based also on increased consumer demand as a result of lower credit conditions and increased consumer confidence. This is of significance to the Montserrat economy, as both are key tourist markets for the Montserrat and the Region, as well as the United Kingdom provides the bulk of Montserrat's Aid. Furthermore a strong UK and US economy may result in a stronger and more prosperous Montserrat Diaspora, able to contribute more to the development of the local economy.

3.2. The growth experienced in the advanced and emerging markets was reflected, albeit to a lesser extent, in the overall growth experienced in The Eastern Caribbean Currency Union (ECCU) which saw preliminary growth of 0.7% in 2013, which is still well below the estimated global economic output of 3%. Although growth is still admittedly sluggish in the ECCU countries, it is still an improvement and an encouraging one, when compared to the dismal growth experienced in the 2008-2012 period. Growth is expected to continue in the Currency Union, reaching an estimated 1.9% in 2014. This growth much like the expected growth in Montserrat's own economy will be mainly as result of increased Public Sector capital expenditure, Construction and the Tourism sector.

Local Economy

3.3. 2013 saw growth slow when compared to 2012, as the celebration of Montserrat's 50th Anniversary gave a significant boost to Montserrat's economy. Preliminary data indicates a growth rate Of 0.87% which is comparable to the average growth of 0.7% in the other ECCU countries. 2014 is also expected to see the Montserrat's economy continue to grow at a pace of 1.34% as the Government continues to implement its ambitious development projects which include such high priority projects as

the Power Generation Project, Geothermal Project, Road Rehabilitation and further work on the Carr's Bay Development project, which will lay the ground work for the long term development of the Island.

Sectoral Analysis

3.4. Government has committed to lessening the overall dependence not only on government expenditure as the main and sometimes only driver of growth in the economy, but long-term dependency on donor aid. In this regard, it has prioritised the expansion of the Agricultural, Mining & Quarrying, Tourism and Information Technology sectors as the main pillars for long-term growth. This shift of focus has already paid dividends, as during 2013, the Agriculture and the Mining & Quarrying sectors saw the greatest growth of all the sectors within the economy of 23.94% and 15.00% respectively. The other sectors that experienced significant growth in 2013 were Wholesale & Retail which is estimated to grow by 2.75% and Financial Intermediation with growth of 4.03%.

Policies and Programmes for 2014-15

3.5. GOM will continue to focus its activities around improving the business environment; developing Montserrat as a tourism destination; and strengthening GOM's capacity to deliver reforms and key strategic policies to be outlined in the DFID Memorandum of Understanding for fiscal 2014

3.6. Specifically, during the current fiscal year GOM will seek to, inter alia :

- Promote the Development of Private sector infrastructure
- Deliver Key Economic Infrastructure
 - Energy, Port development, Little Bay Town centre, Road Networks, Social Infrastructure (hospital re-development project; education infrastructure), and improvements to Access.
- Outsource more non-core services within government. These include: hospital laundry, catering and security services.
- Provide more services on line such as: Property Tax, Income Tax and Company Registry Services.

Recurrent Budget Projections for Quarter 1: 2014/2015

3.7. The revenue intake for the firstquarter is projected to be \$29.0million and expenditure \$29.0million. Local revenue streams are expected to contribute \$9.5 million with budgetary assistance providing the additional \$19.5 million.

Table 3.1 Quarter 1 Recurrent Projections

	Approve Estimates 2014-15	Q1 Projections
Revenue		
Taxes on Income, Profits	15,010,000	3,864,000
Taxes on Property	910,000	63,000
Taxes on Domestic Goods and Services	2,005,000	215,700
Licenses	1,975,800	267,957
Taxes on International Trade	16,665,000	3,847,400
Arrears of Taxes	3,000,000	375,000
Fees, Fines and Permits	1,591,400	290,855
Rents, Interest and Dividends	621,000	84,481
Reimbursements	110,000	26,500
Budgetary Assistance	64,088,900	19,511,362
Other Revenue	2,564,800	468,480

Total Revenue	108,541,900	29,014,734
Expenditure		
Pensions and Gratuities	37,726,300	8,873,386
Personal Emoluments	710,200	177,329
Wages	6,735,600	2,118,392
Allowances	12,758,300	3,138,097
Services	29,739,000	9,019,268
Debt servicing	20,178,500	5,528,164
Revenue refunds	694,000	160,099
Total Expenditure	108,541,900	29,014,734
Surplus/Deficit		

A. BUDGET PERFORMANCE REPORT

For the Period 1stApril 2013- 31stMarch2014)

Recurrent Revenue	2012	2013	2014	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
<i>Taxes on Income, Profits</i>	(17,752,297)	(15,162,134)	(16,281,411)	(17,560,000)	(3,943,225)	(3,608,909)	(3,507,150)	(5,222,127)	(16,281,411)	(1,278,589)
<i>Taxes on Property</i>	(868,118)	(871,715)	(981,263)	(1,700,000)	(68,549)	(512,345)	(240,410)	(159,959)	(981,263)	(718,737)
<i>Taxes on Domestic Goods and Services</i>	(1,365,860)	(1,452,938)	(1,443,241)	(1,355,000)	(252,381)	(195,539)	(216,610)	(778,711)	(1,443,241)	88,241
<i>Licenses</i>	(1,910,153)	(2,002,417)	(2,804,253)	(2,668,000)	(464,296)	(195,434)	(602,375)	(1,542,147)	(2,804,253)	136,253
<i>Taxes on International Trade Fees, Fines and Permits</i>	(14,276,841)	(17,389,827)	(16,399,994)	(16,660,800)	(3,809,805)	(3,793,297)	(4,752,587)	(4,044,305)	(16,399,994)	(260,806)
<i>Rents, Interest and Dividends</i>	(1,702,547)	(1,748,071)	(1,899,313)	(1,432,900)	(281,062)	(464,851)	(460,261)	(693,140)	(1,899,313)	466,413
<i>ECCB Profits</i>	(281,916)	(263,128)	(313,520)	(634,000)	(63,270)	(76,846)	(114,398)	(59,006)	(313,520)	(320,480)
<i>Reimbursements</i>	0	(64,318)	(33,950)	0	0	(33,950)	0	0	(33,950)	33,950
<i>Budgetary Assistance</i>	(50,458)	(45,880)	(206,079)	(35,000)	(22,650)	(37,626)	(144,902)	(900)	(206,079)	171,079
<i>Other Revenue</i>	(72,939,711)	(55,571,612)	(71,922,874)	(71,922,900)	(17,529,463)	(13,063,604)	(23,814,759)	(17,515,048)	(71,922,874)	(26)
<i>Total Recurrent Revenue</i>	(1,915,336)	(3,437,876)	(3,023,975)	(2,673,200)	(654,185)	(815,811)	(1,024,779)	(529,200)	(3,023,975)	350,775
Total Recurrent Revenue	(113,063,235)	(98,009,916)	(115,309,873)	(116,641,800)	(27,088,884)	(22,798,213)	(34,878,230)	(30,544,545)	(115,309,873)	(1,331,927)

Recurrent Expenditure	2012	2013	2014	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
<i>Pensions and Gratuities</i>	29,362,149	11,467,509	13,488,963	13,515,500	2,841,606	2,893,109	3,117,899	4,636,350	13,488,963	26,537
<i>Personal Emoluments</i>	31,330,190	31,682,331	31,694,257	32,026,800	7,891,606	7,830,002	8,062,184	7,910,464	31,694,257	332,543
<i>Salaries and Wages Increase</i>	0	0	1,453,575	1,497,000	0	0	0	1,453,575	1,453,575	43,425
<i>Wages</i>	5,746,973	4,597,159	3,988,217	4,041,300	949,801	1,032,155	955,354	1,050,907	3,988,217	53,083
<i>Allowances</i>	5,723,706	5,960,784	6,122,261	6,232,800	1,475,322	1,531,137	1,542,378	1,573,424	6,122,261	110,539
<i>Services</i>	39,922,228	42,041,886	55,776,783	57,291,100	8,225,426	14,523,304	13,620,913	19,407,140	55,776,783	1,514,317
<i>Debt servicing</i>	728,952	717,939	657,350	657,600	165,657	163,572	162,742	165,378	657,350	250
<i>Revenue refunds</i>	899,907	2,442,851	1,368,314	1,370,600	222,762	252,499	645,118	247,936	1,368,314	2,286
Total Recurrent Expenditure	113,714,104	98,910,459	114,549,720	116,632,700	21,772,180	28,225,779	28,106,588	36,445,174	114,549,720	2,082,980

Recurrent Surplus/Deficit	650,869	900,543	(760,152)	(9,100)	(5,316,705)	5,427,566	(6,771,643)	5,900,629	(760,152)	751,052
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CAPITAL EXPENDITURE

Capital Revenue	2012	2013	2014	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
<i>Development Assistance</i>	(34,526,679)	(86,638,421)	(47,584,406)	(95,554,500)	(2,014,688)	(5,517,210)	(10,528,868)	(14,359,722)	(95,554,500)	0
Capital Expenditure	2012	2013	2014	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
Domestic	633,139	882,775	1,399,850	2,309,500	47,620	47,344	47,148	1,257,737	2,309,500	0
Regional	0	52,011	0	0	0	0	0	0	0	0
International	30,013,488	56,394,441	65,319,138	23,092,300	11,863,002	16,921,854	19,344,175	17,190,108	23,092,300	0
<i>DFID</i>	26,562,289	44,697,851	53,164,007	0	9,421,426	16,183,205	17,233,940	10,325,435	0	0
<i>EU</i>	3,182,481	11,418,534	11,980,201	89,100	30,175	66,282	(27,399)	25,492	89,100	0
<i>Other</i>	268,717	278,056	174,930	23,003,200	2,411,400	672,366	2,137,634	6,839,181	23,003,200	0
	30,646,626	57,329,227	66,718,988	25,401,800	11,910,622	16,969,198	19,391,323	18,447,845	25,401,800	0
Capital Surplus/Deficit	(3,880,052)	(29,309,193)	19,134,582	(70,152,700)	9,895,934	11,451,988	8,862,454	4,088,123	(70,152,700)	0

B. Staffing Details as at March 31, 2014

Vote	A/C No	Ministry/Department	Per- manent	Fixed Term Contract	Special Agreement	Wages	Wages Part- time/FTE	No of Posts Filled	Vacancies	Unfunded	No of approved
05	050	Fire	25	0	0	0	0	25	0	1	26
05	051	Police	75	1	0	0	0	76	1	0	77
05	052	Financial Crime and Analysis	2	0	0	0	0	2	0	0	2
07	070	Administration of Justice	11	2	1	0	0	14	0	0	14
08	080	Magistrate	2	1	0	0	0	3	0	0	3
09	090	Supreme Court	8	1	0	0	0	9	0	0	9
10	100	Legislature/Legislators	4	6	0	0	0	10	0	0	10
10	101	Constitution Commissions Secretariat	0	1	0	0	0	1	0	2	3
11	110	Office of the Auditor General	7	6	0	1	0	14	2	1	17
12	120	Office of the Deputy Governor	14	1	0	0	0	15	0	2	17
12	121	Human Resources Management Unit	13	0	0	0	0	13	2	1	16
12	122	Prison	26	0	1	1	0	28	1	1	30
12	124	DMCA	7	0	0	0	0	7	0	0	7
12	125	Governor's Office	1	2	0	3	0	6	0	0	6
13	130	Director of Public Prosecution	4	0	1	0	0	5	1	0	6
15	150	Office of the Premier - Strategic Management & Admin	3	2	1	0	0	6	1	0	7
15	153	Office of the Premier - External Affairs & Trade	2	1	1	0	0	4	0	0	4
17	170	Cabinet Secretariat - Strategic & Performance Management	6	0	0	0	0	6	1	0	7
17	171	Cabinet Secretariat - Development Planning & Policy	2	1	0	0	0	3	1	0	4
17	172	Information Technology & Economic Management	10	0	1	0	0	11	1	2	14
17	173	Broadcasting/GIU	12	1	3	1	0	17	0	1	18
20	200	MoF - Strategic Management & Administration	4	0	0	0	0	4	4	0	8
20	203	MoF - Fiscal Policy and Management	6	0	1	0	0	7	1	0	8
20	204	Statistical Management	4	0	1	0	0	5	2	1	8
20	205	Treasury Management	11	0	2	0	0	13	0	1	14
20	206	Customs & Revenue Service	35	0	4	0	0	39	5	0	44
20	207	General Post Office	7	0	2	0	0	9	0	1	10
20	208	Internal Audit Unit	2	0	0	0	0	2	5	0	7
30	300	Ministry of Agriculture - Strategic Administration & Planning	8	1	1	1	0	11	1	0	12
30	301	Agriculture Services	23	2	0	0	0	25	3	1	29
30	302	Land Administration	11	0	0	0	0	11	1	0	12
30	303	Physical Planning & Development Services	10	0	1	0	0	11	1	0	12
30	304	Environmental Management	12	1	1	0	0	14	1	0	15
30	305	Housing Policy & Support Services	4	0	1	0	0	5	1	1	7
35	350	Ministry of Comms & Works - Strategic Management & Admin	14	1	2	0	0	17	0	0	17
35	351	Infrastructure Services	34	4	2	0	0	40	5	2	47
35	352	Plant & Mechanical Services	29	0	4	0	0	33	3	0	36
35	353	Airport	27	1	0	0	0	28	4	1	33
35	355	Industrial Relations & Employment Services	3	1	0	0	0	4	0	0	4
40	400	Ministry of Education - Strategic Management	9	3	1	0	0	13	0	0	13
40	401	Primary Education	28	0	2	2	0	32	0	3	35
40	402	Secondary Education	26	10	4	4	0	44	2	2	48
40	403	Library & Information Services	3	0	0	0	0	3	1	0	4
40	404	Early Childhood Education	26	0	1	0	0	27	0	0	27
40	405	Youth Affairs & Sports	8	0	2	0	0	10	0	0	10
45	450	Health Headquarters - Strategic Management & Admin	8	0	0	0	0	8	0	0	8
45	451	Primary Health Care	16	6	1	7	0	30	3	2	35
45	452	Secondary Health Care	113	12	4	0	0	129	3	2	134
45	454	Social Services	9	1	0	1	0	11	2	0	13
45	455	Environmental Health	10	1	0	0	0	11	2	0	13
		Total	734	70	46	21	0	871	61	28	960

C. GOM CAPACITY DEVELOPMENT - 2013/2014 - Long-term Awards

No	Programme	Institution/Location	Duration	Start Date	End Date	Actual 2013/2014 to March 2014
CONTINUING AWARDS						
1	BSc Quantity Surveying	University of Technology	5 years	Sep-10	Jul-15	56,060.30
2	BSc Renewable Energy	University of Dundee	4 years	Sep-10	Jul-14	68,191.28
3	BSc Structural Engineering	University of Technology, Jamaica	3 years	Sep-12	Jul-15	53,063.77
4	MBBS Medicine & Surgery	UWI, Mona, Jamaica	5 years	Sep-12	Jul-17	24,883.23
5	BSc Crop Science and Technology	University of Trinidad and Tobago	3 years	Sep-12	Jul-14	52,140.00
6	BSc Environmental Health Management	COSTAATT, Trinidad & Tobago	4 years	Sep-12	Jul-16	42,566.35
7	BA Media and Communication (Journalism)	UWI, Mona, Jamaica	3 years	Sep-12	Jul-15	39,266.85
Sub-total						336,171.78
NEW AWARDS for 2013/2014						
8	BSc Land Surveying	University of Technology	3 years	Sep-13	Jul-16	56,944.53
9	BSc Social Statistics	University of The West Indies (MONA)	3 years	Sep-13	Jul-16	37,375.84
10	BSc in Geology	Kingston University (London)	3 years	Sep-13	Jul-16	116,037.06
11	BSc in Geology	Kingston University (London)	4 years	Sep-13	Jul-17	94,641.90
12	BA English/English Literature	University of the West Indies (Cave Hill)	3 years	Sep-13	Jul-16	48,866.53
13	BSc Nursing Administration	University of the West Indies (St Augustine)	2 years	Sep-13	Jul-15	44,393.68
14	Post Associate Degree Diploma Psychiatric Nursing	Barbados Community College	1 year	Sep-13	Jul-14	49,095.29
15	BSc Computer Science	University of the West Indies (Mona)	3 years	Sep-13	Jul-16	37,827.07
16	BSc (Hons) Quantity Surveying	University of Wolverhampton	1yr 6mths	Jan-14	Jun-15	68,990.82
17	Post Graduate Associate Degree in Midwifery	Barbados Community College	1 year	Sep-13	Jul-14	42,248.77
18	Registered Nurse/General Nursing	Barbados Community College	2 years	Sep-13	Sep-15	49,677.67
19	Post Graduate Associate Degree in Midwifery	Antigua State College	1yr 3mths	Sep-13	Oct-15	36,350.00
20	BSc in Music Education	Edna Manley College	2 years	Sep-13	Jun-15	44,014.44
21	Post Graduate Associate Degree in Midwifery	Barbados Community College	1 year	Sep-13	Jul-14	36,398.66
Sub-total						762,862.26
MANDATORY						
	Electrical/Electronics Technology					41,572.11
	Air Traffic/Airport Security & Management					50,000.00
	Aerodrome/Search & Rescue/Maintenance					22,976.90
	Basic Junior Officers/Supervisory					30,000.00
Sub-total						144,549.01
TOTAL						\$1,243,583.05

D. 2013-14 Long-term Technical Assistance' Status Report as at March 25, 2014

No	Ministry/Department	Post	Budget Estimate for 2013/14	Actual Spend as at Jan 2014	Revised 2013-14 Budget	Budget Projection for 2014/15	Budget Projection for 2015/16	Budget Projection for 2016/17	
1	Legal	Parliamentary Counsel	76,000	31,667	44,331	76,000	32,000	0	
2	MALHE	Director Lands and Survey/ Chief Surveyor	60,000	0	0	30,000	60,000	30,000	
3	MALHE	Environment Officer	32,000	0	0	0	0	0	
4	MCWL	Structural Engineer	50,000	0	0	25,000	50,000	25,000	
5	Police	Deputy Commissioner of Police	75,000	61,813	74,200	30,000			
6	MoHSS	Chief Medical Officer	75,000	34,000	56,667	136,000	136,000	80,000	
7	MoFEM, Statistics	Director of Statistics	58,000	0	0	43,500	58,000	14,500	
8	Cabinet Secretariat	Monitoring & Evaluation Officer	32,000	0	0	12,000	12,000		
9	Cabinet Secretariat	Development Planner	32,000	9,000	9,000	12,000	12,000		
10	Cabinet Secretariat	Senior Policy Analyst	32,000	9,800	11,800	12,000	12,000		
11	MCWL	Government Architect	30,000	0	0	20,000	30,000		
12	MoFEM, MCRS	Audit Manager	10,000	0	0	21,000	42,000	21,000	
13	Magistrate's Office/Supreme Court/Registry	Senior Magistrate/Deputy Registrar	25,000	16,667	25,000	50,000	25,000		
Sub-total			587,000	162,947	220,998	467,500	469,000	170,500	
PROPOSED FOR 2014-15									
14	MoHSS	Community Mental Health Officer				21,333	32,000	10,667	
15	MCWL	Director, PWD				150,000	175,000		
		Estimate of new LTTCs in 2014-15				120,000	200,000	80,000	
BUDGET ESTIMATE FOR TWO OUTER YEARS								120,000	200,000
Sub-total			0	0	0	291,333	527,000	290,667	
TOTAL			587,000	162,947	220,998	758,833	996,000	461,167	

E. Project Data as at March 31st 2014

Name of Project -Sector	Ministry	Status	Financier	Budget 2013-14	Expenditure EC\$	Balance(Budget-Exp.)
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Responsible				EC\$		EC\$
Economic Infrastructure						
Disaster Preparedness Repairs	ODG	Ongoing	DFID	\$462,100	\$256,371	\$205,729
Little Bay Town Centre Exp Phase 1	MOFEM	Ongoing	EU	\$673,000	\$3,551	\$669,449
Geothermal Exploration	MCW	Ongoing	DFID	\$26,322,100	\$24,575,405	\$1,746,695
Ghaut Replacement Project	MCW	Ongoing	DFID	\$441,200	\$24,396	\$416,804
Road Refurbishment - Salem to St. John	MCW	Ongoing	DFID	\$4,878,000	\$4,690,648	\$187,352
Carr's Bay Port Development	MOFEM	Ongoing	EU	\$6,788,900	\$3,346,385	\$3,442,515
Fibre Optic	CabSec	Ongoing	EU	\$3,185,100	\$0	\$3,185,100
Port Development (Gunn Hill)	MOFEM	Ongoing	EU	\$4,500,000	\$3,278,296	\$1,221,704
Little Bay Build Out Phase 1	MOFEM	Ongoing	EU	\$3,500,000	\$3,500,000	\$0
MUL GENSET	MOFEM	Ongoing	DFID	\$4,852,350	\$4,660,791	\$191,559
TOTAL				\$55,602,750	\$44,335,843	\$11,266,907
DFID						
EU				\$18,647,000	\$10,128,233	\$8,518,767
Social Infrastructure, Research & Services						
Hospital Redevelopment project	MOFEM	Ongoing	DFID	\$14,000,000	\$1,414,444	\$12,585,556
BNTF 6	MOFEM	Ongoing	CDB	\$437,200	\$437,200	\$0
Davy Hill	MOFEM	Ongoing	EU	\$1,800,000	\$75,000	\$1,725,000
Lookout Housing Force 10	MOFEM	Ongoing	EU	\$1,000,000	\$300,000	\$700,000
Total				\$17,237,200	\$2,226,644	\$15,010,556
DFID						
EU				\$2,800,000	\$375,000	\$2,425,000
CDB				\$437,200	\$437,200	\$0
UNECLAC				\$0	\$0	\$0
GOM				\$0	\$0	\$0
Private Sector Development						
ICT	CabSec	Ongoing	EU	\$100,000	\$87,655	\$12,345
MDC Operations 2012						
Total				\$5,970,100	\$5,957,755	\$12,345
DFID				\$5,870,100	\$5,870,100	\$0
EU				\$100,000	\$87,655	\$12,345
Public Administration, Buildings and Reform						
PSRII	ODG	Ongoing	DFID	\$1,381,700	\$651,216	\$730,484
Restructuring of PWD Workshop	MCW	Ongoing	DFID	\$1,571,100	\$126,435	\$1,444,665
Support to PWD Strategic Development	MCW	Ongoing	DFID	\$929,200	\$254,077	\$675,123
Access Coordinator	MCW	Ongoing	DFID	\$225,000	\$102,273	\$122,727
Government Accommodation	MOFEM	Ongoing	DFID	\$3,739,600	\$2,376,706	\$1,362,894
Capacity Development Fund	MOFEM	Ongoing	DFID	\$900,000	\$885,453	\$14,547
Project Management	MOFEM	Ongoing	EU	\$3,310,400	\$920,024	\$2,390,376
Technical Support						
Miscellaneous (Small Capital Proj.) 14						
Total				\$14,857,000	\$7,735,448	\$7,121,552
DFID				\$11,546,600	\$6,815,424	\$4,731,176
EU				\$3,310,400	\$920,024	\$2,390,376
Education						
Education Infrastructure (PCN)	MOE	Ongoing	DFID	\$6,399,000	\$4,145,918	\$2,253,082
Sport Centre	MOFEM	Ongoing	EU	\$1,800,000	\$0	\$1,800,000
Total						
DFID						
EU				\$1,800,000	\$0	\$1,800,000

CDB				\$0	\$0	\$0
UNICEF				\$0	\$0	\$0
Agriculture						
Overseas Territories Environmental	MALHE	Ongoing	OTEP	\$89,100	\$80,379	\$8,721
DARWIN Initiative Post Project	MALHE	Ongoing	DARWIN	\$273,100	\$94,550	\$178,550
MALHE Tractors	MOFEM	Ongoing	EU	\$200,000	\$199,999	\$1
Total						
DFID						
EU				\$200,000	\$199,999	\$1
OTEP				\$89,100	\$80,379	\$8,721
DARWIN				\$273,100	\$94,550	\$178,550
Statistical Research and Miscellaneous Projects						
Census	MOFEM	Ongoing	DFID	\$157,400	\$0	\$157,400
Cemetery Establishment	Cabinet Secretariat	Ongoing	DFID	\$750,000	\$622,851	\$127,149
Miscellaneous 14	MOFEM	Ongoing	EU	\$1,220,000	\$269,290	\$950,710
Media Exchange	Cabinet Secretariat	Ongoing	GOM	\$1,872,300	\$962,650	\$909,650
Total				\$3,999,700	\$1,854,791	\$2,144,909
DFID				\$907,400	\$622,851	\$284,549
GOM				\$1,872,300	\$962,650	\$909,650
EU				\$1,220,000	\$269,290	\$950,710

Financier	Budget	Expenditure	Balance
DFID	\$75,678,850	\$53,076,348	\$22,602,502
EU	\$28,077,400	\$11,980,201	\$16,097,199
CDB	\$437,200	\$437,200	\$0
OTEP	\$89,100	\$80,379	\$8,721
DARWIN	\$273,100	\$94,550	\$178,550
UNICEF	\$0	\$0	\$0
UNECLAC	\$0	\$0	\$0
GOM	\$1,872,300	\$962,650	\$909,650
Total	\$106,427,950	\$66,631,333	\$39,796,617