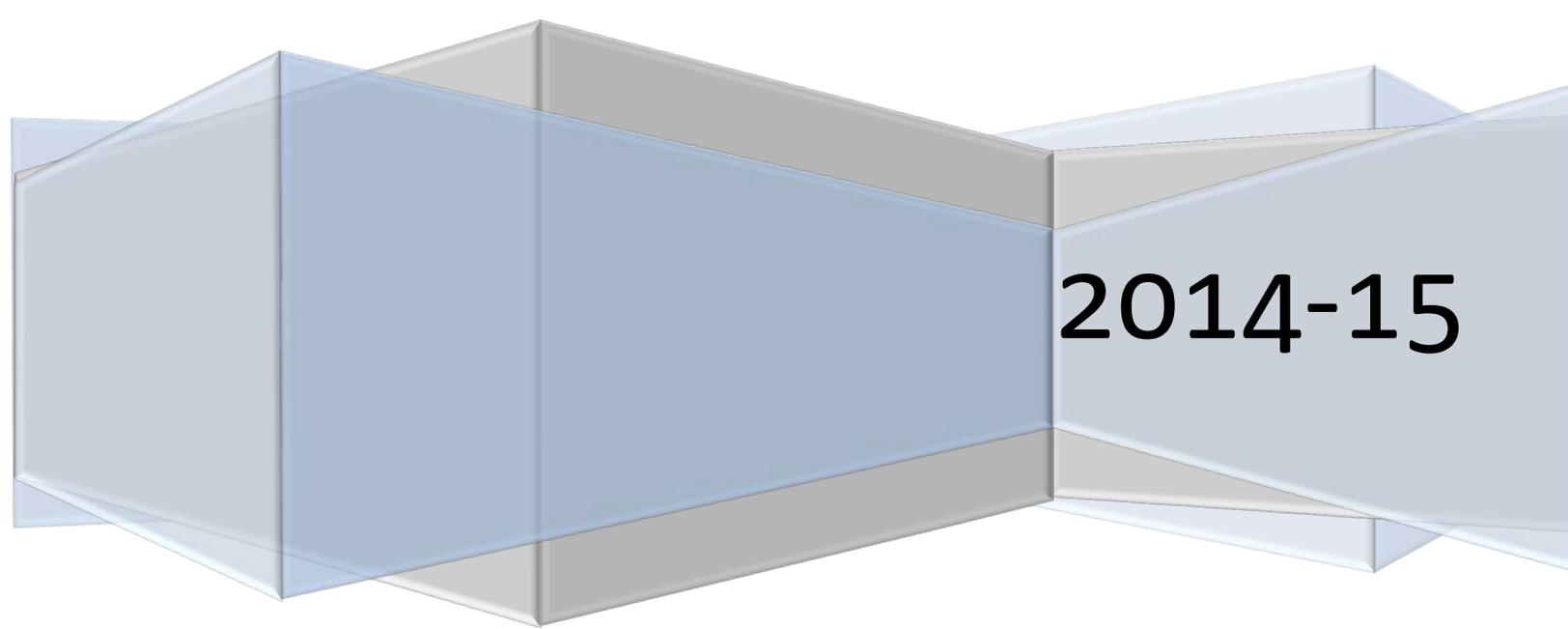




Ministry of Finance and Economic Management

Budget Performance and Outlook:

Quarter ending 31 December 2014



2014-15

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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 2014-15 was \$160,758,300 (Recurrent \$108,541,900; Capital \$ 52,216,400). The Budget was supplemented by \$26.1 million (Recurrent \$14.0 million; and Capital \$12.1 million) revising the total approved budget to \$186,864,500 (Recurrent \$122,428,400; Capital \$64,292,900).
- 1.4. The total revenue intake was \$27.7 million (Recurrent \$26.7 million; Capital \$1). The local component of revenue stood at \$11.5 million while budgetary aid was \$15.3 million.
- 1.5. Expenditure for the same period is \$38.3 million (Recurrent \$31.7 million; Capital \$5.7 million).
- 1.6. Total debt at the end of the period stands at just under \$6.26 million. The total cash balance for the Consolidated Fund and the Development Fund was \$14.4 million (at 1 Jan 2015).
- 1.7. The Chart of Accounts was revised during the 2013-14 fiscal year to align it more closely with the Government Financial Statistics 2001 standard. In doing this a number of accounting lines have been merged, discontinued, repurposed or reclassified. As such, caution must be taken in making backward comparisons.

2. Budget Commentary

- 2.1. The budget was supplemented in the third quarter increasing the total original approved budget from \$160,758,300 to \$186,864,500 resulting in a 16.23% increase in the overall budget. This represented an increase to the Capital budget with additional aid received from DFID and other Donors.
- 2.2. Both revenue collection and spending are broadly in line with GOM's expectations for the 3rd quarter period. Revenues for the quarter were \$26,719,668 (Domestic revenues of \$11,450,941; Budget Support of \$15,268,726) against projections of \$33,555,278. Spending to date of \$31,697,934 against projections of \$33,555,278.
- 2.3. The Government of Montserrat budget was approved as follows:
 - Local Revenues \$44,453,000, with agreed DFID budget support of \$76,463,500 (includes \$1,663,580 for UWI arrears from DFID's 2013-14 budget) totalling \$120,916,500.
 - Expenditure is approved at \$122,428,400, this created a deficit budget of \$1,511,900. Revised projections are indicating that local revenues will achieve \$46,208,800 45,689,400, some \$1,755,800 above the estimate.

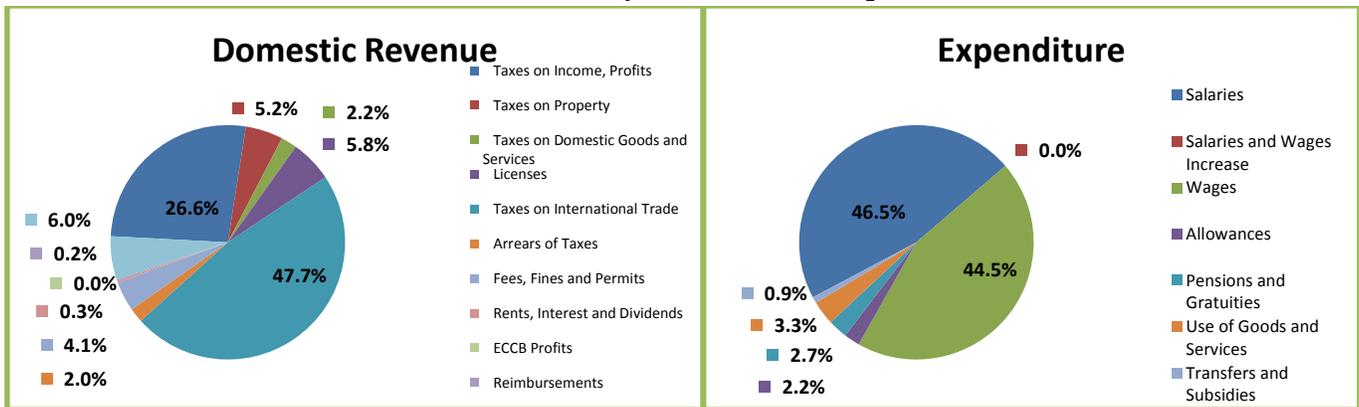
Overall, expenditure is now projected to reach \$115,895,900. This includes a number of items GOM needs to respond to which had not been anticipated in the budget (details below). GOM requires a further draw down of \$21,003,900 across all lines of the DFID approved Budgetary Support in order to cover the shortfall in its budget.

Statement of Recurrent Revenue and Expenditure

2.4. 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 (October – December) 2014-15 the government:

- received \$26.7 million (restated 2013-14: \$34.9 million) in taxation, budgetary aid and other operating revenue, including local revenues of \$11.5 million and aid of \$15.3 million;
- spent \$31.7 million (restated 2013-14: \$28.1 million), including \$10.3 million employing staff and \$8.7 million on goods and services; and
- further reduced its financing costs by \$0.13 million from \$6.39 million to \$6.26 million with no new debts incurred (CDB loan for the Second Power Project available but not yet drawn on).

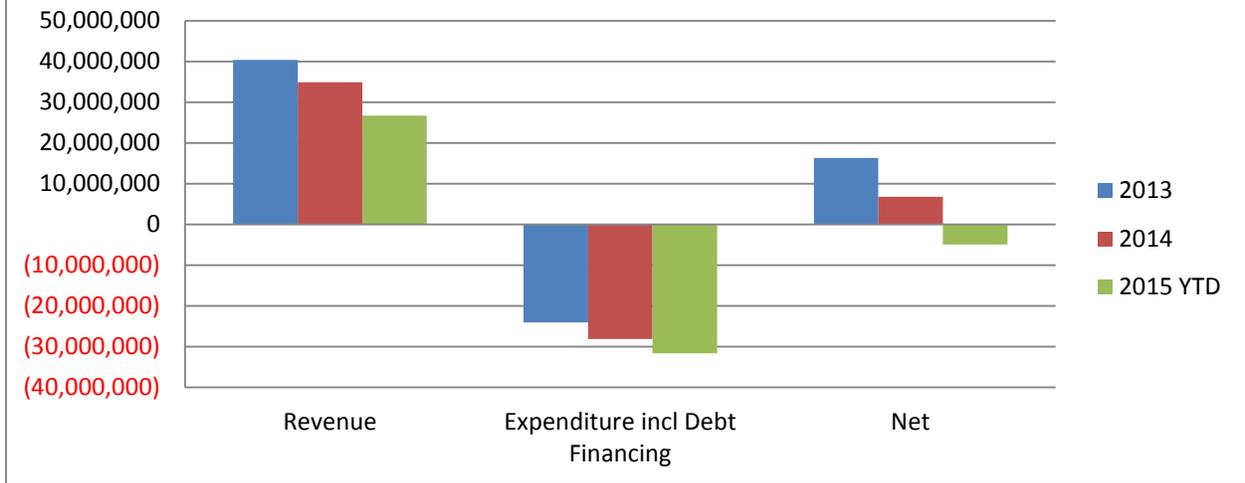
Chart 2.1: Summary of revenue and expenditure



2.5. Recurrent budget performance in the quarter reflected:

- increased tax receipts from Income profits; Domestic goods and services; Licences; Rents, interests and dividends and International trade;
- increase in collections of Licences, Fees and fines & permits;
- lower staff costs;
- increased spending on pensions and gratuities;
- lower spending on goods and services, (as well as revenue refunds and other fees);
- reduced debt levels.

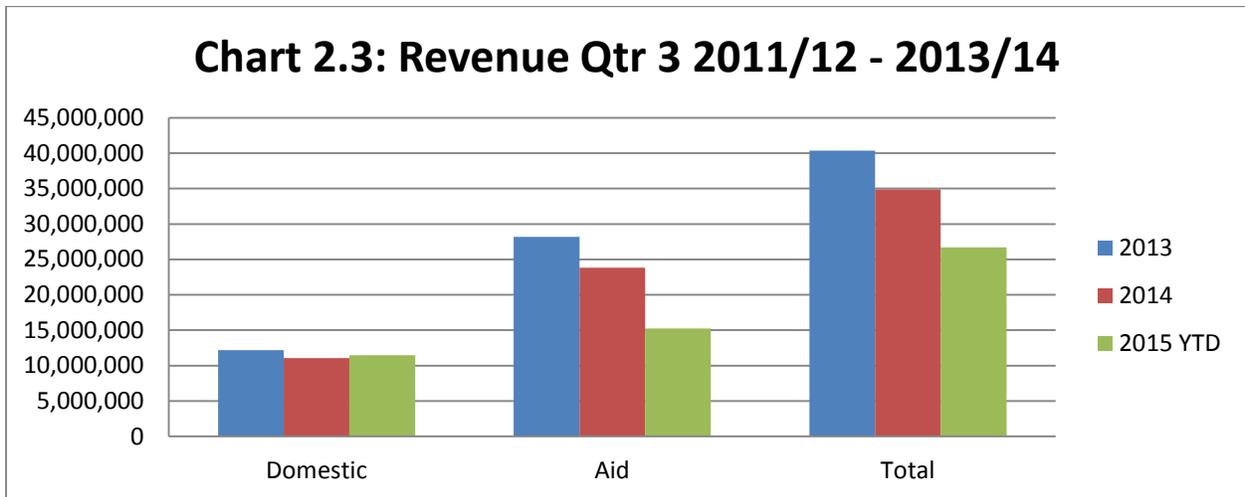
**Chart 2.2: Revenue and Expenditure Qtr 3
2011/12 - 2013/14**



2.6. Chart 2.2 reveals that 3rd quarter revenue receipts have increased over the triennium with spending activity steadily increasing.

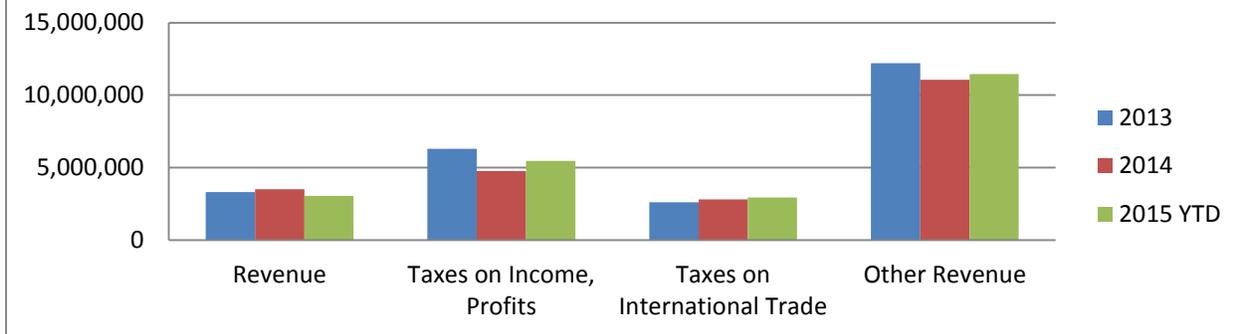
Revenue

Chart 2.3: Revenue Qtr 3 2011/12 - 2013/14



2.7. Chart 2.3 shows increasing revenues during the 3rd quarter over the triennium. The primary source of income for the quarter was grant aid from the UK government, being 57% of total revenue followed by taxation, contributing 36%. Direct taxation is the main method of collecting taxes on Montserrat for funding public services and the delivery of other Government objectives.

Chart 2.4: Domestic Revenue Qtr 3 2011/12 - 2013/14



2.8. The triennial comparison of quarter 3 shows a general tendency towards increasing receipts (2012-13 was an exceptional year with the Festival 50 effects). Tax collection for the quarter amounted to just over \$9.58 million, accounting for 36% of total recurrent revenues during the quarter. This was about the anticipated amount for the quarter.

2.9. Top tax performers were property Taxes, Licences and, Taxes on Income, Profits when compared with the projections. Taxes on International Trade exceeded projected collection by 13% or \$0.62 million with Taxes on Property exceeding their projections by 151% or \$0.35 million.

Table 2.1 Recurrent revenue

	Projections	Actuals	% Actuals/ Projections
<i>Taxes on Income, Profits</i>	3,349,000	3,051,059	91%
<i>Taxes on Property</i>	235,000	590,468	251%
<i>Taxes on Domestic Goods and Services</i>	306,100	252,240	82%
<i>Licenses</i>	394,177	663,714	168%
<i>Taxes on International Trade</i>	4,842,600	5,459,773	113%
<i>Arrears of Taxes</i>	892,500	227,601	26%
<i>Fees, Fines and Permits</i>	404,485	465,102	115%
<i>Rents, Interest and Dividends</i>	117,206	28,792	25%
<i>ECCB Profits</i>	0	0	-
<i>Reimbursements</i>	27,000	25,707	95%
<i>Budgetary Assistance</i>	22,247,639	15,268,726	69%
<i>Other Revenue</i>	739,571	686,486	93%
	33,555,278	26,719,668	80%

Taxation revenue

2.10. An overview of the collections data shows that overall the MCRS exceeded its target by 1% when compared to the estimates in the collection of tax revenue for the 3rd quarter of this current fiscal year. Key taxes such as Import Duties, Consumption Tax and Income Tax performed credibly and are directly responsible for the outturn.

Table 2.2 MCRS revenue

Classification	Projections	Actuals	% Actuals/ Projections
Company Tax	373,000	73,424	20%
Income Tax (Personal)	2,840,000	2,821,491	99%
Withholding Tax	136,000	156,145	115%
Property Tax	235,000	590,468	251%
Hotel/Residential Occupancy Tax	7,200	7,021	98%
Insurance Company Levy	113,100	62,936	56%
Embarkation Tax	84,800	83,630	99%
Import Duties	1,649,000	1,786,507	108%
Consumption Tax	2,887,000	3,371,779	117%
Entertainment Tax	-	-	-
Customs Processing Fee	216,600	258,158	119%
Cruise Ship Tax	-	-	-
Company Tax (Arrears)	275,000	-	0%
Income Tax (Arrears)	310,000	143,041	46%
Property Tax (Arrears)	307,500	84,559	27%
Customs Fines	925	2,000	216%
Customs Officers Fees	33,700	54,455	162%
ASYCUDA User Access Fees	37,500	-	0%
Customs Auction	-	-	-
Other Receipts	-	-	-
Total	9,506,325	9,495,614	100%

2.11. The highest contributor to total MCRS revenues was Consumption Taxes with \$3.37 million collected for this quarter, 17% above the projected target for the quarter. Whenever there is an increase in Import Duty Consumption Tax is positively affected. Import Duty collections for the quarter surpassed the target by 8%. The performance is attributed to an increase in the volume of imports of products such as: Chicken, Pork, Beer, Cars, Toys and Foodstuff. Consumption Tax collections were 17% over the projections for quarter 3.

2.12. Second highest contributor to total MCRS revenues was Income Taxes with \$2.82 million, just 1% below projections.

2.13. Customs Processing Fee collections was 119% of the projection. The number of returning Montserratians accessing exemptions from Import Duties and the Consumption Tax triggered increased levying of the Processing Fee.

2.14. The poor result on collection of Company Taxes is attributable to a number of assessments being completed during the quarter but not falling due until quarter 4. Additionally, it should be noted advance payments are required in the first half of the fiscal year.

Arrears of Taxes

2.15. An additional target of \$3 million was set for the collection of taxes in arrears for the fiscal year. DFID has agreed that this target is too ambitious and have recommended that it be lowered. The adjustment will be made as soon as is practical. This amount was spread over in Income Tax \$1.25 million, Company Tax \$1 million and Property Tax \$0.75 million.

Table 2.3 Arrears of Taxes

Classification	Budget Estimates	Working Estimate	YTD Actuals	% Actuals/ Estimates	Q3 Projections	Q3 Actuals	% Actuals/ Projections
Company Tax	1,000,000	283,300	27,025	10%	91,700	-	0%
Income Tax	1,250,000	354,200	425,377	120%	129,200	143,041	111%
Property Tax	750,000	212,500	222,341	105%	76,900	84,559	110%
Totals	3,000,000	850,000	674,743	79%	297,800	227,600	76%

2.16. The effect of revisions in the posting of company tax arrears during the last quarter are shown above.

2.17. Overall for the period the MCRS met 101% of its collection target.

Non-tax revenue

Table 2.4 Non-tax revenue

	Projections	Actuals	% Actuals/ Projections
Licenses	394,177	663,714	168%
Fees, Fines and Permits	404,485	465,102	115%
Rents, Interest and Dividends	117,206	28,792	25%
Reimbursements	27,000	25,707	95%
Budgetary Assistance	22,247,639	15,268,726	69%
Other Revenue	739,571	686,486	93%
Total	23,930,079	17,138,527	72%

2.18. The UK's budget support for the quarter amounted to \$15,268,726. The next big contribution to non-tax revenue was revenue from Licenses amounting to \$0.64 million at 68% over the projected income. This was bolstered by the collection of licences for telecommunication frequencies during the period.

2.19. Of note also performance in Fees, Fines and Permits which came from Fees administered by the Financial Services Commission (Company Registration and Intellectual Property related fees). Additionally, receipts from the activities of the Consular Division (includes Passports) performed have been performing about expectation for the year. With the centralisation of Passport processing to the UK some lowering of revenue expectations is likely in the upcoming fiscal year.

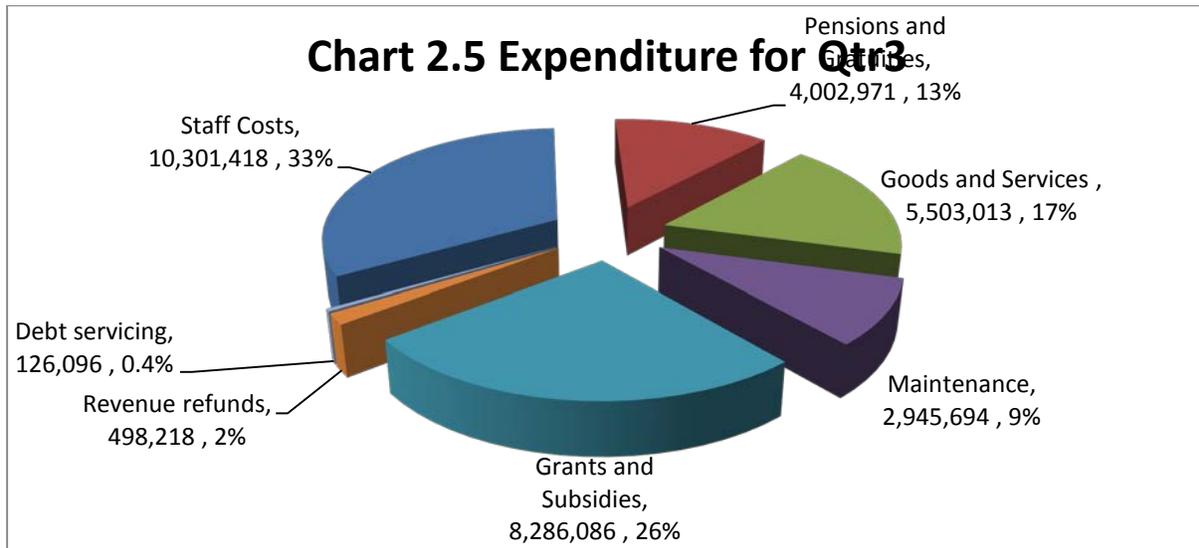
Capital Grants/Revenue

2.20. 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 \$0.97 million.

Expenditure

Current Expenditure

2.21. Total expenditure in the 3rd quarter was \$31.7 million 6% below the projections for the quarter. This underspend was mainly observed in the Use of Goods and Service as well as Other Expenditure categories. Slow spending on items approved under the Small Capital Asset Fund accounts for a substantial amount of this.



2.22. Table 2.5 below shows the year on year changes across the major expenditure categories.

Table 2.5 Expenditure

Classification	Projections	Actuals	% Actuals/ Projections
Salaries	9,415,495	8,655,558	92%
Salaries and Wages Increase	-	-	-
Wages	180,311	100,822	56%
Public Sector Reform Initiatives	-	-	-
Allowances	1,702,862	1,545,037	91%
Pensions and Gratuities	3,176,193	4,002,971	126%
Use of Goods and Services	9,057,098	7,427,123	82%
Transfers and Subsidies	8,158,725	8,286,086	102%
Social Benefits	747,600	405,558	54%
Revenue refunds	158,500	498,218	314%
Other Expenditure	751,012	616,026	82%
Debt servicing	207,482	160,533	77%
Total	33,555,278	31,697,934	94%

2.23. The fixed components of expenditure are staff costs 39%, pensions and gratuities 14% and debt servicing 0.49%, which collectively accounted for 46% of the spending for the quarter.

Staff costs

2.24. Staff costs include the salaries and allowances of permanent staff, temporary staff and contractors. Staff costs are the net direct cost to the government of employing staff in the public sector for the delivery of front line services. The net cost does not include social security contributions and pension costs, these are discussed below.

2.25. The approved number of posts for GOM during the fiscal period 2014-15 is now 959, as per the breakdown tabulated below:

Head Count (FTE)	No of Funded Vacancies	No of Unfunded Posts	Total No of Approved Posts
846	84	29	959
Breakdown of Head Count			
Permanent – 688 (81.3%); Fixed-term/Contract – 81 (9.6%);		Short-term – 55 (6.5%); Wages/non-established – 22 (2.6%)	

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

Pensions, Gratuities and Other Benefits

2.27. Under the Government Pensions Scheme, Pensionable Officers are eligible for Pension Benefits and other Benefits. Pension Benefits are paid upon Normal Retirement, Early Retirement and Medical Retirement. Other Benefits include the Early Exit Benefit for 10 years or more service and Death Benefit where an officer dies while in the service.

2.28. Spending on pensions and gratuities for the period was \$4,002,971 million, 12.6% of total expenditure, (restated 2012-13: \$3.04 million, 12.6%; 2013-14: \$3.12 million, 11.1%). Post General Election payments to Legislators totalled \$1.4 million (DFID provided \$636,300 in anticipation of this expenditure via its MOU on Aid).

2.29. Pensions include monthly and retroactive payments made to pensioners both locally and overseas. Gratuities are made up of one off lump-sum payments comprising: Commuted Gratuity and Early Exit Benefits. Social Security Contributions represent Employer Contributions paid to the Montserrat Social Security in respect of all employees and Contract Officers.

2.30. Additionally, GOM provided health insurance coverage of totalling \$77,000 for staff during the quarter; activity on this element is classified under goods and services along with other types of insurance payments.

Use of goods and services

2.31. 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 \$6.25 million (24% of the total expenditure).

Small Capital Asset Fund (SCAF)

2.32. The SCAF is a fund \$1.8 million held on the recurrent budget it is designed to assist ministries and departments to obtain or replace capital assets which by themselves do not warrant the initiation of a major capital project. Previously, such assets have been provided for on the Development Budget, however, new direction from DFID to consolidate as many of their projects in the Budgetary Support for

Montserrat has led to this change in budgeting approach. The challenge here is that funds not drawn within a fiscal year are not carried forward as with the Development Budget.

2.33. Fourteen projects have been submitted to the SCAF committee for consideration. To date a total expenditure of \$1,733,545 has committed from the SCAF.

2.34. Projects Evaluated:

• Equipment for Glendon Hospital	\$250,000
• MCW Loader	\$180,000
• Fogging Machines	\$21,735
• MCRS specialized Enforcement Equipment	\$45,000
• Purchase of 12 computers and passport readers	\$125,000
• Digitizing of the manual filing system of the MCRS	\$23,000
• Generator to power server room in DITES	\$60,000
• Procurement of Engines (RMPS)	\$86,170
• Verge Cutter (MCW)	\$210,000
• Hydraulic Hose(MCW)	\$230,000
• Equipment for MSS (Ministry of Education)	\$71,940
• Laboratory Equipment (MCW)	\$147,000
• MV Shamrock replacement of Pontoon (RMPS)	\$108,700
• ETD Equipment (MCW&L)	\$175,000

2.35. Additionally a remaining 12 projects have been submitted for consideration and approval with a total value of \$1,683,600.

Long-Term Technical Cooperation (LTTTC)

2.36. A budget of \$290,000 was made available to finance the line posts identified to be supported by the LTTTC programme during the 2014-15 fiscal period. The five LTTTCs already in post are: Parliamentary Counsel, Chief Medical Officer, Senior Policy Analyst, Senior Magistrate/Deputy Registrar and Community Mental Health Officer. The selection process for the Director of PWD is not yet completed and interviews for the Director of Statistics are scheduled to take place shortly.

2.37. In addition to the above-specified roles, the posts of Director of Lands & Survey/Chief Surveyor Development Planner and Structural Engineer remain a priority.

2.38. The following posts have been identified for possible TC support in 2015-16, subject to ratification and approval by Cabinet: Head of Procurement, Chief Economist, Chief Magistrate, Senior Crown Counsel, Audit Manager in the Office of the Auditor General (2), Housing Officer I, Mathematics Teacher (2) and Fisheries Officer.

Short-Term Technical Cooperation (STTC)

2.39. There are nine active experts/consultancies, specifically: Director of Hospital Services; Clinical Psychologist; Child Safeguarding Specialist; Senior Crown Counsel, Office of the Director of Public Prosecutions; Consultant Legal Advisor; Environmental Officer and Procurement Services, Ministry of Finance and Economic Management, Monitoring & Evaluation Advisor and Senior Social Worker have been engaged. Additionally, the recruitment processes are well advanced to retain the services of UNCAC Assessment (February), Tax Advisor and Coach (March 1), Advisor to Port Manager (Q4) and

Legal Aid Framework (candidate approval stage) and Biomedical Technician (review of applications by line ministry).

2.40. The budget assigned to the STTC programme for 2014-15 is \$3.1m, with a total expenditure of \$1,619,502 as at 31 December, 2014.

2.41. The following experts/consultancies have been identified for possible TC support in 2015-16, subject to ratification and approval by Cabinet: Building Maintenance Appraisal, Internal Audit Advisor, External Audit Advisor, Housing Consultant, Consultant Legislative Drafter for Environment, Education Planner, Curriculum Leadership Coach, Occupational Therapist, Physiotherapist and Family Nurse Practitioner.

GOM Capacity Development Programme (previously Annual Country Training Scheme)

2.42. The Annual Country Training Scheme (ACTS) now renamed the Government of Montserrat Capacity Development Programme has been part of the Department for International Development (DFID) support to Montserrat, since 1995. A progress report outlining status of implementation of the 28 recommendations emanating from the 2011 ACTS Review, along with the portfolio of awards from 1996/97 to 2014/15 was submitted to DFID in October 2014.

2.43. The funding for this programme is agreed annually, to resource:

- a) long-term (full-time academic and professional) scholarships, and;
- b) mandatory training (to include short courses and attachments to maintain licensing and international standards).

2.44. The long-term scholarships are derived from the Learning and Development Priority List, as approved by Cabinet.

2.45. For this fiscal year an amount of \$1.48 million was agreed for GOM Capacity Development budget, allocated as follows: long-term scholarships - \$1,405,000 and mandatory training - \$75,000.

2.46. The amount allocated to scholarships covers 15 continuers and 6 new awards for the academic year 2014-15 to include economic cost (refer to Appendix I for details). Of that amount, a total of \$1,125,799.97 has been spent to cover students' tuition and maintenance for the first and second terms. The remaining balance of \$279,200.13 will be disbursed to cover additional expenses for the summer semester and economic cost.

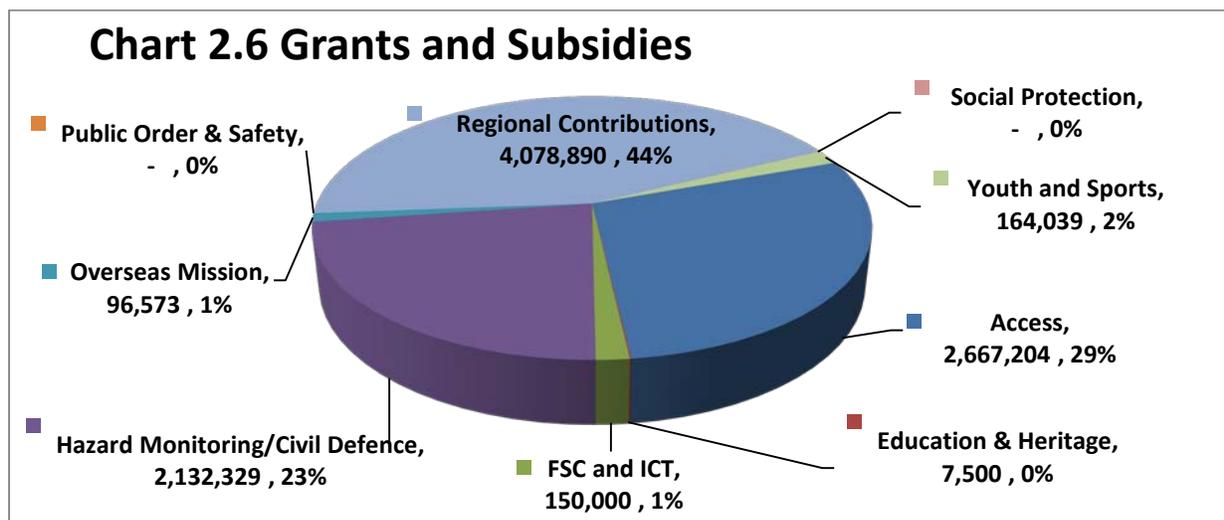
2.47. Of the \$75,000 allocated to mandatory training, an amount of \$65,385.26 has been expended. Training areas funded were:

MCRS	Junior Officer Basic Training;
PPU	National Construction (Sites Management Safety Scheme);
Fire & Rescue	Crew Commander Revalidation Training; Crew Commander Initial, and;
Airport	Federal Aviation Training.

Maintenance of Public Assets

2.48. As a result of previous underinvestment in routine maintenance which has led to a significant deterioration in assets DFID have agreed an increase in the allocation for maintenance for public assets by \$918,000. The indicative increases put forward by DFID were \$665k for roads and \$253k for buildings. Government wide spending for the quarter was \$2.94 million or 48% of the annual maintenance budget. This includes spending on fuel which accounts for \$ 160,530.

Grants and subsidies



2.49. 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 \$9.3 million, 36% of spending for the period.

Access Subsidy

2.50. The Access subsidy is set at \$5.99 million to date GOM has claimed \$4,668,138. Projected requirements now stand at \$5,986,520 (99.94% of the ring-fenced total). During the quarter operations have been regular as per the published schedule. For the month of December there were a few interruptions which resulted in no ferry operations.

2.51. On the 17 December, 2014 the normal vessel the Caribe Sun developed engine trouble which resulted in cancellation of the afternoon service. The Captain of the Vessel Mr Prince Mills returned to St Kitts on the morning of 18 December to return later that day to resume operations with the vessel Caribe Surf. The latest report from Captain Mills is that the parts for the Caribe Sun should be on island in mid-January and operations will resume later in January with the normal vessel Caribe Sun.

2.52. As a result of the disruption in ferry service on the 17 December there were a number of passengers travelling for day trips that were left stranded. These persons required accommodation and for those persons in Montserrat two charters through Fly Montserrat were arranged for their return as there was no morning ferry service.

2.53. In December SVG Airline stopped its normal operations for reasons unknown, however normal operations resumed as of 3 January, 2015. Fly Montserrat continues to provide air access to and from Montserrat.

2.54. There was a total of 64 charter days for the ferry service during the quarter. The total ferry cost for this period was \$1,814,940. Of this amount, \$1,191,856 represents charter hire for the vessel while \$623,094 was spent on operational expenses with fuel accounting for \$355,769. Revenue during the same period amounted to \$651,467 with \$630,325 collected as passenger ticket sales and \$21,142

recorded as cargo sales. There was a significant increase in the revenue collections in excess \$122,000 from last quarter, this increase is due to persons returning for the annual festival season.

2.55. For this quarter the total tourist arrivals by sea was 218 a further reduction from the last two quarters where the total was 579, an average of 289 per quarter. This area of revenue requires further invention from the Tourist Board as it is a viable avenue for generating income.

2.56. During this quarter the total number of persons travelling increased due to persons returning for the annual Christmas season. Passenger movements for the ferry during the 3rd Quarter of 2014/15 totalled 5593 with the monthly breakdown as follows:

July 2014	- 1227
August 2014	- 1344
September 2014	- 3022

2.57. The total authorised subvention budget for Air/Sea Access is \$5,990,800. Total expenditure for period April to December is \$5,664,833 while the revenue collected over the same period totalled \$1,654,935. In addition \$216,000 was spent on airline subsidy and \$6,143 was spent on airline charter.

2.58. The agreements between the Government of Montserrat and both SVG Airline and Fly Montserrat Ltd has expired.

GOVERNMENT OF MONTSERRAT ACCESS BUDGET PERFORMANCE 2014/2015					
	Actual			2014/2015 (Projected Qtr)	
	Qtr 1	Qtr 2	Qtr 3	Proj. QTR 4	Total
	2014/2015	2014/2015	2014/15	2014/15	2014/15
Ferry Subsidy	1,443,520	1,402,894	1,163,408	1,499,480	5,509,302
Airlines Guarantee	72,000	108,000	36,000	72,000	288,000
WINAIR Charters	-	-	-	175,000	175,000
Fly Montserrat Charter	-	-	6,143	8,000	14,143
SVG Charter	-	-	-	-	0
Total Subsidy (EC\$)	1,515,520	1,502,312	1,205,626	1,754,480	5,986,445

Contingency Funds

2.59. DFID has approved now approved spending of \$1,038,400 on the Fund. Three other claims are currently being considered by DFID totalling \$482,700. GOM is seeking to draw down the balance of the contingency fund, just to be on the safe side. Should DFID not approve further expenditure from this line then it can be offset against next year's budgetary provision. Claims to date are as follows:

Approved

- Provision of Temporary Classroom Space at MSS \$880,000
- Montserrat Chikungunya Clean-Up Campaign – “Montserrat Come Clean” Initiative \$158,400

Being Processed

- Control of Chikungunya (Fogging) \$65,100
- Ebola Virus Disease (EVD) Preparedness Response \$211,900
- Application for Funds to Cover Expenditure for the Collection of Solid Waste \$205,700

Rejected

- Civil Claim No. MINIHCV2007/0014
- Replacement Fire tenders Redirected to SCAF
- Emergency Housing Rehabilitation Project Needs a major project proposal

Cross-Classification of Functional and Economic Classifications of Expense

2.60. Table 2.5 is meant to provide an approximation of the breakdown of recurrent expenditure according the classifications of functions of government (COFOG) against the economic classifications of expenses according 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	5,374,718	1,410,165	-	977,407	2,297,314	-	-	10,059,604
Defence	158,185	251,401	-	2,132,329	4,756	-	-	2,546,670
Public order and safety	1,623,812	410,866	-	-	-	-	-	2,034,678
Economic affairs	3,448,636	3,915,296	160,533	2,532,900	399,755	-	652,519	11,109,638
Environmental protection	144,112	15,410	-	-	-	-	49,831	209,353
Housing and community amenities	58,917	11,851	-	-	-	-	6,682	77,450
Health	1,815,566	936,346	-	-	-	-	-	2,751,912
Recreation, culture, and religion	272,801	140,110	-	49,672	84,708	-	-	547,291
Education	1,364,264	447,745	-	-	7,500	-	-	1,819,509
Social protection	159,609	32,322	-	-	-	355,380	-	547,312
	14,420,620	7,571,511	160,533	5,692,308	2,794,033	355,380	709,032	31,703,417

2.61. Functions of Government in descending order of most spending over the period: Economic affairs (\$11.1 million), General Public Services (\$10.06 million), Health (\$2.75 million), Defence (\$2.55 million), Public Order and safety (\$2.03 million), Education (\$1.82 million), Social protection (\$547k), Recreation culture & religion (\$547k), Environmental protection (\$209k), and Housing and community amenities (\$77k).

2.62. Economics classifications of expenses in descending order over the period: Compensation of employees (\$13.9 million), Use of Good and Services (\$6.11 million), Subsidies (\$3.4 million), Grants (\$2.73 million), Social benefits (\$1.07 million), other expenses (\$0.44 million), and Interest (\$0.16 million).

In Year Adjustments to the Budget

2.63. The Approved Recurrent Budget was revised in the Legislature once during the quarter. These adjustments included additional funds from DFID (\$10,929,700). A further \$3.1 million provided for short term technical cooperation which was previously administered through a separate project on the Development Budget was also agreed. This will be included shortly, thus, bringing the final agreed aid amount for the year to \$78,118,600 (Baseline \$64,088,900; MOU Addition \$10,929,700; UWI Arrears \$1,663,500).

Capital Expenditure

2.64. Government of Accommodation

- The MAHLE building continues to progress at a steady pace. Due to unforeseen events this project is behind schedule but the contractor has indicated that work would be conducted overtime to ensure that the project can be completed within the given timeframe. Major work has been done on the erection of the MCRS building resulting in the project being three weeks ahead of the agreed schedule. Total Expenditure at the end of the quarter amounted to \$1,803,400.

2.65. Geothermal Exploration

- Discussions between the Government of Montserrat and DFID are ongoing regarding future plans for this project. Expenditure amounted to \$1,795,900

2.66. Hospital Re-development project

- Following the last annual review of the project, a decision between the Government of Montserrat and DFID has been made to redevelop a business case to ensure that value for money is achieved. Expenditure totalled to \$2,183,000.

2.67. Education Infrastructure

- The Retention phase of newly erected buildings continued for the quarter. Expenditure for the quarter stands at \$993,000.

2.68. Toilet Facilities for the Vulnerable

- The current phase of the project has ended and discussions has begun regarding the possibility of developing a phase two. Total expenditure at the end of the quarter remains at \$246,900.

Cash Balance

2.69. The total cash balance at 5 January 2015, was \$14,418,833.57 broken down as follows:

- The Consolidated Fund 9,623,376.25
- The Development Fund 4,795,457.32

Government borrowing and debt servicing

2.70. No new loans were entered into for quarter 3. 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 31 December, 2014, the Government had current borrowing of \$6,388,440. Total repayments of \$159,850 (Principal \$125,414; Interest \$34,436) 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)	1,996,940.52	57,055.43	12,480.89	69,536.31	1,939,885.09
Port Development Loan (2 nd Loan 2A1)	2,919,206.95	38,922.77	14,596.04	53,518.81	2,880,284.18
Consolidated Line of Credit	1,472,292.53	29,435.43	7,359.44	36,794.87	1,442,857.10
Total	6,388,440.00	125,413.62	34,436.37	159,849.99	6,263,026.38

Liabilities

2.73. GOM is committed to systematically reducing all its outstanding commitments which include the following quantified items approximating to \$10.19 million:

- Pensions & Gratuities \$0.48 m
- Litigation \$6.45 m (quantified potential only as at 1 April)
- MUL (Generating set) \$2.17 m

Contingent liabilities

2.74. 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.

2.75. Government Savings Bank (GSB). The GSB was established by statute in the 1937 by the UK Government at the time to provide limited banking services on Montserrat. The financial services market has developed to the point where there is no longer the need for such services. Further, the regulatory framework is not conducive to and in the specific case of the Banking Act does not permit maintaining this institution. Consequently, GOM has directed the MOFEM to voluntarily wind up the GSB by 31 March, 2014. The law explicitly provides for GOM to make up any deficiencies between the assets of the GSB and the liability owed to depositors.

2.76. The Government notes the following major civil claims against it:

- CIVIL APPEAL NO. 8 of 2012 Central Tenders Board, the Attorney General and Vernon White. The matter was a claim for judicial review of tender decision relates to the award of a tender for the construction of a school in Look Out of the value of \$2,227,537.77 in circumstances where the tender was non-compliant.
- CLAIM NO. MNIHCV 2006/0011 GERALDINE CABEY V COMMISSIONER OF POLICE AND ATTORNEY GENERAL – The Claim against the defendants arose as a result of an action for malicious prosecution brought by the Claimant arising out of her trial and conviction on several counts of theft and false accounting. The convictions were quashed by Court of Appeal.
- CLAIM NO. MNIHCV 2013/0015 EMMANUEL GALLOWAY ET. AL. T/A THE GALLOWAY GROUP V MINISTER COMMUNICATIONS AND WORKS , ATTORNEY GENERAL, PUBLIC PROCURMENT BOARD – This is a claim for judicial review of the procurement process employed by the

Ministry of Communication and Work, for the dredging of the Plymouth Jetty and the award of a contract for the performance of those works.

- CLAIM NO. MNIHCV 0028/2012 JON MILLER V. PLANNING AND DEVELOPMENT AUTHORITY AND THE AG – This is a claim for Judicial Review brought by some of the Isles Bay residents against the alleged decision by the PDA to permit mining in Belham Valley, and the construction of a jetty at Isles Bay to export of sand.
- CLAIM NO. MNIHCV 2012/0036 WARREN CASSELL V COP, AG. This is a constitutional motion in relation to a search conducted by Police and items taken during a search of the Claimant's house after he was convicted of nine counts of procuring the execution of valuable security and one count of Money Laundering.
- CLAIM NO. MNIHCV 2013/0031 THOMAS WINSTON BUFFONGE V THE DEPUTY GOVERNOR, HON. AG. This is a claim for Judicial Review of a decision not to award Pension to the Claimant.
- CLAIM NO. MNIHCV 2014/0004: WARREN CASSELL V SUPERINTENDENT OF PRISONS, DEPUTY SUPERINTENDENT OF PRISONS, ATTORNEY GENERAL, OSWALD WEST, VAUGHN RYAN, JASON BRADFORD This is a claim for Judicial Review and a constitutional Motion filed by the Claimants arising from allegations surrounding his incarceration at the Prison during the period 23rd February 2012 to 15th June 2013.
- PROVIDENCE ESTATE MATTERS. There are approximately 12 matters which relate to the Providence Estate Limited and the circumstances surrounding the illegal sale by Mr. Warren Cassell of the properties to persons without the knowledge and approval of the representatives of the Estate. We have applied for a consolidation of the matters as they all relate to the same set of circumstances. Two of the main matters which relate to the GOM and have been filed against public officers are:
 - Claim No. MNIHCV 2013/0020 Providence Estate Limited, Owen Rooney v Walter Wood III, et al. & AG – Claim alleging fraud on the part of the 1-4th Defendants and breach of statutory duty and misfeasance in public office against 5th Defendant (Government of Montserrat/Public Officers)
 - Claim No. MNIHCV 2013/0021 Providence Estate Limited, Owen Rooney v Registrar of Lands – Application for Rectification of Land Register
- CLAIM NO. MNIHCV 2014/0034: CLAUDE GERALD V HERMAN SERGEANT, ATTORNEY GENERAL. This is a constitutional motion arising out of the Claimant's appearance on the Radio station to discuss health issues. Allegation that his right to freedom of expression and the right to receive and impart information is being infringed.
- CIVIL APPEAL NO. MNIHCVAP 2014/0005 JULIAN DANIEL V PDA & AG - This was an action for damages arising out of the Construction of the Airport at Gerald's. The Claimant's land was not acquired but is adjacent the Airport and his lands have been affected by restrictions on the use of the property. The Court found in favour of the Claimant and ordered that the matter go for assessment of damages. The Claimant was claiming approximately \$7.9 million dollars as diminution in value of the property and loss of profit, but upon trial of the Assessment of damages the court awarded the Claimant the sum of \$1,070,000.00. The Claimants have

filed an appeal against the award given on the basis that the Court failed to consider the diminution in value of the property. The Court of Appeal expressed the view that this is a matter which should be settled and reserved judgement on the matter pending discussions by the parties on the issue of settlement.

- CIVIL APPEAL NO. MNICVAP No 3 of 2013 Denzil Edgecombe v. Hon. Premier v AG et al This is a claim for Judicial Review of the decision of the Government of Montserrat to identify a new National Song. The Court gave the Appellant leave to file a claim for Judicial Review only in the declaration sought that the Appellant would have a legitimate expectation that the song would have been ratified as the national song. The Court of Appeal granted leave only in relation to the declaratory relief. If the Court grants the declaratory relief it is anticipated that only cost would be awarded.

2.77. RECENT JUDGEMENTS

- CIVIL APPEAL NO. MNIHCVAP 2013/0005 JULIAN WADE V GOVERNOR & AG – This matter involved the Judicial Review of decision re failure to promote a Police Officer to the rank of Inspector. The Court of Appeal only gave declaratory relief and made a declaration that the Appellant’s natural justice rights should have been preserved. Cost were awarded in the sum of \$12,500 as cost in the High Court and in the Court of Appeal.

3. Outlook for 2014-15

Economic forecast

3.1. The economic performance in 2014/15 will continue to be dominated by public sector spending but smaller sectors in terms of contribution will also influence Montserrat’s growth outlook. Several capital projects are on-going with major housing projects are to commence during the fiscal year. Some of the major projects include the Power Generation Project, Government Accommodation, Hospital Redevelopment Project and Sports Centre, Davy Hill Apartments and Piper’s Pond Reclamation (Little Bay Development Phase 1). With these continuing public sector projects, in addition to the planned Maintenance backlog projects and Road Rehabilitation Phase 2, the overall construction growth forecast for fiscal is projected to be 2.66%.

3.2. Public Administration, the largest sector, as previously highlighted is estimated to decline sharply, as result of the bonus payment at the end of the last fiscal year. The projected decline of the sector is 4% in real terms. Growth in activity within this sector is projected low to negative, due to the continued public service wage freeze. As the growth in Public Administration last year was not taxable, there is not expected to be a negative impact on the Income Tax aggregate this fiscal year.

3.3. Wholesale & Retail is also projected to contract significantly by 6%, due to the forecasted fall in Imports which is a major indicator of performance within the sector. The shortfall in the value of imports has not been reflective of the collection in Consumption tax and Import duties aggregates, as the tariffs and improved administration have buffered the collections within these aggregates.

3.4. First quarter growth in the Hotels & Restaurants sector is indicating improvement this fiscal year with growth of 52.82% expected. This will be as a result of continued growth in the traditional markets of the US, UK, Canada and returning Montserradians for festival, as well as, growth in arrivals from other Caribbean countries. This will be reflected in a slight increase in Embarkation tax and Hotel Occupancy

tax in 2014/15, as the number of exemptions for the former and the low compliancy of the latter hamper the potential revenue growth.

3.5. The Transportation and Storage sector is strongly linked with the performance of the Mining & Quarrying sector which is expected to see growth of 76.90%, this is reflected in the growth of 12.90% for the Transport and Storage sector. The actual and projected increase in visitor arrivals has also positively contributed to the forecasted growth in the sector.

3.6. CPI growth is projected to be 3.2% in 2014/15. This initial forecast is reflective of anticipated growth in fuel and food prices. This is resulted in forecasted increases in the Goods & Services expenditure aggregate this year, especially in such sub-aggregates as the Utilities and Maintenance expenses.

Sectoral Forecast & Performance

3.7. The five key sectors which continue to contribute the majority of economic activity remain unchanged although contributions for some have grown. The main sectors in order are, Public Administration, Defence & Compulsory Social Security (36.61%), Real Estate & Housing (12.46%), Transport, Storage & Communications (10.03%), Financial Intermediation (9.88%), and Construction (5.09%). The other key sectors identified as potential growth sectors within the Sustainable Development Plan 2008-2020 are Agriculture (1.02%), Mining & Quarrying (1.34%) and Hotels and Restaurants (3.36%). It can be seen that the contribution of Mining & Quarrying and Hotel & Restaurants while still relatively small have both grown over the past year.

Policies and Programmes for 2014-15

3.8. 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 2014-15.

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

- **Prudent Economic Management** – private sector led economy featuring: improved food security, along with a diversified agricultural sector base; reliable and affordable air and sea access services; increased economic potential from renewable energy sources; physical infrastructure and transport facilities that support development, trade and national wellbeing; appropriate ICT infrastructure and providing economic opportunities to support population growth.
- **Enhanced Human Development** – improvement in state of human development and living standards through better access to improved formal and informal education; strengthened health sector services, better quality facilities and healthcare; increased access to decent and affordable housing options; strong caring social fabric; preserved heritage and national identity; improved social integration and a fair and modernized labour market environment, enabling population growth.
- **Sustainable Environmental Management and Appropriate Disaster Mitigation** – an appropriate system to suitably manage natural resources through enhancement of institutional capacity in environmental management and disaster mitigation, facilitated by a responsive and enabling legislative environment; improved vigilance and attitudes towards environmental health; well-

conserved biodiversity and well-maintained natural resources; reduced hazard risks and integration of climate change adaptation measures across sectors.

- **Good Governance** – an efficient and responsive customer-focussed Public Service and Government operating within a system of transparency and accountability, administering a reliable public information system, seeking deeper integration into the regional and global environment, while maintaining public order and safety, enabled by a well-administered justice system and policy frameworks that foster population growth.

4. Recurrent Budget Projections for Quarter 4: 2014-15

4.1. Full year local revenues are expected to be around \$44.7 million. While expenditure is projected to be between \$114.2 and 115.1 million. GOM has claimed a total of \$52,204,343 to date with a net gain on the exchange rate of about \$74,000. This leaves a shortfall of \$17,226,770, the amount being claimed along with \$7,002,467 to address legal liabilities and contributions to the Eastern Caribbean Asset Management Corporation (ECAMC).

4.2. GOM is therefore is claiming the full allocation of DFID budget support (\$74,770,000) for the fiscal year (\$24,229,237 for Q4).

A. BUDGET PERFORMANCE REPORT

For the Period 1st April 2014 – 31st March 2015)

Recurrent Revenue	2013	2014	2015 YTD	Approved ('R)	Q1	Q2	Q3	Q4P	YTD Projection	Variance
<i>Taxes on Income, Profits</i>	(15,161,943)	(16,281,301)	(11,475,244)	(15,010,000)	(4,155,989)	(4,268,195)	(3,051,059)	(3,894,756)	(10,006,667)	1,468,577
<i>Taxes on Property</i>	(914,057)	(981,263)	(646,637)	(860,000)	(28,008)	(28,162)	(590,468)	(213,363)	(573,333)	73,304
<i>Taxes on Domestic Goods and Services</i>	(1,452,247)	(1,443,242)	(850,954)	(1,885,000)	(272,430)	(326,284)	(252,240)	(221,455)	(1,256,667)	(405,712)
<i>Licenses</i>	(2,001,982)	(2,804,253)	(1,859,018)	(1,975,800)	(549,131)	(646,173)	(663,714)	(1,080,450)	(1,317,200)	541,818
<i>Taxes on International Trade</i>	(17,357,258)	(16,399,994)	(13,997,417)	(18,705,000)	(4,209,940)	(4,327,704)	(5,459,773)	(4,702,506)	(12,470,000)	1,527,417
<i>Arrears of Taxes</i>	0	0	(674,743)	(900,000)	(359,824)	(87,318)	(227,601)	(225,257)	(600,000)	74,743
<i>Fees, Fines and Permits</i>	(1,758,621)	(1,902,088)	(1,498,547)	(1,618,000)	(495,179)	(538,265)	(465,102)	(583,383)	(1,078,667)	419,880
<i>Rents, Interest and Dividends</i>	(207,557)	(313,520)	(490,390)	(621,000)	(63,353)	(398,245)	(28,792)	(177,659)	(414,000)	76,390
<i>ECCB Profits</i>	0	(33,950)	0	0	0	0	0	0	0	0
<i>Reimbursements</i>	(43,387)	(424,032)	(96,417)	(110,000)	(45,546)	(25,164)	(25,707)	(1,500)	(73,333)	23,083
<i>Budgetary Assistance</i>	(55,571,612)	(71,922,874)	(52,278,474)	(76,463,500)	(20,797,009)	(16,212,739)	(15,268,726)	(21,513,287)	(50,975,667)	1,302,807
<i>Other Revenue</i>	(3,028,778)	(3,024,037)	(1,758,663)	(2,579,800)	(436,209)	(635,967)	(686,486)	(479,994)	(1,719,867)	38,796
Total Recurrent Revenue	(97,497,443)	(115,530,554)	(85,626,502)	(120,728,100)	(31,412,618)	(27,494,216)	(26,719,668)	(33,093,610)	(80,485,400)	5,141,102

Recurrent Expenditure	2013	2014	2015 YTD	Approved ('R)	Q1	Q2	Q3	Q4P	YTD Projection	Variance
<i>Salaries</i>	31,680,148	31,690,490	28,590,601	37,140,900	8,497,051	8,590,311	8,655,558	9,052,482	24,760,600	(982,320)
<i>Salaries and Wages Increase</i>	0	1,453,575	0	0	0	0	0	0	0	0
<i>Wages</i>	4,597,159	3,988,217	447,299	685,200	162,119	143,442	100,822	175,892	456,800	50,417
<i>Allowances</i>	5,960,784	6,122,261	5,115,472	6,817,100	1,580,885	1,459,792	1,545,037	1,645,143	4,544,733	(40,981)
<i>Pensions and Gratuities</i>	11,467,509	13,488,963	11,803,489	13,388,200	2,839,168	3,628,859	4,002,971	3,546,287	8,925,467	(1,545,532)
<i>Use of Goods and Services</i>	13,869,282	16,742,190	20,320,562	28,773,100	4,047,441	5,914,025	7,427,123	7,653,622	19,182,067	1,793,478
<i>Transfers and Subsidies</i>	20,936,437	32,433,156	22,425,541	25,626,200	5,388,804	4,213,108	8,286,086	8,164,110	17,084,133	(803,865)
<i>Social Benefits</i>	4,236,300	3,498,919	3,237,267	3,315,500	1,007,811	1,086,992	405,558	879,067	2,210,333	(290,027)
<i>Revenue refunds</i>	2,442,851	1,368,314	1,088,200	1,505,500	295,905	222,974	498,218	160,215	1,003,667	(13,431)
<i>Other Expenditure</i>	2,995,330	3,114,227	1,888,695	4,511,300	426,591	501,218	616,026	1,660,493	3,007,533	1,463,698
<i>Debt servicing</i>	717,939	657,350	645,435	669,000	162,152	163,033	160,533	156,299	446,000	(39,717)
Total Recurrent Expenditure	98,903,740	114,557,662	95,562,560	122,432,000	24,407,927	25,923,753	31,697,934	33,093,610	81,621,333	(408,281)
							12.63%			
Recurrent Surplus/Deficit	1,406,297	(972,892)	9,936,058	1,703,900	(7,004,691)	(1,570,463)	4,978,266	0	1,135,933	4,732,822

CAPITAL EXPENDITURE

Capital Expenditure	2013	2014	2015 YTD	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
Domestic	882,775	1,399,850	1,179,045	1,971,400	79,939	990,878	81,058	27,170	1,971,400	819,525
Regional	52,011	0	0	0	0	0	0	0	0	0
International	56,394,441	65,484,143	24,377,468	15,021,700	6,173,780	9,887,814	6,538,557	1,777,317	15,021,700	(7,578,451)
DFID	44,697,851	53,220,407	14,849,326	0	3,185,105	6,798,550	3,576,693	1,288,979	0	(13,560,348)
EU	11,418,534	11,980,201	9,358,838	0	0	33,573	126,529	9,202	0	(160,102)
Other	278,056	283,535	169,304	15,021,700	2,988,675	3,055,692	2,835,335	479,136	15,021,700	6,141,998
	57,329,227	66,883,993	25,556,513	16,993,100	6,253,718	10,878,692	6,619,615	1,804,487	16,993,100	(6,758,926)
Capital Surplus/Deficit	(29,309,193)	17,791,132	17,040,029	(35,223,300)	728,770	10,878,692	5,653,006	1,804,487	(22,169,200)	(39,429,668)

B. Staffing Details as at 31 December, 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	22	0	3	0	0	25	0	1	26
05	051	Police	72	0	0	0	0	72	5	0	77
05	052	Financial Crime and Analysis	2	0	0	0	0	2	0	0	2
07	070	Administration of Justice	9	2	2	0	0	13	1	0	14
08	080	Magistrate	3	0	0	0	0	3	1	0	4
09	090	Supreme Court	6	1	1	0	0	8	0	0	8
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	5	0	1	0	13	3	1	17
12	120	Office of the Deputy Governor	14	1	0	0	0	15	0	2	17
12	121	Human Resources Management Unit	12	0	1	0	0	13	2	1	16
12	122	Prison	25	0	2	1	0	28	1	1	30
12	124	DMCA	6	0	0	0	0	6	1	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	0	2	0	0	4	0	0	4
17	170	Cabinet Secretariat - Strategic & Performance Management	5	0	0	0	0	5	2	0	7
17	171	Cabinet Secretariat - Development Planning & Policy	2	1	0	0	0	3	1	0	4
17	172	Information Technology & Economic Management	8	0	1	0	0	9	3	2	14
17	173	Broadcasting/GIU	12	1	3	1	0	17	0	1	18
20	200	MoF - Strategic Management & Administration	5	0	0	0	0	5	3	0	8
20	203	MoF - Fiscal Policy and Management	6	0	0	0	0	6	2	0	8
20	204	Statistical Management	5	0	1	0	0	6	1	1	8
20	205	Treasury Management	10	0	1	0	0	11	2	1	14
20	206	Customs & Revenue Service	33	0	5	0	0	38	6	0	44
20	207	General Post Office	8	0	0	0	0	8	1	1	10
20	208	Internal Audit Unit	5	0	0	0	0	5	1	1	7
30	300	Ministry of Agriculture - Strategic Administration & Planning	6	3	1	1	0	11	1	0	12
30	301	Agriculture Services	21	3	0	1	0	25	3	1	29
30	302	Land Administration	11	0	0	0	0	11	1	0	12
30	303	Physical Planning & Development Services	9	0	1	0	0	10	2	0	12
30	304	Environmental Management	11	1	1	0	0	13	2	0	15
30	305	Housing Policy & Support Services	3	0	1	0	0	4	2	1	7
35	350	Ministry of Comms & Works - Strategic Management & Admin	11	1	5	0	0	17	0	0	17
35	351	Infrastructure Services	26	9	3	0	0	38	7	2	47
35	352	Plant & Mechanical Services	21	7	6	0	0	34	2	0	36
35	353	Airport	29	1	0	0	0	30	2	1	33
35	355	Industrial Relations & Employment Services	3	0	0	0	0	3	1	0	4
40	400	Ministry of Education - Strategic Management	10	3	0	0	0	13	0	0	13
40	401	Primary Education	26	0	2	2	0	30	2	3	35
40	402	Secondary Education	26	7	6	4	0	43	3	2	48
40	403	Library & Information Services	3	0	0	0	0	3	1	0	4
40	404	Early Childhood Education	25	0	1	0	0	26	0	0	26
40	405	Youth Affairs & Sports	10	0	0	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	14	8	1	7	0	30	3	2	35
45	452	Secondary Health Care	108	11	3	0	0	122	10	2	134
45	454	Social Services	8	3	0	1	0	12	1	0	13
45	455	Environmental Health	8	2	0	0	0	10	3	0	13
		Total	688	81	55	22	0	846	84	29	959

C. GOM CAPACITY DEVELOPMENT – 2014-15 - Long-term Awards

No	Programme	Institution/Location	Duration	End Date
CONTINUING AWARDS				
1	BSc Quantity Surveying	University of Technology, Jamaica	5 years	Jul-15
2	BSc Structural Engineering	University of Technology, Jamaica	3 years	Jul-15
3	MBBS Medicine & Surgery	University of the West Indies (Mona)	5 years	Jul-17
4	BSc Environmental Health Management	COSTAATT, Trinidad & Tobago	4 years	Jul-16
5	BA Media and Communication (Journalism)	University of the West Indies (Mona)	3 years	Jul-15
6	BSc Land Surveying	University of Technology, Jamaica	3 years	Jul-16
7	BSc Social Statistics	University of the West Indies (Mona)	3 years	Jul-16
8	BSc in Geology	Kingston University (London)	3 years	Jul-16
9	BSc in Geology	Kingston University (London)	4 years	Jul-17
10	BA English/English Literature	University of the West Indies (Cave Hill)	4 years	Jul-17
11	BSc Nursing Administration	University of the West Indies (St Augustine)	2 years	Jul-15
12	BSc Computer Science	University of the West Indies (Mona)	3 years	Jul-16
13	BSc (Hons) Quantity Surveying	University of Wolverhampton	1 year	May-15
14	Registered Nurse/General Nursing	Barbados Community College	2 years	Sep-15
15	BSc in Music Education	Edna Manley College, Jamaica	2 years	Jun-15
NEW AWARDS				
16	BSc Construction Management	University of Technology, Jamaica	4 years	Jul-18
17	BSc Social Statistics	University of The West Indies (Mona)	3 years	Jul-17
18	BSc Social Work	University of The West Indies (Mona)	3 years	Jul-17
19	BSc Mathematics with teacher training	University of Technology, Jamaica	4 years	Jul-18
20	BSc Geology	University of The West Indies (Mona)	3 years	Jul-17
21	BSc Economics & Accounting	University of the West Indies (Cave Hill)	3 years	Jul-17

Continuing students 2014-15 ACTS-Capacity Development budget

D. LONG TERM LEARNING AND DEVELOPMENT REQUIEMENTS 2014-15

NO	AREA OF STUDY
1	BSc Building Maintenance and Construction Management
2	BSc Economic/ Social Statistics
3	BSc Biomedical Engineering
4	MA. Applied Development Studies
5	BA in English / English Literature with Teacher Training
6	BSc. Social Work - major in Child Safeguarding
7	BSc Trade & Finance/ International Trade
8	BSc. Mathematics with Teacher training
9	BSc Industrial Arts majoring in Electricity/Electronics with Teacher training
10	BSc Food Technologist
11	BSc. Diagnostic Radiation
12	BSc Civil Engineering/Chartered
13	BSc. Education Policy & Planning
14	BSc. Psychology major in Clinical Psychology
15	BSc. Geothermal/Renewable Energy
16	BSc./Masters- Economics/ Finance/ Financial Management
17	BSc/ Associate in Land Surveying
18	BSc. Environmental Health
19	BSc. Education Curriculum
20	BSc Policy (Social) Analyst
21	BSc Software/Systems Engineering
22	Diploma/ BSc. Vehicle Systems Overhaul Repairs and Maintenance
23	BSc. / MA Human Resources Management/Information Systems
24	Diploma in Education/Associate Degree in Teacher Education
25	Certificate/Diploma in Office Equipment Technology
26	Diploma/DVM Veterinary Medicine
27	BA/ MA Special Needs Education
28	BSc Adult Nursing
29	BSc Nursing Anesthetist/Dialysis/Oncology/ Midwifery/ Family Nurse Practitioner
30	BSc Computer Science/ Information Systems/Systems Engineering
31	Dip/BSc Broadcasting Engineering
32	BSc in Forestry Management
33	MA / Dip/Cert. Monitoring & Evaluation
34	BSc/MSc in Physiotherapy
35	BSc Estate Management
36	BSc. Sports Management
37	BSc. Dietary/ Nutrition Technician
38	BSc. / MA. Labour & Employment Relations
39	BSc. Agricultural Science
40	BSc. Library & Archiving Studies
41	BSc. Housing Studies

E. Project Data as at 31st December, 2014

Name of Project -Sector	Ministry Responsible	Status	Financier	Budget 2014-15 EC\$	Expenditure EC\$	Balance(Budget-Exp.) EC\$
Economic Infrastructure						
Geothermal Exploration	MCW	Ongoing	DFID	\$2,273,100	\$1,591,422	\$681,678
Road Refurbishment - Salem to St. John	MCW	Ongoing	DFID	\$124,000	\$92,477	\$31,523
Carr's Bay Port Development	MOFEM	Ongoing	EU	\$1,800,000	\$1,603,275	\$196,725
Fibre Optic	CabSec	Ongoing	EU	\$2,500,000	\$45,685	\$2,454,315
Port Development (Gunn Hill)	MOFEM	Ongoing	EU	\$281,700	\$200,000	\$81,700
MUL GENSET	MOFEM	Ongoing	DFID	\$15,000,000	\$0	\$15,000,000
Aeronautical project	MCWL	Ongoing	GOM	\$1,228,000	\$528,805	\$699,195
MDC Operations	MOFEM	Ongoing	DFID	\$7,170,400	\$3,585,200	\$3,585,200
Disaster Preparedness	ODG	Ongoing	DFID	\$12,700	\$12,664	\$36
TOTAL				\$30,377,200	\$7,646,865	\$22,648,635
DFID				\$24,580,200	\$5,281,763	\$19,298,437
EU				\$4,581,700	\$1,848,961	\$2,732,739
GOM				\$1,228,000	\$528,805	\$699,195
Social Infrastructure, Research & Services						
Hospital Redevelopment project	MOFEM	Ongoing	DFID	\$11,183,800	\$1,058,014	\$10,125,786
BNTF 7	MOFEM	Ongoing	CDB	\$500,000	\$161,217	\$338,783
Davy Hill	MOFEM	Ongoing	EU	\$1,500,000	\$236,535	\$1,263,465
Lookout Housing Force 10	MOFEM	Ongoing	EU	\$700,000	\$700,000	\$0
Credit Union Support to Housing	MOFEM	Ongoing	EU	\$1,500,000	\$0	\$1,500,000
Toilet Facilities for the Vulnerable	MALHE	Ongoing	EU	\$250,000	\$237,947	\$12,053
Equipping the Abbattoir	MALHE	Ongoing	EU	\$1,350,000	\$103,867	\$1,246,133
Total				\$16,983,800	\$2,497,580	\$14,486,220
DFID				\$11,183,800	\$1,058,014	\$10,125,786
EU				\$5,300,000	\$1,278,349	\$4,021,651
CDB				\$500,000	\$161,217	\$338,783
UNECLAC				\$0	\$0	\$0
GOM				\$0	\$0	\$0
Public Administration, Buildings and Reform						
PSRII	ODG	Ongoing	DFID	\$427,200	\$254,987	\$172,213
Access Coordinator	MCW	Ongoing	DFID	\$122,700	\$102,082	\$20,618
Government Accommodation	MOFEM	Ongoing	DFID	\$2,000,000	\$634,884	\$1,365,116
Capacity Development Fund	MOFEM	Ongoing	DFID	\$400,000	\$12,922	\$387,078
Project Management	MOFEM	Ongoing	EU	\$2,000,000	\$567,461	\$1,432,539
Technical Support	MOFEM	Ongoing	DFID	\$1,500,000	\$1,218,081	\$281,919
Miscellaneous (Small Capital Proj.) 14	MOFEM	Ongoing	DFID	\$350,000	\$44,291	\$305,709
Media Exchange Development	Cabsec	Ongoing	GOM	\$909,600	\$909,600	\$0
Total				\$6,799,900	\$2,834,707	\$3,965,193
DFID				\$4,799,900	\$2,267,246	\$2,532,654
EU				\$2,000,000	\$567,461	\$1,432,539
GOM				\$909,600	\$909,600	\$0

Name of Project -Sector	Ministry Responsible	Status	Financier	Budget 2014-15 EC\$	Expenditure EC\$	Balance(Budget-Exp.) EC\$
Education						
Education Infrastructure (PCN)	MOFEM	Ongoing	DFID	\$2,200,000	\$847,827	\$1,352,173
Sport Centre	MOFEM	Ongoing	EU	\$3,640,000	\$1,800,000	\$1,840,000
Total				\$2,200,000	\$847,827	\$1,352,173
DFID				\$2,200,000	\$847,827	\$1,352,173
EU				\$3,640,000	\$1,800,000	\$1,840,000
CDB				\$0	\$0	\$0
UNICEF				\$0	\$0	\$0
Agriculture						
Darwin Initiative Post Project	MALHE	Ongoing	DARWIN	\$233,900	\$32,017	\$201,883
Overseas Territories Environmental	MALHE	Ongoing	OTEP	\$8,400	0	\$8,400
Total				\$242,300	\$32,017	\$210,283
OTEP				\$8,400	\$0	\$8,400
DARWIN				\$233,900	\$32,017	\$201,883
Statistical Research and Miscellaneous Projects						
Census	MOFEM	Ongoing	DFID	\$157,400	\$0	\$157,400
Miscellaneous 14	MOFEM	Ongoing	EU	\$1,000,000	\$525,026	\$474,974
Total				\$1,157,400	\$525,026	\$632,374
DFID				\$157,400	\$0	\$157,400
GOM						
EU				\$1,000,000	\$525,026	\$474,974

Financier	Budget	Expenditure	Balance
DFID	\$42,921,300	\$9,454,849	\$33,466,451
EU	\$16,521,700	\$6,019,797	\$10,501,903
CDB	\$500,000	\$161,217	\$338,783
OTEP	\$8,400	\$0	\$8,400
DARWIN	\$233,900	\$32,017	\$201,883
UNICEF	\$0	\$0	\$0
UNECLAC	\$0	\$0	\$0
GOM	\$2,137,600	\$1,438,405	\$699,195
Total	\$62,322,900	\$17,106,285	\$45,216,615