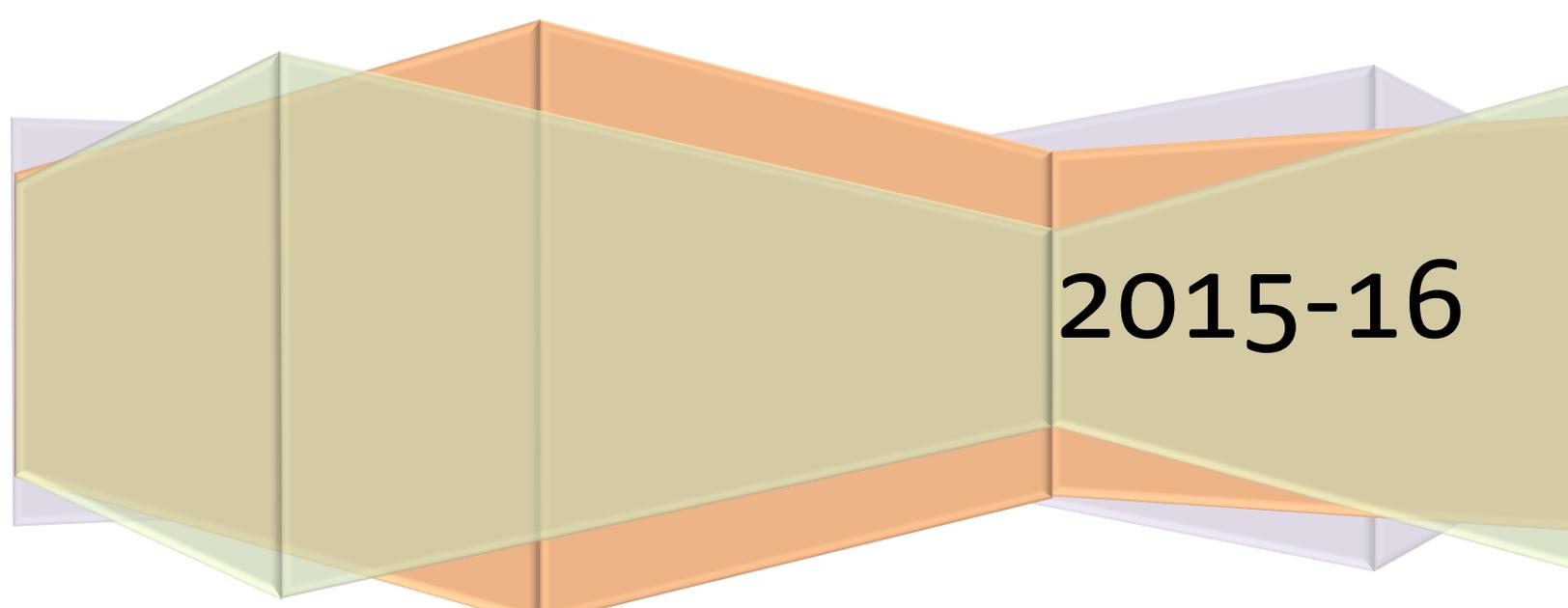




Ministry of Finance and Economic Management

Budget Performance and Outlook:

Quarter Ending 30 September 2015



2015-16

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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 provides commentary on the Budget (Recurrent and Capital as well as Debt Servicing) and an Outlook for the upcoming period along with on notes the key Policies and Programmes to be instituted.
- 1.3. The total original Approved Budget for the fiscal year 2015-16 was \$171,660,100 (Recurrent \$128,238,300; Capital \$43,421,800). The total revenue intake for the quarter was \$11.7 million (Recurrent \$10.5 million; Capital \$1.2 million). The local component of revenue stood at \$10.5 million while budgetary aid was zero. Expenditure for the quarter stood at \$36.2 million (Recurrent \$30.2 million; Capital \$4.8 million).
- 1.4. Total debt at the end of the period stands at just under \$7.5 million. The total cash balance for the Consolidated Fund and the Development Fund was \$27.8 million (at 30 September 2015).
- 1.5. Economic outlook indicates that growth will be at an even slower pace than originally forecasted. Over the course of the first half of 2015/16 the performance of the Montserrat economy has weakened and has failed to match expectations at the beginning of the year.
- 1.6. Domestic revenues for the quarter fell in comparison to previous years. This phenomenon was observed across most tax revenues while non-tax revenues with exception in International Trade, Licences and Arrears of Taxes.
- 1.7. Expenditure for the quarter has outpaced previous years although it has lagged against ministry projections. Notably spending on Pensions and Gratuities had declined while all other lines showed increases when compared to the previous 2 years' 2nd quarters.
- 1.8. Forecasts for most local revenue streams are expected to vary only a little at year end compared to forecasts at the beginning of the year. This will result in GOM collecting approximately \$46.8 million in local revenue in 2015-16 compared to a forecast of \$48.6 million.

2. Budget Commentary

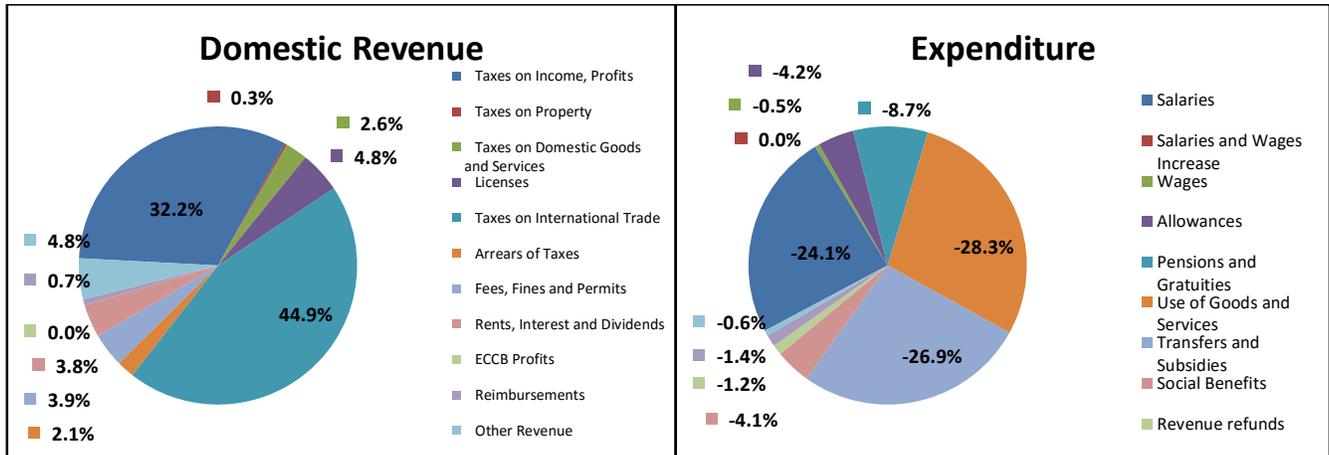
- 2.1. The cumulative surplus (unaudited) at the end of Fiscal Year 2014-15 is \$1,224,159.
- 2.2. A Supplementary Appropriation was authorised to reallocate \$800,000 from the Contingency Fund to provide for Child Safeguarding initiatives under the Ministry of Health and Social Services. This did not increase the overall approved estimates. The Capital Budget was increased by \$234,000 while \$2,929,800 was reprioritised to meet existing project commitments.

Statement of Recurrent Revenue and Expenditure

- 2.3. 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 quarter 2 of the fiscal year 2015-16 the government:
 - received \$10.5 million (restated 2014-15: \$27.5 million) in taxation, budgetary aid and other operating revenue, including local revenues of \$10.5 million and aid no aid;

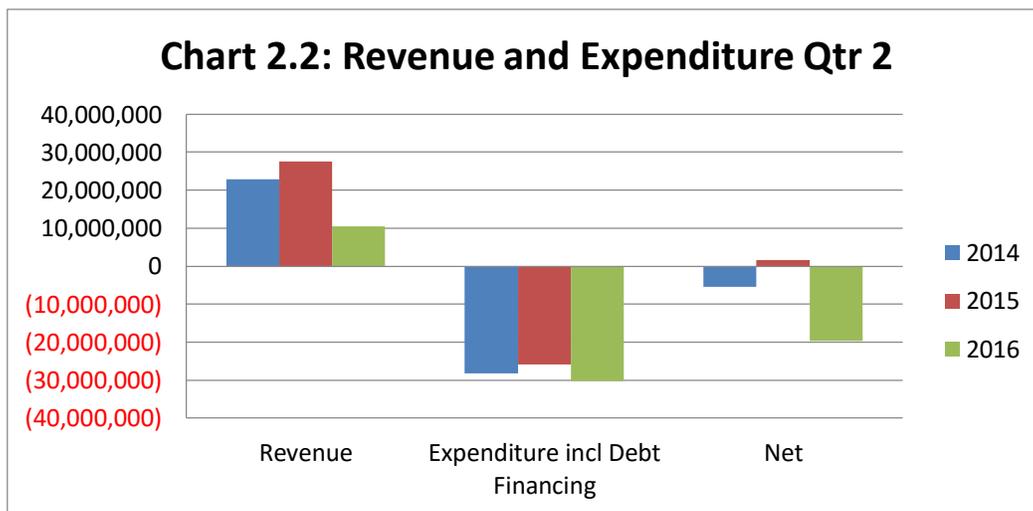
- spent \$30.2 million (restated 2014-15: \$25.9 million), including \$10.3 million employing staff and \$16.8 million on goods and services; and
- debt increased by \$1.5 million from \$6.01 million to \$7.5 million as GOM drew down on the CDB loan for the Second Power Project.

Chart 2.1: Summary of revenue and expenditure



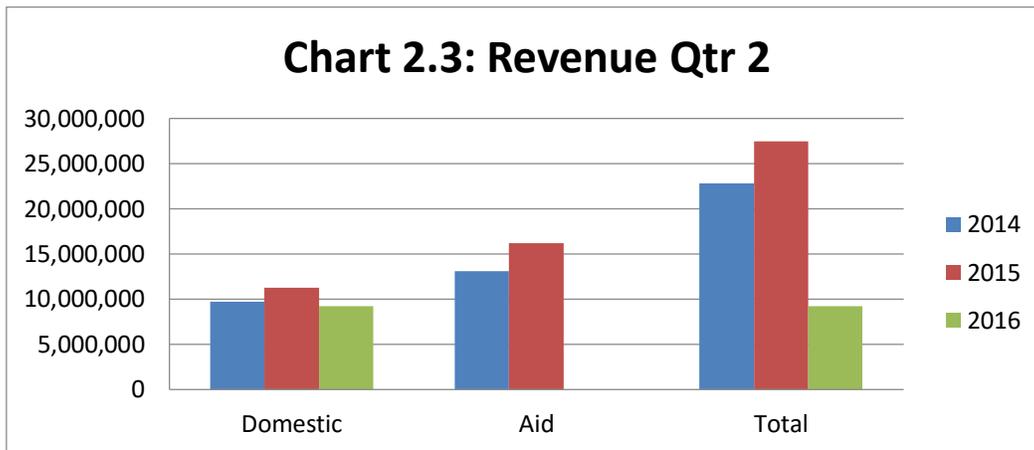
2.4. Recurrent budget performance in the quarter reflected:

- decreased tax receipts from Income;
- lower staff costs (with increments not yet paid);
- decreased spending on pensions and gratuities;
- increased spending on goods and services, (as well as revenue refunds and other fees);
- increased debt levels

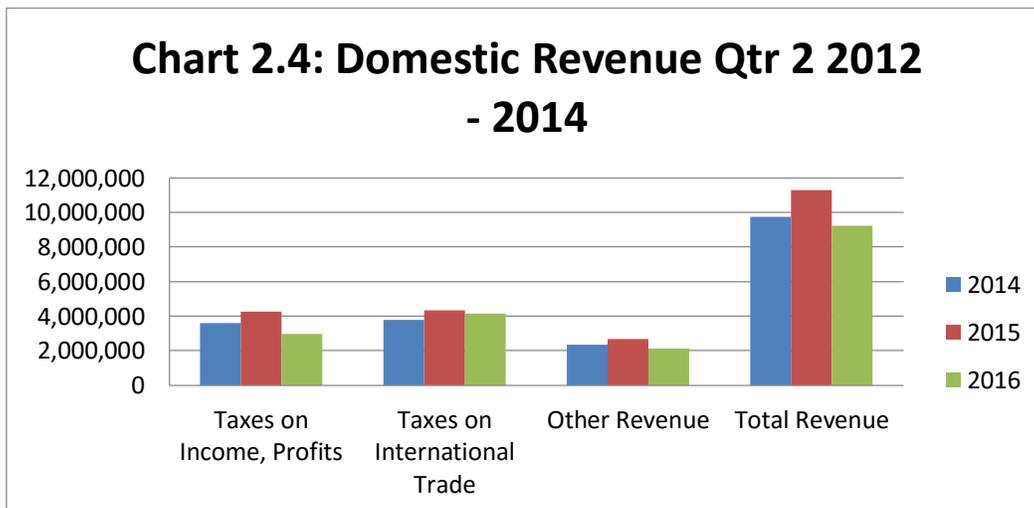


2.5. Chart 2.2 reveals that overall 2nd quarter revenue receipts have declined over the triennium while spending activity has remained steadier though trending upwards. Changes to the timing and mode of UK Aid delivery are implicated particularly in the revenue decline.

Revenue



2.6. Chart 2.3 shows domestic revenue staying fairly flat across the quarter 2 triennium. Variations in the mode and timing of UK Aid delivery this year make comparisons challenging. Direct taxation is the main method of collecting taxes on Montserrat for funding public services and the delivery of other Government objectives.



2.7. The triennial comparison of quarter 2 shows a decline in domestic revenues this year with taxes on Income and Profits most affected. Taxes on International Trade remained flat. Tax collection for the quarter amounted to just over \$9.22 million, accounting for 22% of total recurrent revenues during the quarter. This was about the anticipated amount for the quarter.

Table 2.1: Recurrent revenue Qtr 2

	Projections	Actuals	% Actuals/ Projections
<i>Taxes on Income, Profits</i>	3,819,400	3,618,510	95%
<i>Taxes on Property</i>	457,000	25,030	5%
<i>Taxes on Domestic Goods and Services</i>	294,300	249,721	85%
<i>Licenses</i>	667,300	705,591	106%
<i>Taxes on International Trade</i>	4,589,000	4,459,956	97%
<i>Arrears of Taxes</i>	289,500	196,291	68%
<i>Fees, Fines and Permits</i>	417,282	383,307	92%
<i>Rents, Interest and Dividends</i>	120,341	361,353	300%
<i>ECCB Profits</i>	0	0	-
<i>Reimbursements</i>	17,825	68,381	384%
<i>Budgetary Assistance</i>	28,069,509	0	0%
<i>Other Revenue</i>	628,933	469,694	75%
	39,370,390	10,537,835	27%

Main Revenue Streams

2.8. Table 2.2 below shows the main revenue streams. Not every revenue stream has performed exactly as expected. Taken together, the variances fall within acceptable margins.

Table 2.2: Recurrent revenue Qtr 2

Revenue Stream	Estimates	Actuals	% Actuals/ Estimates	Q2 Actuals	Q2/ Estimates
<i>Company Tax</i>	3,218,400	2,188,895	68%	566,899	18%
<i>Income Tax (Personal)</i>	12,057,600	5,727,394	48%	2,958,559	25%
<i>Withholding Tax</i>	800,000	270,152	34%	93,053	12%
<i>Property Tax</i>	910,000	40,428	4%	25,030	3%
<i>Hotel Occupancy Tax</i>	45,000	21,790	48%	2,534	6%
<i>Bank Interest Levy</i>	940,000	-	0%	-	0%
<i>Insurance Company Levy</i>	210,000	108,385	52%	65,345	31%
<i>Stamp Duty</i>	420,000	164,623	39%	75,287	18%
<i>Embarkation Tax</i>	389,600	201,250	52%	106,555	27%
<i>Landholding Licence</i>	300,000	58,815	20%	8,100	3%
<i>Driver's Licenses</i>	364,600	158,980	44%	82,620	23%
<i>Motor Vehicle Licenses</i>	1,150,000	616,753	54%	271,922	24%
<i>Telecom. Licenses</i>	2,140,500	357,239	17%	325,019	15%
<i>Import Duties</i>	6,050,000	2,848,714	47%	1,473,895	24%
<i>Consumption Tax</i>	11,326,300	5,259,313	46%	2,721,256	24%
<i>Customs Processing Fee</i>	910,000	524,175	58%	224,384	25%
<i>Company Tax (Arrears)</i>	90,000	16,882	19%	2,000	2%
<i>Income Tax (Arrears)</i>	600,000	257,147	43%	150,886	25%
<i>Property Tax (Arrears)</i>	280,000	100,966	36%	43,404	16%
<i>Consular Fees</i>	218,200	134,510	62%	64,750	30%
<i>Port Authority Principle #1 SFR-ORM</i>	385,000	95,978	25%	95,978	25%
<i>Hospital Receipts</i>	375,000	219,663	59%	105,966	28%
<i>Plant & Workshop</i>	900,000	91,833	10%	50,324	6%
	44,080,200	19,463,886	44%	9,513,766	22%

Only those revenue streams with collection of over \$200k.

2.9. In terms of areas where revenue is significantly under-performing: property tax 4%; telecommunication licenses 17%; Plant and Workshop 6% of estimates respectively.

2.10. With regards to areas over-performing: taxes on companies at 68%; royalties on quarries (\$200k higher).

2.11. This remainder of this section reviews the performance of some key revenue streams.

Taxation revenue

Taxes on Income, Profits

- **Company Tax** – For quarter two (2) collections was about 94% of projections but for the half year to date this tax is 68% of the yearly target. This success is due in part to the fact that some companies paid their “tax due” the same time they submitted their “financial statements” as part of the assessment process. In addition we received some instalments for advance payments that should have been paid in the first quarter but were paid in Q2.
- **Personal Income Tax** – The Q2 collections for the tax was on target and the half year target is also in line with projections.
- **Withholding Tax** – The amounts collected for the Q2 was less than projected but even more telling is that amount collected to date which is 34% of the overall target. This is due to the limited/ reduced activities and related payments made to non-resident entities within the quarter.

Property Tax

- **Property Tax** collected during the period was a mere 5.48% for the target for the quarter and for the half year only 4.4% some way short of expectations. There has been a slight delay in sending out these bills due to system issues which have now been resolved. The bulk of the collections will now occur in quarter 3 with the expectation being GOM will still meet its yearend target.

Taxes on Domestic Goods and Services

- **Bank Interest Levy** – in May Government clarified the terms of the Levy and now anticipates payments will be received in the 4th quarter.
- **Embarkation Tax** – at 57% **collections** have remained in line with projections.
- **Stamp Duty** – This stream is strongly correlated to the Landholding Licence which also underperformed (see explanation for Landholding Licence)
- **Hotel Occupancy Tax** – Hotel/Residential Occupancy Tax collected for the quarter amounted to 33.79% of the projections for the quarter this indicates that there was less hotel and guest house occupancy than that which was projected for Q2; however the half year projection is in line with what was projected.
- **Insurance Company Levy** – Insurance Levy collected for the quarter amounted to 148.51% of what was projected for the 2nd Quarter. This was due to four entities catching up with late payments that were expected in Q1 by making these payments in July amounting to \$58,699.50. The half year collection is now on target at 50% of the entire year’s projections which is in line with what is expected.

Taxes on International Trade and Transactions

- **Import Duties** – Collections were in line with projections despite the reduced amounts collected from fuel imports due to drop in oil prices.
- **Customs Processing Fee** – Q2 collections were ahead of target due to the increased amount of imports that were exempted from Import Duty and Consumption Tax (which activates the Processing Fee) this is due to the increase in concessions granted to imports.
- **Consumption Tax** – Collections in line with projections despite the reduced amounts collected from fuel imports due to drop in oil prices.

Arrears of Taxes

2.12. A target of \$0.97 million was set for the collection of taxes in arrears for the fiscal year. This amount was spread over in Income Tax \$600k, Company Tax \$90k and Property Tax \$280k.

- **Company Tax Arrears** – Company Tax Arrears collected accounted for just 6.67% of the projected target. This would have been due to no vigorous compliance actions within the period. In addition there were low rate in which company financial statements are assessed because of the difficulties experienced with our calculation database for an extended period.
- **Income Tax Arrears** – The amount collected for Income Tax Arrears represents 86.22% of the projections for the quarter. We are happy to see that most of the written agreements with taxpayers who are in arrears are been honoured but it's obvious that there are still some delinquency which we hope to address in the coming months.
- **Property Tax Arrears** – Property Tax arrears collected accounted for 51.37% of the projections for the quarter. This was due to our arrears strategy of sending arrears notices for property in arrears for the last few months some of which have been paid. However, for the year to date we are behind what was projected for the 1st half of the year because the strategy did not begin until very late in Q1.

Table 2.3 Arrears of Taxes

Classification	Budget Estimates	¼Y	Q1 Projections	Q1 Actuals	% Actuals/ Projections
Company Tax	90,000	22,500	30,000	2,000	7%
Income Tax	600,000	150,000	175,000	150,886	86%
Property Tax	280,000	70,000	84,500	43,404	51%
Totals	970,000	242,500	289,500	196,290	68%

2.13. An overview of the collections data (table 2.2) shows that overall the Montserrat Customs and Revenue Service (MCRS) fell short of its target for the 2nd quarter of this current fiscal year. This was largely due to a delay in the issuance of Property Tax bills. The main portion of Property Tax collections is now expected to occur in quarter 3.

Table 2.2 MCRS revenue

Classification	Projections	Actuals	% Actuals/ Projections
Company Tax	605,400	566,899	94%
Income Tax (Personal)	2,996,000	2,958,559	99%
Withholding Tax	218,000	93,053	43%
Property Tax	457,000	25,030	5%
Hotel/Residential Occupancy Tax	7,500	2,534	34%
Insurance Company Levy	44,000	65,345	149%
Embarkation Tax	102,800	106,555	104%
Import Duties	1,520,000	1,473,895	97%
Consumption Tax	2,820,000	2,721,256	96%
Entertainment Tax	-	-	-
Customs Processing Fee	219,000	224,384	102%
Cruise Ship Tax	-	-	-
Company Tax (Arrears)	30,000	2,000	7%
Income Tax (Arrears)	175,000	150,886	86%
Property Tax (Arrears)	84,500	43,404	51%
Customs Fines	900	1,350	150%
Customs Officers Fees	37,500	59,170	158%
ASYCUDA User Access Fees	-	-	-
Royalties - Quarries	50,000	99,255	199%
Customs Auction	50,000	-	0%
Other Receipts	-	-	-
Total	9,417,600	8,593,575	91%

Non-tax revenue

Table 2.4 Non-tax revenue Qtr 2

	Projections	Actuals	% Actuals/ Projections
Licenses	667,300	705,591	106%
Fees, Fines and Permits	417,282	383,307	92%
Rents, Interest and Dividends	120,341	361,353	300%
Reimbursements	17,825	68,381	384%
Budgetary Assistance	28,069,509	-	0%
Other Revenue	628,933	469,694	75%
Total	29,921,190	1,988,326	7%

2.14. Local non-tax revenue streams performed quite well producing 107% of their target for the quarter. In quarter 1 DFID had provided a forward payment for the quarter of \$10.4 million, while an additional \$12.8 million was claimed for quarter 2 (this arrived early quarter3).

Licenses

- **Landholding Licence** – This stream realised only \$8,100 for quarter 2 (8% of the target). The underperformance was due mainly to a delay in the appointment of the Acting Registrar of Lands. This prevented the collection of revenue because legal documents could not be vetted and signed-off.
- **Driver's Licenses** – collections for the quarter (\$82,620) exceeded projections by 20% with July having the highest receipts mostly likely associated with the activities to mark the 20th year of volcanic eruptions. Overall for the first half of the year collections at \$158,980 are 19% above expectations.
- **Motor Vehicle Licenses** – While collections have not kept pace with the projections for the quarter (\$271,922, 78%) or first half (\$616,753, 88%) the overall target should still be achieved. The variance are likely related to the transition to the new staggered licencing system.
- **Telecommunication Licence** – Receipts are largely in line with expectation at 87% (\$357,239) for the first half, \$325,019 coming in quarter 2 representing 295% of the target for the quarter. Note should be taken though that the full year projections will be revised down by \$1 million (48%). This a 1% shortfall in the annual budget with implications for upcoming budgets, as well as, this year's.

Fees, Fines and Permits

- **Consular Fees** – are the fees charged for the processing of Consular applications which include BOTC Passports, Naturalisation and Registration as BOTC, Permanent Residence, Economic Residence, Belonger Status and Special Marriage Licenses.
- **Customs Fines** – This is a small amount but must be accounted for and at the end of the half year mark has achieved almost a 150% of the amounts projected for collection.
- **Custom Officers Fees**- This amount has exceeded expectations as the amounts collected for “After Hour” operations and with the increase in mining exports from Plymouth with the associated mandatory fee collected for each operation this fee is ahead of projections. The expected rough seas that normally occur at this time of the year did not materials so very few loading operation have been cancelled.

Rents, Interest and Dividends

2.15. **Rents, Interests and Dividends** included a significant collection of arrears for Royalties from Mining and Quarrying.

- **Royalties for Mining Export** – Notwithstanding the amounts collected in the financial year for arrears for previous financial years this fee has realised far more than projected. This increase is the result of higher levels of activity in this sector than forecast at the beginning of the year.

Reimbursements

- **Overpayments Recovered** – This stream is performing well with \$68,381 or 384% of the expected target for quarter2. Overall, GOM has realised 89% of the annual target for this stream.

Other Revenue

- **Port Authority Principle #1 SFR-ORM** – Receipts total \$95,978 for the quarter or 22% of the annual target. This stream represents a pass through payment in which the Montserrat Port Authority compensates government for servicing its loan with the Caribbean Development Bank for Port Plymouth. The port normally pays in 3 instalments yearly. The payment this quarter was only the first to GOM for the fiscal year.
- **Plant & Workshop** is an area where revenue is likely to fall significantly short of targets set at the beginning of the year. This is because of lower economic activity, especially in the construction sector.
- **Hospital Receipts** – This stream is performing well with the quarter’s collections standing at \$105,966, 28% of the annual target. Overall, GOM has collected \$219,663 or 59% of the annual target.

Montserrat Customs and Revenue Service

2.16. The MCRs collected \$18,005,660.89 which is 48.35% of the \$37,240,500 that is projected to be collected in financial year 2015/16.

2.17. Notwithstanding some challenges with the collection of taxes in some key areas, the MCRS was able to meet its overall collection target for the year.

Budgetary Assistance

2.18. The table below shows how Budgetary Assistance revenues have contributed to the GOM’s spending and the projected contributions over the last half of the year.

Table 2.5 Breakdown of Budget Aid

SPENT/PROJECTED	Approved	Q1	Q2	Q3P	Q4P	Total	Var
General Budget Support	59,924,400	19,516,442	4,943,093	21,705,693	14,592,399	60,757,627	(833,227)
Transport Access Subsidy	6,125,600	1,303,543	1,212,446	1,192,368	1,423,582	5,131,939	993,661
Capacity building (LTTC)	900,000	78,302	135,242	268,075	379,350	860,969	39,031
Capacity building (ACTS)	1,680,000	119,820	1,225,455	432,000	165,000	1,942,275	(262,275)
Short Term Technical Cooperation (STTC)	2,600,000	405,009	403,526	542,965	951,827	2,303,328	296,672
Small Capital Asset Fund	1,800,000	-	257,598	592,400	950,000	1,799,998	2
Healthcare Improvement (Recurrent)	1,060,000	61,303	110,685	24,900	400,901	597,788	462,212
Healthcare Improvement (Capital)	3,090,000	349,892	80,846	627,439	824,898	1,883,076	1,206,924
Contingency Fund 1 (Child Safeguarding)	1,000,000	-	10,211	214,800	602,516	827,527	172,473
Contingency Fund 2 (Main)	1,500,000	-	53,466	-	275,295	328,761	1,171,239
	79,680,000	21,834,311	8,432,570	25,600,641	20,565,768	76,433,289	3,246,711

Exchange Rate

2.19. Over the course of this financial year one area that has caused an issue from the GOM budgeting perspective is the exchange rates. GOM makes claims to DFID three times per annum. In each case this year GOM has received an effective exchange rate much lower than that used by DFID. We suspect the main cause of this is a mixture of exchange rate fluctuations between receiving an estimate and final payment, as well as charges being applied at the DFID end. Although the figures may appear relatively small per claim, they soon add up. Over this financial year the figure stands at around \$1.5m, a figure which then needs to be found from savings elsewhere in the budget.

Table 2.6: Comparison of claim amounts and actual received

	T1	T2	T3	Total Transfers
Claim in GBP	7,436,580	3,183,591	8,262,769	18,882,940
Claim Amount (XCD)	30,936,100	13,123,400	33,329,533	77,389,033
Claim Received (XCD)	30,266,881	12,836,876	32,825,502	75,929,259
Gain/(Loss)	(669,219)	(286,523)	(504,031)	(1,459,774)

2.20. While this is clearly something that ought to be raised as part of the Budget Aid Mission, it is worth noting that DFID have been asking GOM to look at the arrangements regarding the transfer of funds from the UK to Montserrat. At present funds are transferred through the Bank of Montserrat. However, there is some suggestion that transferring funds through the Bank of England and the Eastern Caribbean Central Bank may provide greater value for money for the UK tax payer. It is likely that any conversation on the rate would need to include a conversation on moving away from using the Bank of Montserrat as the vehicle to transfer funds.

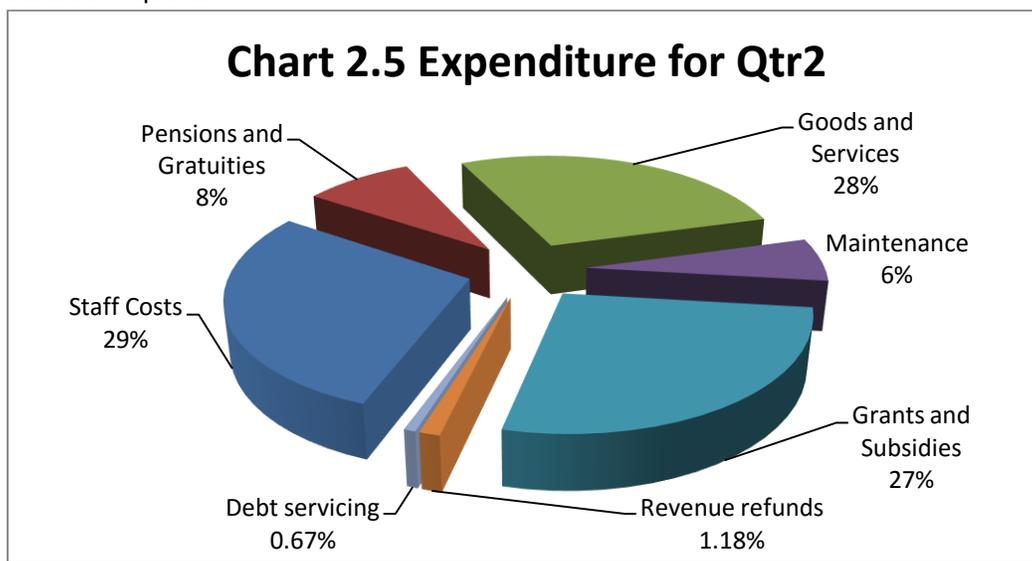
Capital Grants/Revenue

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 \$0.97 million.

Expenditure

Current Expenditure

2.22. Total expenditure in the 1st quarter was \$23.4 million, 27% below the projections for the quarter. This underspend was chiefly 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, as well as, Maintenance under the Infrastructure Services programme. While spending on Transfers and Subsidies exceeded the periods forecast by 6% due to some quarter 1 payments being processed in quarter 2.



2.23. Table 2.7 below shows the spending against projections for the major expenditure categories.

Table 2.7 Expenditure Qtr 2

Classification	Projections	Actuals	% Actuals/ Projections
Salaries	(9,540,274)	(8,693,777)	91%
Salaries and Wages Increase	-	-	-
Wages	(193,629)	(114,224)	59%
Public Sector Reform Initiatives	-	-	-
Allowances	(1,718,651)	(1,484,886)	86%
Pensions and Gratuities	(4,156,659)	(2,967,901)	71%
Use of Goods and Services	(13,339,711)	(7,625,525)	57%
Transfers and Subsidies	(6,908,084)	(7,299,967)	106%
Social Benefits	(1,098,868)	(1,040,970)	95%
Revenue refunds	(453,781)	(292,680)	64%
Other Expenditure	(1,798,112)	(492,390)	27%
Debt servicing	(162,620)	(158,762)	98%
Total	(39,370,390)	(30,171,081)	77%

2.24. The fixed components of expenditure are staff costs 29%, pensions and gratuities 8% and debt servicing 0.67%, which collectively accounted for 38% of the spending for the quarter.

2.25. **Salaries** – to cover costs of permanent, temporary and contract personnel was forecasted to be \$9.5 million for the quarter, only \$8.7 million or 91% was spent. The variance was mainly due to unfilled vacancies during the quarter. Some ministries and departments engaged temporary measures by engaging substitutes, who were remunerated against funding for the posts.

2.26. **Allowances** – these are provisions made for GOM’s employees. Thus, unspent amounts were in part due to unfilled posts and pending approvals for persons in post. An amount of \$1.7 million was projected of which 86% (\$1.48 million) was spent.

Staff costs

2.27. 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.

2.28. An HR Audit was completed in July to establish the head count. The table below presents summary information on the **Head Count** as at 30 September 2015:

Table 2.8 Head Count

Head Count (FTE)	No of Funded Vacancies	No of Unfunded Posts	Total No of Approved Posts
883	46	36	965
Breakdown of Head Count			
Permanent – 692 (72%);		Short-term – 77 (8%);	
Fixed-term/Contract – 83 (8.6%);		Wages/non-established – 30 (3.1%)	

2.29. During this reporting period extensive work was done to clean the data sheets for the Nominal Roll and the Establishment. There some 46 vacant posts with funding. Work is in progress to reduce the number of vacant funded posts. The 90 day timeline will be used to improve the timeliness of the recruitment process. Our target is to reduce the number of vacant post by 50% by April 2016.

2.30. Refer to Appendix D – ‘Staffing Details as at September 2015’ for details by department.

Pensions, Gratuities and Other Benefits

2.31. 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.

2.32. Pensions include monthly payments made to pensioners both local and overseas. Gratuities are made up of one off lump-sum payments comprising: Commuted Gratuity Payments to new retirees; Early Exit Benefits to officers who resign with ten or more years of service; and Contract Gratuity. Legislators’ Gratuities were paid to Legislators following the Dissolution of Parliament and the consequent Constitutional obligation to vacate their seats. Social Security Contributions represent Employer Contributions paid to the Montserrat Social Security Fund in respect of all employees and Contract Officers.

2.33. Pensions & Gratuities – Variance of \$1,474,955.89 or 21.38%

2.34. This account includes payments related to Pensions, Gratuities and Social Security Contributions. A variance of 5% is within an acceptable range for a number of reasons; it is difficult, if not impossible, to predict requests for Death and Early Exit

2.35. Benefits; the payment of pensions is directly correlated to the receipt of life Certificates so that the late submission of Certificates directly affects spending; and incomplete personnel files often result in the delayed computation of pension Benefits from one period to the next. The variance therefore results from:

- Overseas Pensions not yet paid - \$250,000
- Dormant Pensions - \$365,000
- Unclaimed Death benefits - \$160,000
- Early Exit Benefit Requests not yet processed - \$75,000
- Outstanding Commuted Gratuities - \$200,000
- Commuted Gratuity for Retained Retiree - \$120,000
- Outstanding Social Security Contributions - \$300,000

2.36. Total spending on Pensions for the mid-year was \$5,425,044. The amount spent on pensions during the same period last fiscal year was \$4,000,542. Pension payments made by overseas Caribbean governments add up to an annual amount of \$250,000 but because of a discrepancy in their reconciliations, reimbursement was deferred.

2.37. Total spending on Gratuities for the mid-year is \$392,791.59. The amount spent on Gratuities during the same period last fiscal year was \$1,482,816.96 due to the retirement of several persons at the higher pay scale and with long service. Gratuities incorporate spending on Commuted Gratuities, Early Exit Benefits and Death Benefits. Commuted Gratuities is rationalised based on the list of Persons Due to Retire in a given fiscal year and therefore can be reliably forecasted. However, Commuted Gratuities totalling Death and Early Exit benefits are budgeted based on past trends which may not work out as planned and therefore produces a variance. For example, within this year’s budget is a carried forward figure of approximately \$160,000 to cover death benefit payments for two officers who died in the last fiscal year but for which no claims have been received yet; Early Exit forecast of \$75,000; outstanding

Commuted Gratuities of \$200,000 due to incomplete files; and a Commuted Gratuity of \$120,000 owed to a retained retiree still to complete her Pensions Options Form.

2.38. Total spending on Contributions for the mid-year is \$777,922.60. The amount spent on Gratuities during the same period last fiscal year was \$763,506.40. Social Security Contributions represent compulsory payments made by GoM to the Social Security Fund (SSF). On average, Employer Contributions represent 5% of salaries and are paid monthly. Provision was made in the budget for outstanding contributions of an estimated \$300,000 owed to the SSF in respect of payments not made for certain persons during the period 1st July 1986 to 31st December 2003.

Use of goods and services

2.39. 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)

2.40. DFID in collaboration with Ministry of Finance and Economic Management has accepted that there is a need for a fund to purchase various pieces of equipment required by Ministries and Departments on an annual basis. These items are too expensive to be considered as recurrent costs, but too small to be considered a major capital project.

2.41. Funds totalling \$1.8 million has therefore been made available for this financial year to meet that requirement. Protocols have been agreed and guidelines provided for accessing and utilising and reporting on the use of the funds.

2.42. The following Projects received approval for funding during the fiscal year 2014-15, however due to issues surrounding procurement Ministries were not able to implement them. Funds were ring-fenced and permission was granted for these projects to be implemented within this fiscal year.

- Equipment for Glendon Hospital (\$250,000)
Purchase of equipment for the hospital which will complement, the equipment purchased under the Hospital Redevelopment project. The equipment under this project cannot be accommodated under the Hospital Redevelopment project. This project is expected to be completed by the end of the 4th quarter.
- Generator to power server room in DITES (\$60,000)
Generator necessary to protect the new DITES serves and switches purchased during the last fiscal year. It has been deemed necessary for the continued integrity and independence of the government servers that it has its own independent power supply in case of frequent power failure. This project has been delayed due to issues surrounding procurement; it is forecasted to be completed by the end of the 4th quarter.
- Verge Cutter (MCW) (\$210,000)
This project allowed for the purchase of a verge cutter to help maintain the vegetation along Montserrat main and secondary road network. This allows for increased visibility in all areas, as Montserrat is famous for its blind corners. The project has started implementation; final expenditure is expected to occur before the end of the 3rd quarter.
- Hydraulic Hose(MCW) (\$141,750)

This is to allow for the increasing the quality of service offered by the PWD Workshop in improving the efficiency and maintenance of heavy equipment and machinery in both the private and public sector. The tender for the project came in significantly below is original \$230,000 budget. Implementation has begun, with expected completion date of the end of the 3rd quarter.

- **Equipment for MSS (Ministry of Education) (\$71,940)**
This projected allowed for the purchase of computers for various IT school labs across the Secondary and Primary schools. Project is being implemented, and is expected to be completed by the end of the third quarter.
- **Laboratory Equipment (MCW) (\$147,00)**
This project provided necessary equipment to the PWD Laboratory that will allow the Ministry to continue to earn revenue, as a result of their laboratory testing services to the public. Project is expected to be completed at the end of the 3rd quarter.
- **ETD Equipment (MCW&L) (\$131,275)**
This project involved the acquisition of an Electronic Trace Detector (ETD) device which is capable of detecting prohibited substances and explosive materials. This piece of equipment will be used to enhance the security system at the John A Osborne Airport. The procurement process was completed and the tender came in below the original budget of \$175,000. The project is expected to be completed by the end of the 3rd quarter.
- **Purchase of Safety Equipment (RMPS) (\$40,000)**
This project involves the purchase of safety equipment for the Royal Montserrat Fire Service. This project is forecasted to be completed by the end of the 4th quarter.
- **Acquisition of Milling Machine (MCWL) (\$215,000)**
This project relates to the purchasing of a Milling Machine for the MCWL. The project has not yet been tendered but is forecasted to complete spending by end of 4th quarter.
- **Provision of Musical Instruments for MSS (\$66,000)**
The purpose of this project is to partially outfit the MSS school with the necessary equipment to get the musical curriculum started. The project is expected to be completed by end of the 3rd quarter.

2.43. To date total expenditure committed from the Small Capital Asset fund amounted to \$407,504.72.

The Technical Cooperation Programme

2.44. **Background/Context:** The Government of Montserrat has agreed a programme of technical cooperation (TC) with our main donor agency DFID. This support is available in the form of personnel, technical advice, training scholarships and research. TC is provided where these needs cannot be fully met from local resources and human capacity. The TC is intended to help GoM achieve its policy priorities and facilitate a measurable element of skills transfer to local staff.

2.45. **Recruitment Plan:** Some 46 TC posts have been agreed of which 21 are long-term TC (LTTC) and 25 are short-term TC (STTC). To date, the recruitment process has been completed for 10 LTTC and 9 STTC posts. Filling some of the named TC posts have been challenging and has been protracted due to several reasons, to include administrative delays in the internal recruitment processes, staffing and capacity issues within HRMU as well as the on-boarding policy (more specifically: the payment of shipping costs and size restrictions on the shipping container). The experience has demonstrated the need for the review

of the GoM recruitment and on-boarding policy as well as undertake some re-engineering of the processes.

2.46. **Financial Summary:** A total budget of \$3,360,000 was approved in the Budget for the 2015/16 Fiscal Year. As at 30 September 2015, a total of \$1,022,079 has been spent (see Table 2.9).

Table 2.9 Technical Cooperation

Description	Approved Budget	Expenditure <i>as at 30-Sept-15</i>	Balance
Technical Consultants (Short-term)	2,550,000	808,535.14	1,741,464.86
Technical Consultants (Long-term)	810,000	213,543.54	596,456.46
Total	\$3,360,000	\$1,022,078.68	\$2,343,921.32

Long-Term Technical Cooperation (LTTC)

2.47. Eight (8) of the twenty-one posts have been filled and two others are scheduled to take up post in October: the Director of Public Works and the Head of Procurement and Commercial Development. The two Mathematics Teachers were recruited utilising funds from the recurrent budget allocation for Salaries.

2.48. Work continues to review the administrative processes needed to support the timely recruitment of suitable candidates. Individual recruitment plans are being drawn up with timelines against which the performance of the HRMU will be measured.

Short-Term Technical Cooperation (STTC)

2.49. Two contracts ended during the reporting period and we have processed requests for new contracts to be issued thereby extending the support provided by these experts.

2.50. Some \$808,535.12 was spent from the approved allocation of \$2.55 million. The sum of \$80,219.56 was reimbursed from the PSRII program. Actual expenditure on this programme is \$728,315.56.

2.51. There has been increased public awareness and education as a result of the work being done by the Child Safeguarding Specialist.

GOM Capacity Development Programme (previously Annual Country Training Scheme)

2.52. A total of around \$1.18 million has been spent to date to cover the cost of tuition, airfare, accommodation and subsistence. The table below shows the actual forecasted expenditure by quarter.

Table 2.10 ACTS

		Q1	Q2	Q3	Q4	Total
ACTS	Forecast	90,000	1,100,000	445,000	140,000	1,775,000
	Actual	85,730	1,091,365	432,000	165,000	1,774,095

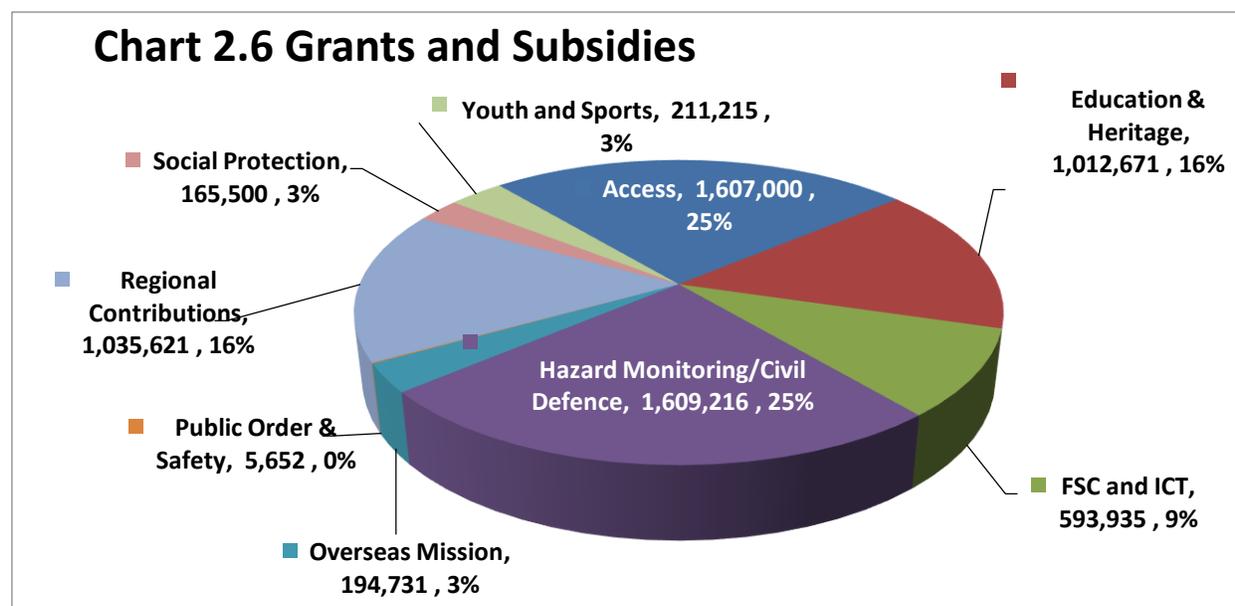
2.53. This investment in human capital augurs well for the sustainable development of Montserrat. Through bond agreements and commitment to nation building, this programme provides support for the development of local knowledge/skills, job-related competencies and capacity building.

2.54. For the academic year 2015/16, there are 26 full-time students are pursuing tertiary and professional education/training as a result of this programme.

Maintenance of Public Assets

At the end of the quarter 2 government's spending on maintenance totalled \$2.2 million. Spending on key maintenance categories was as follows Buildings \$487,100, 22%; Roads and Bridges \$612,100, 28%; Vehicles and Heavy Equipment \$229,000, 10%; Office Equipment \$269,200, 12%; Fuel Purchases \$203,500, 9%.

Grants and subsidies



2.55. 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 \$6.44 million (Chart 2.6), 21.3% of spending for the period.

Access Subsidy

2.56. Throughout this period, the ferry operated a 5-day week schedule as with the 1st quarter. The Sunday Day tour service was cancelled during the months of August and September because of continuous low passenger numbers. The ferry operated a service on Tuesday 25th August to accommodate passengers who chose to stay in Montserrat because their connecting flights were cancelled because of the threat of hurricane. A special Monday service to Antigua was introduced on the 6th September to accommodate Montserrat Motor Sports Association (MMSA) drivers and supporters.

2.57. In supporting the Island of Dominica which was devastated by floods caused by hurricane Erika in September, the ferry operated two services to Dominica from Antigua. One trip on the 1st September took a contingent from Montserrat who went to assist Dominica with their recovery effort. Another trip was operated on the 8th September. This effort was supported through contingency funds by GoM.

2.58. There were no major disruptions to ferry operations in this quarter.

2.59. Subsidies for both airlines, Fly Montserrat and SVG will begin from the 1st October, this was originally scheduled to begin in July but both airlines were unable to make a decision on whether or not

they will accept the subsidy. The subsidies were offered based on the last subsidy agreement. However, Fly Montserrat is asking for the base fare of US\$74 to be increased to US\$85, as the US\$74 fare was agreed six years ago and does not reflect the current market. Fly Montserrat was informed that a decision on this would be made when they can provide substantial justification for this and after approval by the stakeholders.

2.60. There has been little progress regarding Caribbean Helicopters LTD (CHL) operating Twin Otter service in and out of Montserrat. The last information received was that they have received their first Islander which is currently going through major rebuilding and servicing before it can commence operating. CHL is still uncertain as to what date they will receive their first Twin Otter.

2.61. WinAir who operates Twin Otters has submitted a draft proposal to operate a schedule service in and out of Montserrat. The schedule indicated that they are willing to operate daily flights. This would include two flights from St Maarten to Montserrat, three flights from Montserrat to Antigua, three flights from Antigua to Montserrat and two flights from Montserrat to St Maarten. The schedule covers morning, midday and afternoon periods. The draft proposal also includes the operating cost for the service. Win Air has indicated that they are in a position to begin this service within two months. Win Air is suggesting a meeting with the Government of Montserrat (GOM) as soon as possible.

2.62. The total ferry cost for this period was \$1,897,525. Of this amount, \$1,312,757 represents charter hire for the vessel while Fuel accounted for \$328,946 and other expenses \$255,822.

2.63. Revenue collected in the quarter amounted to \$685,079 with \$663,200 collected from passenger ticket sales and \$21,879 recorded as cargo sales. There was an increase in revenue from ticket sales in this quarter of \$211,175 in comparison to the last quarter.

2.64. Passenger movements for the ferry during the quarter totalled 3739 passengers, an increase of 1041 on the 1st quarter figures.

2.65. The monthly breakdown for this quarter is as follows:

July	-	1433
August	-	1310
September	-	996

2.66. In July 841 passengers travelled from Montserrat, while 592 travelled from Antigua. In August 754 travelled from Montserrat while 556 travelled from Antigua and in September 645 travelled from Montserrat and 351 from Antigua.

2.67. The total authorised subvention budget for Air/Sea Access is **\$6,125,600 for 2015/16**. This is an increase of **\$134,800** on the last financial year, 2014/15. There is also a budget of **\$302,000** for the operation of the Ferry Terminal in Antigua. No monies were spent on airline subsidy or airline charters for this quarter.

2.68. Table 2.11 which follows shows the actual budget performance for Quarter 2

Table 2.11 Government of Montserrat Access Budget 2015/2016

	2015/16								
	<u>Qtr 1 Projection</u>	<u>Qtr 1 Actual</u>	<u>Qtr 1 Variation</u>	<u>Qtr 2 Projection</u>	<u>Qtr 2 Actual</u>	<u>Qtr 2 Variation</u>	<u>QTR 3 Projection</u>	<u>QTR 4 Projection</u>	<u>Total Annual Budget</u>
	<u>Apr-Jun 2015</u>	-	-	<u>Jul-Sept 2015</u>	-	-	<u>Oct-Dec 2015</u>	<u>Jan-Mar 2016</u>	<u>2015/2016</u>
Passenger Loads	4320	2698	1622	5285	3739	1546	5005	5070	19680
Ferry Cost	1,923,679	1,771,938	151,741	1,988,222	1,897,525	90,697	2,008,258	2,007,862	7,928,021
Ferry Revenue	501,870	468,395	33,475	611,750	685,079	(73,329)	580,910	588,790	2,283,320
Net Cost/Ferry Subsidy	1,421,809	1,303,543	118,266	1,376,472	1,212,446	164,026	1,427,348	1,419,072	5,644,701
Airlines Guarantee	70,224	0	70,224	70,224	0	70,224	70,224	70,228	280,900
WINAIR Charters	0	0	-	0	0	-	25,000	130,000	155,000
Fly Montserrat Charter	0	0	-	0	0	-	25,000	8,000	33,000
SVG Charter	0	0	-	0	0	-	12,000		12,000
Total Air Subsidy	70,224	0	70,224	70,224	0	70,224	132,224	208,228	480,900
Total Subsidy/Cost	1,492,033	1,303,543	188,490	1,446,696	1,212,446	234,250	1,559,572	1,627,300	6,125,601

Contingency Funds

2.69. GOM and DFID agreed a budget for a contingency fund to meeting emergency expenditure related to the occurrence of unforeseen events leading to activities that have not been provided for in the Government of Montserrat annual budget. The 2015-16 Budget Aid Contingency Fund has two distinct uses: 1) for general contingency uses and 2) for child safeguarding (as the emerging GOM Child Safeguarding Action Plan is taken forward).

Contingency Fund 1 (Child Safeguarding)

2.70. To date spend has not been as expected, mainly due to recruitment issues and late receipt of the funding. Spend is expected to increase in Q3 as materials and equipment are purchased, while legal, probation, multi-lingual teaching and counselling professionals are also expected to be recruited before yearend.

Contingency Fund 2 (Main)

2.71. Montserrat Post Tropical Storm Erika Assistance to Dominica – Tropical Storm Erika impacted Dominica on Thursday, August 27 resulting in severe flooding and landslides and wide spread damage across the island. Government of Montserrat in consultation with DFID decided to deploy 13 members of the Royal Montserrat Defence Force (RMDF), as part of a package of contributions from Montserrat and the UK, to provide assistance to the people of Dominica in their time of need.

2.72. Government of Montserrat agreed that the case was “of a compelling need and in the public interest” such that it could be charged to the Contingency Funds. An initial estimate placed the cost of the ferry operation at around \$150,000 (Ferry \$50,806; Fuel \$23,800; Port Charges \$10,000; Contingency \$75,400).

2.73. Overall, the cost of the ferry operation was \$127,591.39. However, revenues were generated from passengers paying fares between Montserrat and Antigua and Antigua and Dominica as well as from the Government of Antigua and Barbuda. Revenues from fares (\$31,125) and a contribution from the

Government of Antigua (\$43,000) reduced the overall cost of the operation by \$74,125. This meant that the GOM-DFID contribution from the Contingency Fund was only \$53,466.39.

2.74. The cost for the RMDF team (Personnel \$9,529.94; Supplies & Equipment \$1,322.33) were borne from savings accruing on its normal operating budget.

Healthcare Improvement (Recurrent)

2.75. The ambulance was commissioned and is now road safe this to include the siren, and payment for these services was also completed. The Ministry received two (2) pieces of equipment one being the incinerator and training in the use of the incinerator was also completed. A lab Technologist completed training in the use of the Haematology machine that is due on island shortly. The Breast feeding policy was finalized, a discharge criterion for the elderly completed and the software requirements for the Health Information System was also developed during the quarter. The Health passports for the management and diabetes were printed, also the elderly survey questionnaire was printed and training of the Administrators – Social Workers – were completed and the pilot sample identified.

2.76. During the remaining period the Ministry will commence the Health Financing and Functional analysis study, its campaign against non-communicable diseases, conduct a survey on elderly care and improve its emergency response capability.

Healthcare Improvement (Capital)

2.77. DFID approved a ring-fenced budget for purchase of equipment up to \$3 million in the Ministry of Health's purchase of equipment recurrent budget line. There have been significant challenges with the procurement of equipment with respect to the performance of Crown Agents. Issues related to procurement of equipment through Crown Agents include:

1. Crown Agents reported challenges obtaining quotations for equipment such as hospital beds.
2. Challenges sourcing equipment such as table-top sterilizers as a result of manufacturers' policy. Some manufacturers were unwilling to respond to Crown Agents since the purchaser is located in a different geographic region to the end user.
3. Staff turnover at Crown Agents delayed the procurement of equipment as new staff had to read files and discuss with other staff members who were not intimately involved in the process.

Cross-Classification of Functional and Economic Classifications of Expense

2.78. Table 2.12a and 2.12b provide approximation of the breakdown of recurrent expenditure according the classifications of functions of government (COFOG) and 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 2.12a: Function of Government	Totals
General public services	10,518,342
Defence	2,069,717
Public order and safety	2,067,054
Economic affairs	8,085,756
Environmental protection	147,920
Housing and community amenities	155,752
Health	3,196,307
Recreation, culture, and religion	414,379
Education	2,173,190
Social protection	1,342,663
Totals	30,171,081

Table 2.12b: Economic Classification	Totals
Compensation of Employees	13,353,857
Use of Goods and Services	7,787,816
Consumption of Fixed Capital	-
Interest	158,762
Subsidies	5,314,885
Grants	2,157,365
Social Benefits	1,024,207
Other Expenses	374,189
Totals	30,171,081

In Year Adjustments to the Budget

2.79. The Legislative Assembly authorised a Supplementary Appropriation on 4 August 2015 varying the composition of the Recurrent Estimates and addition and distribution of funds \$234,000 to the Capital Estimates. The change in the Recurrent Estimates was to facilitate the Ministry of Health and Social Services managing the Child Safeguarding budget.

Capital Expenditure

2.80. Activities for the quarter focused on prepping for the commencement of various project activities within quarter 3. Government also continues to strengthen its project management practices and improve the structure which has been reflected in the area of project reporting and the project cycle. However, there has been a lag in the expenditure under various projects during this reporting period due to the length of time taken by the relevant Ministries to prepare and submit project proposals and key supporting documentation. These projects included MUL Genset, Census 2012, Davy Hill, Credit Union Support to Housing, The Housing Programme, Port Development, Promotion and Development, Watercourse Embankment and the Teacher Enhancement Programme. It is anticipated that improvement will be seen at the end of quarter three (3). Major activities for the quarter revolved around the following projects:

2.81. Government of Accommodation

- The completion of the MCRS building within the quarter signals the closeness of this project to completion. The keys for the building have been delivered to the Government of Montserrat. The final building MAHLE is still behind schedule. The project supervisor has indicated a revised completion date towards the end of quarter three (3). Expenditure at the end of the quarter stood at \$1,694,845.95.

2.82. Geothermal Exploration

- The third drill site for the next phase of the project was successfully acquired by GOM within the quarter. The timeliness of this allows for site preparatory works so that drilling can commence in January according to the schedule of works. Actions were taken to procure a consultant to undertake an Environmental Impact Assessment (EIA) and this study will commence in the third quarter. Total expenditure amounted to \$987,384.

2.83. ICT

- Fourteen ICT projects have been approved to be implemented in one year. These projects are designed to create ICT awareness and a culture that promote the effective and efficient use of the ICT Technologies within the society that will in turn foster economic growth and development. The successful applicants focused mainly on preparation of their establishment and or sourcing the relevant pieces of equipment during the quarter. Appropriate training was received by key persons across various sectors of Government in ICT. It is anticipated that increased progress under the project would be seen in Quarter 3. A total of \$352,900 was expended at the end of the quarter.

2.84. Montserrat Priority Infrastructure Needs

- Slow progress has been achieved under the project based on the late approval of documents within quarter two (2). Activities focused merely on recruiting of key positions and finalizing the tendering processes. Expenditure totalled \$12,800 at the end of the quarter

2.85. Look Out Housing Force 10

- The project has achieved 90% completion. Works had ceased in the earlier stages of the reporting period but has since picked up momentum. It is anticipated that practical completion will be achieved at the end of quarter three (3). A total of \$575,059 has been expended at the end of the quarter.

Cash Balance

2.86. The total cash balance at 30 September 2015, was \$ 27,804,625.02 broken down as follows:

- The Consolidated Fund 7,780,302.17
- The Development Fund 20,024,322.85

Government borrowing and debt servicing

2.87. Government borrowing and financing comprises the Plymouth 2nd Port Development Loan, the Consolidated Line of Credit (a loan used to provide student loans, business loans and agricultural developments and the Second Power Project. The first disbursement/drawdown on the Second Power Project in July in the amount of USD\$605,734.36. This increased government's debt stock by EC\$ 1,635,482.77.

2.88. As at 30 September, 2015, the Government had current borrowing of \$7,522,225.25. Total repayments of \$157,801 (Principal \$125,460; Interest \$32,341) were made during the period.

2.89. 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)	1,825,774.24	57,055.46	11,767.68	68,823.14	1,768,718.78
Port Development Loan (2 nd Loan 2A1)	2,802,438.65	38,922.77	14,012.19	52,934.96	2,763,515.88
Consolidated Line of Credit	1,383,989.57	29,486.40	7,065.06	36,551.47	1,354,503.17
Second Power Project		(1,635,482.77)			1,635,482.77
Total	6,012,202.46	(1,510,022.79)	32,341.17	157,801	7,522,225.25

Liabilities

2.90. GOM is committed to systematically reducing all its outstanding obligations which include the following quantified items approximating to \$ 5.73 million:

- Pensions & Gratuities \$0.48 m
- MSSF - Davy Hill Houses (Cab Dec. 470/2014; \$1,577,711; 3.5% interest) \$1.58 m

- Tax Refunds (Estimate) \$1.50 m
- MUL (Generating set, Executive Council Dec. 529/06) \$2.17 m

Contingent liabilities

2.91. 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.

2.92. 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 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.

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

- JCPC 2014/0082 Central Tenders Board, the Attorney General and Vernon White. The matter was a claim for judicial review of a decision on 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. In a Judgement delivered on 6th October 2015, the Privy Council dismissed our appeal, therefore the lower court Judgements stand. Compensation is to be agreed between the parties, if not agreed then an application is to be made to the Court for assessment.
- 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. The Claimant claims loss of profit on the original contract of \$66,032.27 and the cost of preparing the tender of \$19262.50 and damages. We are awaiting Judgment from the High Court in this matter.
- 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. We are awaiting Judgment from the High Court in this matter.
- 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. Government has 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 1st – 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 2006/0011 GERALDINE CABEY v COP AND AG - Claim of Malicious Prosecution -Former Accountant General was convicted on 5 counts of theft. Convictions were quashed by Court of Appeal.
- CLAIM NO. MNIHCV 0028/2012 JON MILLER v AG – Judicial Review - Isles Bay residents against mining in Belham Valley, construction of a jetty at Isles Bay and export of sand. The trial of this matter is scheduled for November 2015.
- 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 Claimant arising from allegations surrounding his incarceration at the Prison during the period 23rd February 2012 to 15th June 2013. The Trial has been held we are awaiting judgement in this matter.
- CLAIM NO. MNIHCV 2013/0022: DENZIL EDGECOMBE v THE PREMIER, THE HON. ATTORNEY GENERAL. This was refiled based on the Court of Appeal’s Order granting leave. The Court of Appeal granted leave to apply for judicial review on the limited ground as to whether he had a legitimate expectation that his song would have been ratified as the national song.
- CLAIM NO. MNIHCV 2014/0037: JOHN ROSEVELT LEE v. DIRECTOR OF MONTSERRAT CUSTOMS AND REVENUE SERVICE, THE HON. ATTORNEY GENERAL - Constitutional motion This is a constitutional motion where the Claimant is seeking to claim that he is entitled to an exemption from Customs Duty under the Returning Montserradians Exemption Order and is seeking to recover the customs duties paid on the basis that he has been deprived of his right to property contrary to the Constitution. The trial of this matter has been held and we are awaiting judgment
- CLAIM NO. MNIHCV 2015/0011 KEVIN WEST & YVETTE SWEENEY V. SHAMROCK INDUSTRIES LTD, PLANNING AND DEVELOPMENT AUTHORITY, ATTORNEY GENERAL – This a constitutional motion seeking to challenge the National Development Plan and also an application for planning permission.
- CLAIM NO. MNIHCV 2015/ 0019 RAYON RHONE V SENIOR MAGISTRATE, CHIEF IMMIGRATION OFFICER & AG – This is a constitutional motion, seeking to challenge the decision of the Magistrate deeming the Claimant a prohibited immigrant and ordering his removal.
- CLAIM NO. MNIHCV 2015/ 0021 REUBEN T. MEADE V DEPUTY GOVERNOR OF MONTSERRAT & AG – This is a constitutional motion and a judicial review action, a sitting legislator, the

recipient of a commuted gratuity, is seeking to challenge the payment of a commuted gratuity to him.

- CLAIM NO. MNIHCV 2015/ 0022 KENNIEL REDWOOD V CHIEF IMMIGRATION OFFICER & AG – This is a constitutional motion seeking to challenge a letter telling the Claimant that his permit to stay on island has expired.
- CLAIM NO. MNIHCV 2015/ 0023 VERONICA DORSETTE-HECTOR V GOVERNOR OF MONTserrat & AG – This is a constitutional motion and judicial review of a decision to revoke her appointment as Magistrate.
- KATHLEEN BARZEY v KATHY ANN PYKE AND THE HON. AG The Plaintiff claims for damages sustained to her vehicle which was involved in an accident with the 1st Defendant. At the time of the accident the 1st Defendant was driving a government vehicle. The 1st Defendant left the jurisdiction in January 2014 and all attempts to find her have been unsuccessful. Given the fact that the 1st Defendant has not been located, this matter would have to be settled.
- Claim No. MNIHCV 2014/0034: CLAUDE GERALD v HERMAN SERGEANT, ATTORNEY GENERAL- Judgement was returned in favour of the Crown, but an appeal has been filed.
Claim No. MNIHCV 2015/0017: DOUGLAS ANDERSON v ATTORNEY GENERAL, CHIEF IMMIGRATION OFFICER – The Court denied the Applicant’s application for leave to apply for Judicial review, so they are seeking leave to appeal that decision.

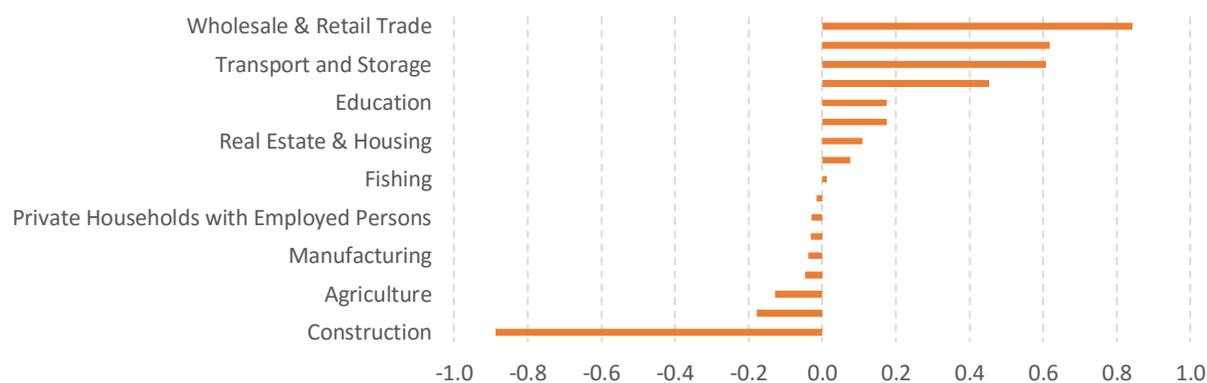
3. Outlook for 2015-16

Global Economic Context

Economic Outlook

3.1. Over the course of the first half of 2015/16 the performance of the Montserrat economy has weakened and has failed to match expectations at the beginning of the year. Preliminary estimates of GDP growth (produced by the ECCB) for Q1 2015/16, suggests annual real GDP growth as weak as 0.8%. However, this is expected to rise to 1.7%, for the financial year 2015/16 as a whole. The table below details the sectors which are expected to contribute, or act as a drag, to this 1.7% real annual GDP growth on Montserrat for 2015/16.

ECCB Forecast: Contributions to the forecast headline 2015/16 rate of real annual GDP growth of 1.7% on Montserrat, by sector, percentage points



3.2. Given the weakened economic conditions GOM has revised its forecast of the revenue it expects to collect through the remainder of 2015-16. Local revenue for most streams is expected to vary only a little at year end compared to forecasts at the beginning of the year. However, GOM expects to collect approximately \$46.8 million in local revenue compared to a forecast of \$48.6million. This decline is due mainly to the lower expectation on Telecommunication Licences and lower Plant and Workshop collections.

Policies and Programmes for 2015-18

3.3. Over the next 3 years GOM will focus its activities on the delivery of its Policy Agenda 2016/17 - 2018/19 (Sept 2015). The Policy Agenda is comprised of high-level objectives that relate to a number of areas of national development. It articulates government's priorities, and vitally, provides a reference point for the development of key strategies that will be used to deliver government's desired policy outcomes. It will crucially provide the basis on which Government will decided upon the prioritisation of the allocation of resources. The Policy Agenda follows:

GOAL 1: PRUDENT ECONOMIC MANAGEMENT

- 1.1 To change the development focus from post-volcano mode to developing and implementing plans focused on sustainable self-sufficiency that capture the spirit of Montserrat's past and preserve Montserrat's culture including enhancing relationships within the region and with key development partners.
- 1.2 Priority sectors for generating foreign direct investment identified including those that leverage Montserrat's unique assets and character and implement appropriate sector strategies.
- 1.3 Identification of obstacles to doing business and sequenced plans implemented for their removal and mitigation.
- 1.4 Priority infrastructure for generating economic growth identified and plans put in place to deliver.
- 1.5 Local resources unlocked to stimulate growth in domestic business.
- 1.6 The diaspora and the expatriate community engaged in national development.

GOAL 2: ENHANCED HUMAN DEVELOPMENT

- 2.1 Increased access to essential medical services through leveraging technology as well as direct service provision.
- 2.2 Increased and expanded health promotion services to reduce public health concerns, to reduce the incidence and effect of non-communicable diseases, and to improve the care of the elderly.
- 2.3 Strengthened community-based treatment programs for vulnerable groups of society.
- 2.4 Education provision improved to raise educational outcomes to be regionally and internationally competitive and equip people for sustainable livelihoods.
- 2.5 An equitable social protection framework which transitions those able to work back into the labour market while adequately supporting those unable to work.
- 2.6 Improved access to affordable housing for low and middle income residents.
- 2.7 Increased social housing stock supported by an equitable allocation policy.
- 2.8 Enhanced youth development through national programs including sports.
- 2.9 Increased protection of our children and vulnerable youth.

GOAL 3: SUSTAINABLE ENVIRONMENTAL MANAGEMENT AND APPROPRIATE DISASTER MANAGEMENT PRACTICES

- 3.1 Improved legislation, governance framework, capacity, scientific monitoring and outreach to sustainably manage environmental resources (terrestrial and marine) and make the island a centre of excellence in environmental and volcanic research.
- 3.2 Increased focus on mitigating disasters in addition to strengthening preparedness and emergency response.
- 3.3 Physical infrastructure, including housing, designed and built for resilience against disasters and climate change conditions.

GOAL 4: GOOD GOVERNANCE

- 4.1 Strengthened transparency, accountability and public engagement within the national Governance Framework.

- 4.2 Public Service reformed to improve efficiency and effectiveness in the provision of essential public services.
- 4.3 Montserrat's reputation preserved as a just, safe and secure place to live and visit.

GOAL 5: INCREASED POPULATION

- 5.1 Rebuilt communities which embrace diversity and enable population growth to develop a sustainable Montserrat.
- 5.2 Essential skills attracted and retained through immigration management and training.

4. SUMMARY

4.1. Economic outlook indicates that growth will be at an even slower pace than originally forecasted. Over the course of the first half of 2015/16 the performance of the Montserrat economy has weakened and has failed to match expectations at the beginning of the year.

4.2. Accordingly, domestic revenues declined across all revenues streams with exceptions in International Trade, Licences and Arrears of Taxes when compared to previous years. Expenditure quickened during the quarter outpacing the spend for the same period in previous years.

APPENDICES

A. BUDGET PERFORMANCE REPORT

(For the Period 1st April 2015 – 31st March 2016)

Recurrent Revenue	Actuals			Quarterly Returns				Actuals	Variance
	2014	2015	Approved ('R)	Q1	Q2	Q3	Q4		
<i>Taxes on Income, Profits</i>	16,281,301	15,744,101	16,076,000	4,567,930	2,771,427	0	0	7,339,357	(8,736,643)
<i>Taxes on Property</i>	1,023,150	708,912	910,000	15,398	23,095	0	0	38,492	(871,508)
<i>Taxes on Domestic Goods and Services</i>	1,446,095	1,612,302	2,004,600	246,328	221,725	0	0	468,053	(1,536,547)
<i>Licenses</i>	2,802,563	2,863,783	4,075,600	518,255	417,498	0	0	935,752	(3,139,848)
<i>Taxes on International Trade</i>	16,443,847	18,210,571	18,436,300	4,212,668	3,562,694	0	0	7,775,362	(10,660,938)
<i>Arrears of Taxes</i>	0	1,070,514	970,000	178,705	175,921	0	0	354,626	(615,374)
<i>Fees, Fines and Permits</i>	1,897,224	2,109,887	1,838,400	445,101	335,161	0	0	780,262	(1,058,138)
<i>Rents, Interest and Dividends</i>	285,287	1,225,032	689,500	270,760	321,417	0	0	592,177	(97,323)
<i>ECCB Profits</i>	0	0	0	0	0	0	0	0	0
<i>Reimbursements</i>	57,389	150,613	985,000	916,821	42,817	0	0	959,639	(25,361)
<i>Budgetary Assistance</i>	73,722,874	75,349,758	79,680,000	30,266,881	0	0	0	30,266,881	(49,413,119)
<i>Other Revenue</i>	2,547,121	2,367,433	2,572,900	406,893	391,195	0	0	798,088	(1,774,812)
Total Recurrent Revenue	116,506,850	121,412,905	128,238,300	42,045,739	8,262,949	0	0	50,308,688	(77,929,612)

Recurrent Expenditure	Actuals			Quarterly Returns				Actuals	Variance
	2014	2015	Approved ('R)	Q1	Q2	Q3	Q4		
<i>Salaries</i>	(31,690,490)	(34,457,042)	(38,094,700)	(8,564,623)	(5,836,795)	0	0	(14,401,418)	23,693,282
<i>Salaries and Wages Increase</i>	(1,453,575)	0	0	0	0	0	0	0	0
<i>Wages</i>	(3,988,217)	(538,125)	(694,500)	(144,741)	(98,400)	0	0	(243,141)	451,359
<i>Allowances</i>	(6,122,261)	(6,337,613)	(6,962,200)	(1,509,786)	(1,015,175)	0	0	(2,524,960)	4,437,240
<i>Pensions and Gratuities</i>	(13,488,963)	(14,142,815)	(13,080,300)	(2,605,519)	(2,137,391)	0	0	(4,742,910)	8,337,390
<i>Use of Goods and Services</i>	(16,742,190)	(25,035,987)	(33,973,600)	(4,616,350)	(5,882,368)	0	0	(10,498,719)	23,474,881
<i>Transfers and Subsidies</i>	(32,433,156)	(25,506,844)	(24,723,100)	(4,324,690)	(5,492,270)	0	0	(9,816,960)	14,906,140
<i>Social Benefits</i>	(3,498,919)	(3,374,498)	(4,590,800)	(994,557)	(946,636)	0	0	(1,941,193)	2,649,607
<i>Revenue refunds</i>	(1,368,314)	(1,458,124)	(1,505,500)	(214,129)	(273,532)	0	0	(487,660)	1,017,840
<i>Other Expenditure</i>	(3,114,227)	(8,167,130)	(3,920,100)	(240,787)	(269,909)	0	0	(510,696)	3,409,404
<i>Debt servicing</i>	(657,350)	(654,300)	(643,500)	(160,003)	(158,497)	0	0	(318,500)	325,000
Total Recurrent Expenditure	(114,557,662)	(119,672,476)	(128,188,300)	(23,375,184)	(22,110,973)	0	0	(45,486,157)	82,702,143
Recurrent Surplus/Deficit	1,949,188	1,740,429	50,000	18,670,555	(13,848,023)	0	0	4,822,531	4,772,531

CAPITAL EXPENDITURE

Capital Revenue	2014	2015	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
<i>Development Assistance</i>	49,092,861	33,395,548	52,216,400	2,924,694	1,160,268	0	0	4,084,962	(48,131,438)
Capital Expenditure	2014	2015	Approved ('R)	Q1	Q2	Q3	Q4	Actuals	Variance
Domestic	(199,999)	0	(1,837,239)	(696,459)	(817,678)	0	0	(1,514,137)	323,102
Regional	(269,290)	0	0	0	0	0	0	0	0
International	(269,290)	0	(20,010,000)	(3,994,819)	(4,307,341)	0	0	(8,302,160)	11,707,840
<i>DFID</i>	(75,000)	0	(42,000)	(3,275,449)	(2,800,381)	0	0	(6,075,831)	(6,033,831)
<i>EU</i>	(80,379)	0	0	(49,257)	(51,720)	0	0	(100,977)	(100,977)
<i>Other</i>	(113,911)	0	(19,968,000)	(670,112)	(1,455,240)	0	0	(2,125,352)	17,842,648
	(738,580)	0	(21,847,239)	(4,691,278)	(5,125,019)	0	0	(9,816,297)	12,030,942
<i>Capital Surplus/Deficit</i>	48,354,282	33,395,548	30,369,161	(1,766,584)	(3,964,751)	0	0	(5,731,335)	(36,100,496)

B. Revenue Outturn by Programme

Departments	Approved	Q1	Q2	Q3	Q4	Received	% Received
Fire Fighting and Rescue Service	-	-	-	-	-	-	0%
Policing Services	282,600	61,196	47,260	-	-	108,456	38%
Financial Crime and Analysis Unit	-	-	-	-	-	-	0%
Administration of Justice	-	-	-	-	-	-	0%
Magistrate's Court Services	40,000	11,769	9,940	-	-	21,709	54%
Supreme Court Services	15,500	63,886	11,751	-	-	75,636	488%
Legislature	800	246	979	-	-	1,225	153%
Constitution Commission Secretariat	-	-	-	-	-	-	0%
Audit	25,000	1,850	-	-	-	1,850	7%
Office of the Opposition	-	-	-	-	-	-	0%
Office of the Deputy Governor	218,200	69,760	57,160	-	-	126,920	58%
Human Resources	-	2,636	2,049	-	-	4,685	0%
Prison Services	-	-	-	-	-	-	0%
Defence Force	1,100	60	880	-	-	940	85%
Disaster Mgmt. Coordination Agency	-	-	-	-	-	-	0%
Governor	-	-	-	-	-	-	0%
Public Prosecution	-	-	-	-	-	-	0%
Strategic Management and Administration	-	769	50	-	-	819	0%
Broadcasting	150,000	-	88,929	-	-	88,929	59%
External Affairs	-	-	-	-	-	-	0%
Development Planning and Policy Co-Ordination	-	-	-	-	-	-	0%
Information Technology & E-Government Services	-	-	-	-	-	-	0%
Cabinet Secretariat	-	-	-	-	-	-	0%
Development Planning and Policy Co-Ordination	-	-	-	-	-	-	0%
Information Technology & E-Government Services	-	-	-	-	-	-	0%
Broadcasting	-	59,295	(50,222)	-	-	9,073	0%
Strategic Management & Administration	-	19,900	-	-	-	19,900	0%
Fiscal Policy & Economic Management	81,645,000	30,266,881	398,983	-	-	30,665,864	38%
Statistical Management	-	-	-	-	-	-	0%
Treasury Management	1,037,500	919,033	45,408	-	-	964,441	93%
Customs & Revenue Services	37,240,500	9,413,798	6,766,854	-	-	16,180,651	43%
Postal Services	215,500	51,762	73,708	-	-	125,470	58%
Internal Audit	-	-	-	-	-	-	0%
Economic Development and Trade	-	-	-	-	-	-	0%
Strategic Administration and Planning	318,000	71,225	8,690	-	-	79,915	25%
Agricultural Services	49,000	12,087	7,968	-	-	20,056	41%
Land Administration	612,000	179,182	82,550	-	-	261,732	43%
Physical Planning & Development Services	43,000	10,369	12,170	-	-	22,539	52%
Environmental Management	-	-	-	-	-	-	0%
Housing Policy & Support Services	-	-	-	-	-	-	0%
Trade, Investment & Bureau for Standards & Quality	7,400	-	-	-	-	-	0%
Strategic Management and Administration	3,939,400	467,061	444,186	-	-	911,247	23%
Infrastructure Services	50,000	-	20,328	-	-	20,328	41%
Plant Hire and Mechanical Services	995,000	41,509	46,157	-	-	87,666	9%
Airport Management & Operation	377,000	68,315	26,705	-	-	95,020	25%
MCW On Behalf Of Other Ministries & Department	-	-	-	-	-	-	0%
Industrial Relations & Employment Services	160,000	51,925	30,625	-	-	82,550	52%
Strategic Management, Administration, and Support Services	360,000	60,752	24,043	-	-	84,795	24%
Primary Education	-	-	-	-	-	-	0%
Secondary Education	-	-	-	-	-	-	0%
Library and Information Services	-	-	-	-	-	-	0%
Early Childhood Education	-	-	-	-	-	-	0%
Youth Affairs and Sports	-	-	-	-	-	-	0%
Strategic Management & Administration	375,800	113,817	78,356	-	-	192,173	51%
Primary Health Care	-	-	-	-	-	-	0%
Secondary Health Care	-	-	205	-	-	205	0%
Social Services	80,000	26,660	27,237	-	-	53,897	67%
Environmental Health	-	-	-	-	-	-	0%
	128,238,300	42,045,739	8,262,949	-	-	50,308,688	39%

C. Expenditure Outturn by Programme

Departments	Approved	Released	Q1	Q2	Q3	Q4	Spent	% Spent
Fire Fighting and Rescue Service	1,342,300	687,571	287,103	245,414	-	-	532,517	77%
Policing Services	4,577,800	2,348,148	1,182,251	720,988	-	-	1,903,239	81%
Financial Crime and Analysis Unit	131,100	75,291	38,562	20,576	-	-	59,137	79%
Administration of Justice	1,682,700	831,300	358,347	232,667	-	-	591,014	71%
Magistrate's Court Services	330,900	161,380	82,930	44,565	-	-	127,495	79%
Supreme Court Services	690,300	313,319	133,725	121,821	-	-	255,546	82%
Legislature	1,006,200	434,004	208,272	156,669	-	-	364,941	84%
Constitution Commission Secretariat	319,700	121,493	33,472	22,223	-	-	55,694	46%
Audit	1,277,300	448,926	176,623	146,630	-	-	323,253	72%
Office of the Opposition	168,000	80,547	34,277	29,392	-	-	63,670	79%
Office of the Deputy Governor	15,407,800	7,931,129	3,219,068	2,587,476	-	-	5,806,544	73%
Human Resources	6,913,600	3,835,386	852,013	1,424,185	-	-	2,276,198	59%
Prison Services	1,141,600	569,410	269,466	203,649	-	-	473,115	83%
Defence Force	92,000	78,710	5,972	42,260	-	-	48,232	61%
Disaster Mgmt. Coordination Agency	7,834,400	2,925,294	961,585	1,840,306	-	-	2,801,891	96%
Governor	331,700	160,300	75,705	43,620	-	-	119,325	74%
Public Prosecution	629,700	303,273	129,291	89,251	-	-	218,542	72%
Strategic Management and Administration	3,596,600	2,200,300	729,551	816,918	-	-	1,546,469	70%
Broadcasting	1,114,400	499,945	206,257	162,786	-	-	369,044	74%
External Affairs	5,538,100	2,376,575	362,576	902,052	-	-	1,264,627	53%
Development Planning and Policy Co-Ordination	366,400	169,325	59,095	38,870	-	-	97,965	58%
Information Technology & E-Government Services	1,849,500	938,875	290,380	418,702	-	-	709,083	76%
Strategic Management & Administration	2,028,100	977,300	423,270	362,318	-	-	785,589	80%
Fiscal Policy & Economic Management	4,771,300	1,411,250	270,566	482,707	-	-	753,273	53%
Statistical Management	769,000	324,200	121,969	89,327	-	-	211,296	65%
Treasury Management	1,043,600	481,645	204,318	193,069	-	-	397,387	83%
Customs & Revenue Services	3,846,900	1,782,825	721,907	630,324	-	-	1,352,231	76%
Postal Services	516,900	246,589	122,021	81,676	-	-	203,696	83%
Internal Audit	412,500	204,322	80,780	57,642	-	-	138,422	68%
Strategic Administration and Planning	1,319,300	729,180	253,519	206,916	-	-	460,435	63%
Agricultural Services	1,703,700	957,806	325,387	272,403	-	-	597,790	62%
Physical Planning & Development Services	594,000	270,050	110,333	84,345	-	-	194,678	72%
Environmental Management	869,900	410,150	148,785	99,802	-	-	248,587	61%
Housing Policy & Support Services	580,600	334,400	69,157	111,944	-	-	181,102	54%
Trade, Investment & Bureau for Standards & Quality	170,700	90,300	36,089	18,140	-	-	54,228	60%
Strategic Management and Administration	9,607,400	4,774,106	2,240,481	1,993,819	-	-	4,234,300	89%
Infrastructure Services	5,413,100	2,967,326	605,409	968,791	-	-	1,574,201	53%
Plant Hire and Mechanical Services	3,278,800	1,684,392	520,249	457,395	-	-	977,643	58%
Airport Management & Operation	2,126,200	1,105,220	453,037	216,101	-	-	669,138	61%
Industrial Relations & Employment Services	285,400	145,150	54,776	31,449	-	-	86,225	59%
Strategic Management, Administration, and Support Services	2,874,000	1,641,561	749,202	561,285	-	-	1,310,487	80%
Primary Education	1,475,900	720,524	323,698	251,996	-	-	575,694	80%
Secondary Education	2,937,800	1,512,075	610,089	510,814	-	-	1,120,903	74%
Library and Information Services	355,100	154,408	56,453	72,210	-	-	128,663	83%
Early Childhood Education	871,200	443,024	189,504	164,804	-	-	354,308	80%
Youth Affairs and Sports	1,463,000	905,346	329,910	342,232	-	-	672,141	74%
Strategic Management & Administration	5,870,600	3,961,740	580,151	267,464	-	-	847,616	21%
Primary Health Care	2,210,600	1,064,853	457,410	368,988	-	-	826,398	78%
Secondary Health Care	6,972,000	3,926,119	1,912,770	1,349,247	-	-	3,262,017	83%
Social Services	5,269,300	2,641,965	1,248,408	1,211,440	-	-	2,459,848	93%
Environmental Health	1,443,700	695,300	329,956	238,009	-	-	567,965	82%
	128,188,300	64,396,662	23,375,184	22,110,973	-	-	45,486,157	71%

D. Staffing Details as at 30 September, 2015

Vote	A/C No	Ministry/Department	Per- manent	Fixed Term Contract	Special Agreement	Wages	Wages Part- time/FTE	No of Posts Filled	Vacan- cies	Unfunded	No of approved
05	050	Fire	28	0	0	0	0	28	1	1	29
05	051	Police	74	0	0	0	0	74	3	1	77
05	052	Financial Crime & Analysis	2	0	0	0	0	2	0	0	2
07	070	Administration of Justice	9	2	1	0	0	12	2	0	14
08	080	Magistrate's Court	3	1	0	0	0	4	1	0	5
09	090	Supreme Court	7	0	0	0	0	7	0	0	7
10	100	Legislature/Legislators	4	6	0	0	0	10	0	0	10
10	101	Constitution Commission Secretariat	0	1	0	0	0	1	2	2	3
11	110	Office of the Auditor General	6	5	0	1	0	12	4	1	16
12	120	Office of the Deputy Governor	7	1	0	7	0	15	2	2	17
12	121	Human Resources Management Unit	12	0	2	0	0	14	2	1	16
12	122	Prison	24	1	1	1	0	27	1	1	28
12	124	Disaster Management Co-Ordination Agency	6	0	1	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	9	2	3	0	0	14	0	0	14
15	153	Broadcasting	12	0	3	1	0	16	1	1	17
17	170	External Affairs	1	0	1	0	0	2	0	0	2
17	171	Development Planning and Policy	1	1	2	0	0	4	0	0	4
17	172	Department of Information Technology and E- Government	8	0	2	0	0	10	4	2	14
17	173	Ministry of Finance - Strategic Management and Administration	5	0	0	0	0	5	3	0	8
20	200	Fiscal Policy and Management	6	1	0	0	0	7	1	0	8
20	203	Statistical Management	6	0	1	0	0	7	1	1	8
20	204	Treasury Management	11	0	1	0	0	12	2	0	14
20	205	Customs & Revenue Services Department	35	0	7	0	0	42	3	0	45
20	206	Postal Services	7	1	0	0	0	8	2	1	10
20	207	Internal Audit Unit	5	0	0	0	0	5	2	2	7
20	208	Agricultural Headquarters	5	3	2	1	0	11	3	2	14
30	300	Agricultural Services	18	2	1	1	1	23	2	1	25
30	301	Land Administration	11	0	1	0	0	12	3	0	15
30	302	Physical Planning & Development Services	9	0	2	0	0	11	1	0	12
30	303	Environmental Management Department	10	1	1	0	0	12	3	2	15
30	304	Housing Policy & Support Services	4	0	1	0	0	5	2	1	7
30	305	Trade	1	0	1	0	0	2	0	1	2
35	350	Communications and Works Headquarters	11	1	4	0	0	16	1	0	17
35	351	Infrastructure Services	27	10	4	0	0	41	5	3	46
35	352	Plant Hire & Mechanical Services	22	7	3	0	0	32	4	2	36
35	353	Airport	29	1	1	0	0	31	2	1	33
35	355	Industrial Relations & Employment Services	3	0	0	0	0	3	1	0	4
40	400	Education Headquarters	9	3	1	0	0	13	0	0	13
40	401	Primary Education	27	0	5	2	0	34	3	2	37
40	402	Secondary Education	26	10	5	4	0	45	4	2	49
40	403	Library & Information Services	4	0	0	0	0	4	0	0	4
40	404	Early Childhood Education	25	0	0	0	0	25	1	0	26
40	405	Youth Affairs and Sports	10	0	0	0	0	10	0	0	10
45	450	Health Headquarters	8	0	0	0	0	8	0	0	8
45	451	Primary Health Care	14	8	3	7	0	32	5	2	37
45	452	Secondary Health Care	109	11	12	1	0	133	2	1	135
45	454	Social Services	9	0	1	1	0	11	2	0	13
45	455	Environmental Health	8	2	3	0	0	13	0	0	13
			692	83	77	30	1	883	82	36	965

E. 2015-16 Long-Term Technical Cooperation - Financial Report as at 30 September 2015

No	Ministry/Department	Post	HRMU Annual Contribution EC\$	2015/16 Budget Estimate	Actual Expenditure to Date	2015/16 Revised Budget	2016/17 Budget Projection	2017/18 Budget Projection	2018/19 Budget Projection
1	Ministry of Finance & Economic Development	Head of Procurement	175,886	170,000	2,779.00	117,257	178,000	178,000	178,000
2	Magistrate's Court	Chief Magistrate	147,448	16,500	34,237.83	170,000	150,000	150,000	150,000
3	Ministry of Finance & Economic Development	Chief Economist	223,250	140,000	39,367.77	148,833	225,000	225,000	225,000
4	Ministry of Education	Mathematics Teacher No.1	62,064	14,000	0	0	65,000	65,000	65,000
5	Ministry of Education	Mathematics Teacher No. 2	12,672	0	0	0	15,000	15,000	15,000
6	Office of the Auditor General	Audit Manager No. 1	36,000	55,000	0	24,000	36,000	36,000	36,000
7	Office of the Auditor General	Audit Manager No. 2	36,000	0	0	24,000	36,000	36,000	36,000
8	MATLHE	Housing Officer I - Policy & Planning	30,000	0	0	20,000	25,000	25,000	25,000
9	Legal	Parliamentary Counsel	76,000	31,700	37,999.98	76,000	76,000	76,000	76,000
10	Legal	Senior Crown Counsel	24,000	30,000	0	16,000	25,000	25,000	25,000
11	MATLHE	Fisheries Officer	22,720	0	0	15,147	25,000	25,000	25,000
12	MATLHE	Director of Lands & Survey/Chief Surveyor	22,384	45,000	0	14,923	25,000	25,000	25,000
13	Office of the Premier/Cabinet Secretariat	Development Planner	18,000	7,000	0	12,000	20,000	20,000	20,000
14	MCWL	Structural Engineer	22,000	0	0	25,000	25,000	25,000	25,000
15	MCWL	Director of PWD	0	50,000	4,030.20	50,000	50,000	50,000	50,000
16	Office of the Premier/Cabinet Secretariat	Director of Information & Communications	0	0	0	0	0	0	0
17	Office of the Premier/Cabinet Secretariat	Senior Policy Analyst	12,000	12,000	6,000.00	12,000	12,000	12,000	12,000
18	Ministry of Health	Community Mental Health Officer	35,000	32,000	16,000.02	35,000	35,000	35,000	35,000
19	Ministry of Health	Chief Medical Officer	136,000	176,000	73,128.74	176,000	140,000	140,000	140,000
20	Legal	Senior Magistrate/Deputy Registrar	0	60,000	0	60,000	60,000	60,000	60,000
21	Ministry of Finance & Economic Development	Director of Statistics	0	60,000	0	60,000	60,000	60,000	60,000
Total			1,091,424	899,200	213,543.54	1,056,160	1,283,000	1,283,000	1,283,000

F. 2015-16 SHORT-TERM TECHNICAL ASSISTANCE PROGRAMME - Financial Report as at 30 September 2015

No.	Ministry/Department	Post	Contract Sum per Year	2015/16 Estimated Budget	Actual Expenditure to Date	2015-16 Revised Budget	2016-17 Budget Projection	2018-19 Budget Projection	2017-18 Budget Projection
1	Legal	Legal Drafter/Consultant Legal Adviser	215,200	215,200	197,632.93	215,200	215,200	215,200	215,200
2	Mo Health and Social Services	HRA/ Director of Health Services	249,600	124,800	124,800.00	249,600	249,600	249,600	249,600
3	Mo Health and Social Services	Clinical Psychologist	220,000	220,000	-	80,000	220,000	220,000	220,000
4	Office of Director of Public Prosecutions	Senior Crown Counsel	123,552	127,200	-	50,000	123,552	123,552	123,552
5	MALHE	Environment Officer	97,328	103,500	48,664.02	97,328	97,328	97,328	97,328
6	MOHSS	Child Safeguarding Specialist	209,600	209,600	104,800.02	209,600	209,600	209,600	209,600
7	Cabinet Secretariat	Monitoring and Evaluation Advisor	80,000	80,000	-	80,000	80,000	80,000	80,000
8	Legal	Consultant Parliamentary Counsel	209,320	80,000	-	80,000	209,320	209,320	209,320
9	IRD, MCRS	Tax Advisor	269,600	260,000	148,790.41	269,600	269,600	269,600	269,600
10	MOHSS	Senior Social Worker	194,600	185,000	97,300.02	194,600	194,600	194,600	194,600
11	Legal	Design of Legal Aid Framework	50,000	50,000	6,328.16	50,000	0	0	0
12	MCWL	Technical Advisor to Port Manager	92,000	0	-	0	0	0	0
13	MoHSS	Biomedical Technician	92,000	0	-	40,000	92,000	92,000	92,000
14	Legal	UNCAC Assessment	70,000	70,000	-	70,000	0	0	0
15	MoFEM	Financial Advisor	336,000	336,000	-	112,000	336,000	336,000	336,000
16	Internal Audit Unit, MoFeM	Audit Advisor	180,000	180,000	-	120,000	180,000	180,000	180,000
17	Office of Auditor General	Audit Advisor	160,000	160,000	-	106,667	160,000	160,000	160,000
18	Office of the Deputy Governor	Building Maintenance Appraiser	92,000	92,000	-	61,333	92,000	92,000	92,000
19	MoEYAs	Curriculum Leadership Coach	116,700	116,700	-	77,800	116,700	116,700	116,700
20	MoHSS	Physiotherapist	92,000			35,000	92,000	92,000	92,000
21	MATLHE	Housing Consultant	92,000			35,000	92,000	92,000	92,000
22	MATLHE	Legislative Drafter for Environment	125,000			125,000	125,000	125,000	125,000
23	MoHSS	Occupational Health Therapist	98,000			35,000	98,000	98,000	98,000
24	MoEYAS	Education Planner	92,000			32,000	92,000	92,000	92,000
25	MOHSS	Family Nurse Practitioner	98,000			35,000	98,000	98,000	98,000
		PAI Consultant			80,219.56				
Total			3,654,500	2,610,000	808,535.12	2,460,728	3,442,500	3,442,500	3,442,500

Less PAI Consultant

728,315.56

G. GOM CAPACITY DEVELOPMENT – 2015-16 - Long-term Awards

No	Programme	Institution/Location		End Date	Actual Cost 2015/16
1	BSc Structural Engineering	University of Technology, Jamaica	4 years	Jul-16	1,580.00
2	MBBS Medicine & Surgery	University of The West Indies (Mona)	5 years	Jul-17	76,209.38
3	BSc Environmental Health Management	COSTAATT, Trinidad & Tobago	4 years	Jul-16	47,322.24
4	BSc Land Surveying	University of Technology, Jamaica	3 years	Jul-16	102,226.67
5	BSc Social Statistics	University of The West Indies (Mona)	3 years	Jul-16	55,996.04
6	BSc in Geology	Kingston University (London)	3 years	Jul-16	129,015.20
7	BSc in Geology	Kingston University (London)	4 years	Jul-17	94,058.62
8	BA English/English Literature	University of the West Indies (Cave Hill)	3 years	Jul-17	61,115.07
9	BSc Computer Science	University of the West Indies (Mona)	3 years	Jul-16	50,510.82
10	Registered Nurse/General Nursing	Barbados Community College	4 years	Sep-16	60,737.82
11	BSc Mathematics with teacher training	University of Technology	4 years	Jul-18	85,561.35
12	BSc Construction Management	University of Technology	4 years	Jul-18	103,323.24
13	BSc Social Work	University of The West Indies (MONA)	3 years	Jul-17	59,387.16
14	BSc Geology	University of The West Indies (MONA)	3 years	Jul-17	50,482.59
15	BSc Social Statistics	University of The West Indies (MONA)	3 years	Jul-17	59,546.02
16	BSc Economics & Accounting	UWI, Cave Hill	3 years	Jul-17	63,096.47
17	BSc Surveying & Geographic Information Science	University of Technology	3 years	Jul-19	81,670.53
18	MBBS	UWI St Augustine Campus	4 years	Jul-19	93,186.13
19	MBBS	UWI St Augustine Campus	4 years	Jul-19	73,087.83
20	BSc Geography/Social Studies	UWI (MONA)	2 years	Jul-17	68,227.89
21	BSc Diagnostic Imaging	UWI (MONA)	4 years	Jul-19	90,601.95
22	B.Ed Educational Administration	UWI (MONA)	3 years	Jul-18	69,204.67
23	Legal Education Certificate	Norman Manley Law School	2 years	Jul-17	37,080.35
24	BA Literatures in English	UWI (Cave Hill)	4 years	Jul-19	57,519.62
25	BSc Food Science & Technology	University of Trinidad & Tobago	3 years	Jul-18	42,352.90

H. LONG TERM LEARNING AND DEVELOPMENT REQUIEMENTS 2015-16

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 Anaesthetist/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

I. Project Data as at 30th September, 2015

Name of Project -Sector	Ministry Responsible	Status	Financier	Budget 2015-16 EC\$	Expenditure EC\$	Balance(Budget-Exp.) EC\$
Economic Infrastructure						
Geothermal Exploration	MCW&L	Ongoing	DFID	\$4,100,000	\$987,383	\$3,112,617
Roads & Bridges	MCW&L	Ongoing	DFID	\$1,763,300	\$0	\$1,763,300
Port Development	MOFEM	Ongoing	EU	\$1,026,100	\$0	\$1,026,100
Fibre Optic	CabSec	Ongoing	EU	\$749,100	\$0	\$749,100
Economic Infrastructure Development	MOFEM	Ongoing	EU	\$2,000,000	\$639,992	\$1,360,008
MUL GENSET	MOFEM	Ongoing	DFID	\$10,000,000	\$0	\$10,000,000
Watercourse Embankment Protection	MOFEM	Ongoing	EU	\$265,000	\$0	\$265,000
Water Supply Upgrade	MCW&L	Ongoing	DFID	\$820,000	\$0	\$820,000
Electricity Distribution	MCW&L	Ongoing	DFID	\$627,000	\$0	\$627,000
MDC Operations	OP	Ongoing	DFID	\$2,000,000	\$1,230,985	\$769,015
Liquid Waste Management	MOFEM	Ongoing	DFID	\$580,000	\$0	\$580,000
ICT	OP	Ongoing	EU	\$1,275,000	\$352,926	\$922,074
Ferry Terminal Upgrade	MCW&L	Ongoing	EU	\$175,000	\$122,592	\$52,408
Disaster Preparedness	ODG	Ongoing	DFID	\$0	\$0	\$0
Road Refurbishment - Salem to St. Johns	MCW&L	Closed	DFID	\$0	\$0	\$0
Carr's Bay Port Development	MOFEM	Closed	EU	\$0	\$0	\$0
Port Development (Gun Hill)	MOFEM	Closed	EU	\$0	\$0	\$0
Private Sector Development	MOFEM	Closed	DFID	\$0	\$0	\$0
Aeronautical Project	MCW&L	Ongoing	DFID	\$0	\$0	\$0
TOTAL				\$25,380,500	\$3,333,878	\$22,046,622
DFID				\$19,890,300	\$2,218,368	\$17,671,932
EU				\$5,490,200	\$1,115,510	\$4,374,690
GOM				\$0	\$0	\$0
Social Infrastructure, Research & Services						
Hospital Redevelopment project	MOFEM	Ongoing	DFID	\$1,000,000	\$907,963	\$92,037
BNTF 7	MOFEM	Ongoing	CDB	\$500,000	\$203,882	\$296,119
Davy Hill	MOFEM	Ongoing	EU	\$1,300,000	\$0	\$1,300,000
Emergency Shelters	MOFEM	Ongoing	DFID	\$252,000	\$2,095	\$249,905
Social Housing	MOFEM	Ongoing	DFID	\$1,999,550	\$10,685	\$1,988,865
Housing Programme	MOFEM	Ongoing	EU	\$828,600	\$0	\$828,600
Lookout Housing Force 10	MOFEM	Ongoing	EU	\$1,200,000	\$575,060	\$624,940
Credit Union Support to Housing	MOFEM	Ongoing	EU	\$1,000,000	\$0	\$1,000,000
Promotion and Development	MOFEM	Ongoing	EU	\$800,000	\$0	\$800,000
Equipping the Abattoir	MALHE	Ongoing	EU	\$177,600	\$51,109	\$126,491
Toilet Facilities for the Vulnerable	MAHLE	Closed	EU	\$0	\$0	\$0
Total				\$9,057,750	\$1,750,794	\$7,306,956
DFID				\$3,251,550	\$920,743	\$2,330,807
EU				\$5,306,200	\$626,169	\$4,680,031
CDB				\$500,000	\$203,882	\$296,119
UNECLAC				\$0	\$0	\$0
GOM				\$0	\$0	\$0

Name of Project -Sector	Ministry Responsible	Status	Financier	Budget 2015-16 EC\$	Expenditure EC\$	Balance(Budget-Exp.) EC\$
Public Administration, Buildings and Reform						
PSRII	ODG	Ongoing	DFID	\$265,200	\$112,607	\$152,593
Access Coordinator	MCW	Ongoing	DFID	\$20,500	\$0	\$20,500
Government Accommodation	MOFEM	Ongoing	DFID	\$2,200,000	\$1,694,846	\$505,154
Capacity Development Fund	MOFEM	Ongoing	DFID	\$0	\$0	\$0
Project Management	MOFEM	Ongoing	EU	\$2,500,000	\$257,429	\$2,242,571
Miscellaneous (Small Capital Proj.) 14	MOFEM	Ongoing	DFID	\$302,000	\$0	\$302,000
Media Exchange Development	Cabsec	Ongoing	GOM	\$573,339	\$573,245	\$94
Technical Support	MOFEM	Closed	DFID	\$0	\$0	\$0
Total				\$5,861,039	\$2,638,126	\$3,222,913
DFID				\$2,787,700	\$1,807,453	\$678,247
EU				\$2,500,000	\$257,429	\$2,242,571
GOM				\$573,339	\$573,245	\$94
Education						
Education Infrastructure (PCN)	MOFEM	Ongoing	DFID	\$394,300	\$109,492	\$284,808
Montserrat Secondary School Rehabilitation	MOE	Ongoing	GOM	\$763,900	\$763,900	\$0
Teacher Enhancement Project	MOE	Ongoing	CDB	\$117,100	\$0	\$117,100
Early Childhood Development	MOE	Ongoing	UNICEF	\$20,700	\$16,850	\$3,850
Sport Centre	MOE	Closed	EU	\$0	\$0	\$0
Total				\$1,296,000	\$126,342	\$284,808
DFID				\$394,300	\$109,492	\$284,808
EU				\$0	\$0	\$0
Agriculture						
Darwin Initiative Post Project	MALHE	Ongoing	DARWIN	\$170,700	\$119,314	\$51,386
Overseas Territories Environmental	MALHE	Ongoing	OPEP	\$0	\$0	\$0
Total				\$170,700	\$119,314	\$51,386
OPEP				\$0	\$0	\$0
DARWIN				\$170,700	\$119,314	\$51,386
Statistical Research and Miscellaneous Projects						
Census 2012	MOFEM	Ongoing	DFID	\$157,400	\$0	\$157,400
Miscellaneous 14	MOFEM	Ongoing	EU	\$1,219,600	\$544,774	\$674,826
Total				\$1,377,000	\$544,774	\$832,226
DFID				\$157,400	\$0	\$157,400
GOM				\$0	\$0	\$0
EU				\$1,219,600	\$544,774	\$674,826

Financier	Budget	Expenditure	Balance
DFID	\$26,481,250	\$5,056,057	\$21,425,193
EU	\$14,516,000	\$2,543,882	\$11,972,118
CDB	\$617,100	\$203,882	\$413,219
OPEP	\$0	\$0	\$0
DARWIN	\$170,700	\$119,314	\$51,386
UNICEF	\$42,000	\$31,201	\$10,799
UNECLAC	\$0	\$0	\$0
GOM	\$1,337,239	\$1,337,145	\$94
Total	\$43,164,289	\$9,291,479	\$33,872,810