



# BILLET D'ÉTAT

XXI  
2004

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WEDNESDAY, 8th DECEMBER, 2004

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BUDGET OF THE STATES  
FOR 2005

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## FOREWORD

As set out previously, from an accounting point of view, implementing the Review of the Machinery of Government has been made more difficult by the commencement date of the new structure (i.e. May 2004). To avoid unnecessary complexity during this transition period a pragmatic approach has been adopted.

The Accounts for the year ended 31 December 2003 were prepared on the old Committee structure and, therefore, the comparative figures used in this Report have been restated to reflect the new Departmental structure.

Furthermore, as reported in the 2004 Interim Financial Report, there have been a number of transfers of budgets between the new Departments to reflect the reallocation of responsibilities. These changes have been reflected in this Report by restating the 2004 Budget figures.

However, it is inevitable that as the new political structure evolves over time, further changes will be made to the detailed budgets of the individual Departments.

A handwritten signature in black ink, reading "D. M. Clark". The signature is written in a cursive style with a large, stylized 'D' and 'C'.

D M Clark B.Sc, FCA  
States Treasurer  
1 November 2004

# ***BILLET D'ÉTAT***

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## **TO THE MEMBERS OF THE STATES OF THE ISLAND OF GUERNSEY**

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I have the honour to inform you that a Special Meeting of the States of Deliberation will be held at **THE ROYAL COURT HOUSE, on WEDNESDAY, the 8<sup>th</sup> DECEMBER, 2004**, at 9.30am, for the purpose of considering the States Budget for 2005 which has been submitted for debate by the Policy Council.

**DE V. G. CAREY**  
Bailiff and Presiding Officer

The Royal Court House  
Guernsey  
19<sup>th</sup> November 2004

# INCOME AND EXPENDITURE SUMMARY

	<b>Budget 2005 £'000</b>	<b>Budget 2004 £'000</b>	<b>Accounts 2003 £'000</b>	<b>Accounts 2002 £'000</b>
<b>Revenue Income</b>				
Income Tax	257,000	252,650	238,968	236,822
Other Taxes	48,425	44,550	43,224	36,649
Miscellaneous Income	2,575	3,200	5,777	14,849
	<hr/>	<hr/>	<hr/>	<hr/>
	308,000	300,400	287,969	288,320
<b>Revenue Expenditure</b>	(289,459)	(276,635)	(254,390)	(239,728)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Operating Surplus</b>	18,541	23,765	33,579	48,592
<b>Capital Income</b>	500	5,006	5,023	13,991
	<hr/>	<hr/>	<hr/>	<hr/>
	£19,041	£28,771	£38,602	£62,583
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Capital Expenditure</b>				
Major Construction and Development Projects	33,456	38,140	23,205	19,099
Miscellaneous Capital Works	12,365	12,305	6,925	3,388
Transfers to Corporate Housing Programme Fund	5,000	-	9,789	3,000
Equipment, Machinery and Vehicles	3,001	4,435	5,869	2,479
ICT Projects	3,006	4,261	5,319	4,854
	<hr/>	<hr/>	<hr/>	<hr/>
	£56,828	£59,141	£51,107	£32,820
	<hr/>	<hr/>	<hr/>	<hr/>

**GENERAL REVENUE  
INCOME AND  
EXPENDITURE**

## REVENUE INCOME

	Budget 2005	Budget 2004	Accounts 2003
	£	£	£
<b>Income Tax</b>	<b>257,000,000</b>	<b>252,650,000</b>	<b>238,968,313</b>
<b>Other Taxes</b>			
Customs and Immigration			
Excise duties, etc.			
Beer	2,100,000	1,800,000	1,896,286
Cider	225,000	210,000	219,984
Motor Spirit	2,040,000	2,040,000	1,993,779
Spirits	1,900,000	1,720,000	1,811,276
Tobacco	7,950,000	7,160,000	7,101,703
Wine	2,300,000	2,100,000	2,108,454
Less duties collected for Sark	(190,000)	(190,000)	(158,568)
Import duties on foreign goods, etc.	500,000	460,000	357,299
	16,825,000	15,300,000	15,330,213
Document duty, etc	16,550,000	15,000,000	13,565,429
Dwellings profit tax	-	-	18,930
Exempt company fees	5,000,000	5,000,000	4,896,896
Motor vehicle tax	6,000,000	5,250,000	5,428,025
Tax on rateable values	4,050,000	4,000,000	3,974,011
	<b>48,425,000</b>	<b>44,550,000</b>	<b>43,213,504</b>
<b>Miscellaneous Income</b>			
Court fines and fixed penalties	850,000	850,000	900,299
Interest receivable	600,000	750,000	448,687
Loan Funds Interest	25,000	20,000	21,289
Sale of registration marks	30,000	50,000	35,373
States Trading Companies dividends	250,000	750,000	193,133
Surplus on Notes and Coins Account	800,000	760,000	681,912
Television tender payments	20,000	20,000	18,967
	<b>2,575,000</b>	<b>3,200,000</b>	<b>2,299,660</b>
<b>Other Income Per 2003 Accounts</b>	<b>-</b>	<b>-</b>	<b>3,487,477</b>
<b>TOTAL REVENUE INCOME</b>	<b>308,000,000</b>	<b>300,400,000</b>	<b>287,968,954</b>

## REVENUE EXPENDITURE SUMMARY

	Budget 2005	Budget 2004	Accounts 2003
	£	£	£
Policy Council	8,500,000	7,863,000	7,192,308
Treasury and Resources Department	19,969,000	18,165,000	16,272,810
Commerce and Employment Department	12,260,000	12,304,000	11,643,929
Culture and Leisure Department	3,150,000	2,768,000	2,962,748
Education Department	62,225,000	59,600,000	52,313,498
Environment Department	8,700,000	7,734,700	7,536,125
Health and Social Services Department	79,730,000	73,100,000	68,528,963
Home Department	24,900,000	24,046,000	20,312,892
Housing Department	1,600,000	2,650,000	2,637,055
Public Services Department	9,200,000	10,134,300	9,166,089
Social Security Department	59,225,000	58,270,000	55,823,277
<b>TOTAL REVENUE EXPENDITURE</b>	<b>289,459,000</b>	<b>276,635,000</b>	<b>254,389,694</b>

# POLICY COUNCIL

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Archive Service</b>						
Premises	6,000		5,000		5,178	
Staff	136,000		130,000		117,656	
Supplies and services	35,000		30,000		22,594	
	177,000		165,000		145,428	
<i>Less operating income</i>	(2,000)		-		-	
		175,000		165,000		145,428
<b>External Affairs and Government Business</b>						
<b>Administration</b>						
Staff	405,000		370,000		362,487	
Supplies and services	345,000		315,000		125,910	
Consultants fees	365,000		400,000		292,572	
Provision of hospitality to visitors	30,000		21,000		13,041	
	1,145,000		1,106,000		794,010	
<i>Less recoveries</i>	-		-		(1,000)	
	1,145,000		1,106,000		793,010	
<b>Contributions to Aid Overseas</b>						
<b>Grants</b>	1,500,000		1,350,000		1,199,058	
<b>Emergency Disaster Relief</b>						
Liberia Crisis Appeal	-		-		30,000	
General provision	200,000		-		-	
	1,700,000		1,350,000		1,229,058	
<b>Elections</b>						
Staff	-		15,000		61,176	
Supplies and services	-		85,000		46,996	
Consultants fees	-		-		2,606	
	-		100,000		110,778	
<b>Government Business</b>						
Premises	170,000		150,000		141,830	
Staff	580,000		570,000		545,775	
Supplies and services	405,000		504,800		284,059	
	1,155,000		1,224,800		971,664	
<i>Less recoveries</i>	(5,000)		(4,800)		(3,852)	
	1,150,000		1,220,000		967,812	
<b>Guernsey Financial Services Commission</b>	300,000		300,000		300,000	
<b>Guernsey Tax Tribunal Allowances</b>	9,000		8,000		4,853	
<b>States Tenancies Independent Review Tribunal Allowances</b>	1,000		1,000		-	
		4,305,000		4,085,000		3,405,511



# POLICY COUNCIL

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Human Resources</b>						
Staff	855,000		793,000		796,612	
Supplies and services	602,000		593,000		491,085	
Consultants fees	17,000		17,000		96,083	
	<u>1,474,000</u>		<u>1,403,000</u>		<u>1,383,780</u>	
Less recoveries	(14,000)		(14,000)		(7,473)	
	<u>1,460,000</u>		<u>1,389,000</u>		<u>1,376,307</u>	
<b>Legal Aid Scheme</b>						
Administration	150,000		130,000		104,004	
Civil Legal Aid	760,000		750,000		761,796	
Criminal Legal Aid	760,000		740,000		650,893	
	<u>1,670,000</u>		<u>1,620,000</u>		<u>1,516,693</u>	
Less recoveries	(70,000)		(70,000)		(37,440)	
	<u>1,600,000</u>		<u>1,550,000</u>		<u>1,479,253</u>	
<b>Policy and Research Unit</b>						
<b>Administration</b>						
Staff	470,000		540,000		534,997	
Supplies and services	60,000		75,000		46,877	
Consultants fees	10,000		15,000		33,711	
	<u>540,000</u>		<u>630,000</u>		<u>615,585</u>	
<b>Household Expenditure Survey</b>						
Supplies and services	68,000		-		-	
Consultants fees	112,000		-		-	
	<u>180,000</u>		<u>-</u>		<u>-</u>	
<b>Strategic and Corporate Initiatives</b>						
Supplies and services	60,000		50,000		-	
Consultants fees and contracted-out work	200,000		222,000		170,224	
Grants	60,000		57,000		-	
	<u>320,000</u>		<u>329,000</u>		<u>170,224</u>	
	<u>1,040,000</u>		<u>959,000</u>		<u>785,809</u>	
<b>Use of Accumulated Unspent Balances</b>						
	<u>8,580,000</u>		<u>8,148,000</u>		<u>7,192,308</u>	
	<u>(280,000)</u>		<u>(285,000)</u>		<u>-</u>	
	<u>8,300,000</u>		<u>7,863,000</u>		<u>7,192,308</u>	
<b>Scrutiny Committee</b>						
Staff	140,000		-		-	
Supplies and services	10,000		-		-	
Consultants fees	50,000		-		-	
	<u>200,000</u>		<u>-</u>		<u>-</u>	
<b>TOTAL REVENUE EXPENDITURE</b>		<b>8,500,000</b>		<b>7,863,000</b>		<b>7,192,308</b>

# TREASURY AND RESOURCES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Income Tax</b>						
Premises	71,000		70,000		60,279	
Staff	3,120,000		3,000,000		2,874,801	
Supplies and services	1,244,000		1,030,000		1,072,387	
Consultants fees	15,000		15,000		6,513	
		<b>4,450,000</b>		<b>4,115,000</b>		<b>4,013,980</b>
<b>Information and Communications Technology</b>						
Staff	640,000		535,000		477,499	
Supplies and services	590,000		480,000		364,416	
Consultants fees	20,000		20,000		3,948	
Contracted-out work	150,000		115,000		124,099	
		<b>1,400,000</b>		<b>1,150,000</b>		<b>969,962</b>
<b>Insurance and Risk Management</b>						
Premises	65,000		60,000		-	
Staff	45,000		45,000		41,667	
Supplies and services	60,000		50,000		14,982	
Consultants fees	70,000		55,000		61,186	
Contracted-out work	85,000		95,000		20,824	
Insurance premiums and transfers to Insurance Deductible Fund	3,600,000		3,340,000		2,158,515	
	3,925,000		3,645,000		2,297,174	
Less recoveries	(1,600,000)		(1,540,000)		(1,051,863)	
		<b>2,325,000</b>		<b>2,105,000</b>		<b>1,245,311</b>
<b>Strategic Property Services</b>						
Premises	785,000		690,000		689,353	
Staff	750,000		562,000		337,850	
Supplies and services	60,000		81,000		31,555	
Consultants fees	150,000		60,000		33,103	
Contracted-out work	515,000		474,000		538,469	
Rent	480,000		450,000		437,583	
	2,740,000		2,317,000		2,067,913	
Less operating income	(1,365,000)		(1,204,000)		(1,374,244)	
		<b>1,375,000</b>		<b>1,113,000</b>		<b>693,669</b>
<b>Treasury</b>						
<b>Administration</b>						
Staff	1,650,000		1,725,000		1,583,621	
Supplies and services	1,150,000		1,140,000		981,885	
Consultants fees	25,000		80,000		121,778	
Contracted-out work	25,000		45,000		17,451	
	2,850,000		2,990,000		2,704,735	
Less recoveries	(100,000)		(85,000)		(84,492)	
	2,750,000		2,905,000		2,620,243	
<b>Audit</b>						
Staff	300,000		250,000		213,364	
Supplies and services	25,000		25,000		19,769	
Contracted-out work	90,000		165,000		63,339	
External Audit fee	55,000		52,000		47,307	
	470,000		492,000		343,779	

# TREASURY AND RESOURCES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Treasury (continued)</b>						
<b>Cadastre</b>						
Premises	7,000		12,000		4,447	
Staff	250,000		235,000		207,667	
Supplies and services	35,000		29,000		18,708	
	292,000		276,000		230,822	
<i>Less recoveries</i>	(12,000)		(10,000)		(22,908)	
	280,000		266,000		207,914	
		<b>3,500,000</b>		<b>3,663,000</b>		<b>3,171,936</b>
<b>Commonwealth Parliamentary Association</b>						
Annual contribution to General Council	25,000		24,000		23,070	
Supplies and services	30,000		31,000		20,813	
	55,000		55,000		43,883	
<i>Less operating income</i>	(5,000)		(5,000)		(2,101)	
		<b>50,000</b>		<b>50,000</b>		<b>41,782</b>
<b>Courts</b>						
<b>Bailiff</b>						
Staff	775,000		722,000		729,814	
Supplies and services	88,000		76,000		86,428	
Consultants fees	2,000		2,000		-	
Grant - Royal Court Fund	10,000		10,000		794	
	875,000		810,000		817,036	
<b>Court of Appeal</b>	100,000		80,000		117,917	
<b>Court Buildings</b>						
Premises	102,000		100,000		80,067	
Staff	45,000		42,500		33,025	
Supplies and services	8,000		7,500		10,433	
	155,000		150,000		123,525	
<b>Greffe</b>						
Premises	2,000		2,000		1,710	
Staff	930,000		870,000		796,707	
Supplies and services	200,000		185,000		156,516	
Consultants fees	3,000		3,000		-	
	1,135,000		1,060,000		954,933	
<i>Less operating income</i>	(635,000)		(620,000)		(596,420)	
	500,000		440,000		358,513	
<b>H.E. Lieutenant Governor</b>						
Establishment allowance and salary	600,000		580,000		537,351	

# TREASURY AND RESOURCES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Courts (continued)</b>						
<b>Interception of Communications</b>	15,000		10,000		180	
<b>Law Officers</b>						
Premises	22,000		20,000		13,351	
Staff	2,000,000		1,850,000		1,578,423	
Supplies and services	233,000		225,000		266,936	
Consultants fees	90,000		120,000		(3,474)	
	2,345,000		2,215,000		1,855,236	
<i>Less operating income</i>	(60,000)		(25,000)		(61,442)	
	2,285,000		2,190,000		1,793,794	
<b>Magistrates Court</b>						
Staff	224,000		211,000		127,993	
Supplies and services	14,000		7,000		10,663	
	238,000		218,000		138,656	
<i>Less operating income</i>	(18,000)		(18,000)		(17,000)	
	220,000		200,000		121,656	
<b>Sergeant and Sheriff</b>						
Premises	5,000		5,000		2,632	
Staff	332,000		307,000		288,294	
Supplies and services	38,000		38,000		28,404	
	375,000		350,000		319,330	
<i>Less operating income</i>	(125,000)		(120,000)		(132,375)	
	250,000		230,000		186,955	
		5,000,000		4,690,000		4,056,927
<b>Payments to States Members</b>						
Allowances	1,495,000		1,010,000		919,588	
Pensions and pension contributions	230,000		160,000		149,531	
		1,725,000		1,170,000		1,069,119
		19,825,000		18,056,000		15,262,686
<b>Use of Accumulated Unspent Balances</b>		(1,600,000)		(1,466,000)		-
		18,225,000		16,590,000		15,262,686
<b>Public Accounts Committee</b>						
Staff	55,000		-		-	
Supplies and services	5,000		-		-	
Contracted-out work	240,000		240,000		-	
		300,000		240,000		-
<b>Alderney - Domestic Account Net Revenue cash allocation</b>						
Formula led headings	24,000		25,000		(385,304)	
Non-formula led headings	1,550,000		1,361,750		1,395,428	
		1,574,000		1,386,750		1,010,124
<b>Use of Accumulated Unspent Balances</b>		(130,000)		(51,750)		-
		1,444,000		1,335,000		1,010,124
<b>TOTAL REVENUE EXPENDITURE</b>		19,969,000		18,165,000		16,272,810

# COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration and Central Services</b>						
Premises	142,000		103,000		113,846	
Staff	639,000		889,000		840,257	
Supplies and services	274,000		334,000		311,458	
Consultants fees	-		17,000		140,424	
	1,055,000		1,343,000		1,405,985	
<i>Less operating income</i>	(2,000)		(2,000)		-	
		1,053,000		1,341,000		1,405,985
<b>Economic Development</b>						
<b>Economic Development Unit</b>						
Staff	409,000		20,000		125,514	
Supplies and services	77,000		9,000		16,681	
Consultants fees	60,000		46,000		14,858	
Office of Public Trustee	30,000		-		-	
	576,000		75,000		157,053	
<i>Less operating income</i>	(2,000)		-		(15,570)	
	574,000		75,000		141,483	
<b>Strategic Projects</b>						
Supplies and services	-		5,000		3,685	
Consultants fees	200,000		450,000		44,265	
	200,000		455,000		47,950	
<b>Transport Links Financial Concessions</b>	825,000		800,000		767,020	
		1,599,000		1,330,000		956,453
<b>Industry and Commerce</b>						
<b>Industry and Commerce Unit</b>						
Premises	15,000		15,000		141	
Staff	688,000		604,000		541,020	
Supplies and services	168,000		177,000		112,676	
Contracted-out work	10,000		10,000		1,117	
	881,000		806,000		654,954	
<i>Less operating income</i>	(22,000)		(20,000)		(11,154)	
	859,000		786,000		643,800	
<b>Promotion and Development</b>						
Staff	149,000		240,000		282,941	
Supplies and services	378,000		464,000		432,080	
Consultants fees	128,000		135,000		104,306	
Exhibition Support Scheme	100,000		120,000		71,785	
Grant to Guernsey Enterprise Agency	25,000		25,000		25,000	
Grant to Guernsey Promotional Agency	360,000		200,000		169,425	
Grant to Guernsey Training Agency Trust	400,000		365,000		364,150	
	1,540,000		1,549,000		1,449,687	
<i>Less operating income</i>	(2,000)		(4,000)		(2,150)	
	1,538,000		1,545,000		1,447,537	

# COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Industry and Commerce (continued)</b>						
<b>Regulation of Utilities</b>						
Utilities Appeals Tribunal	6,000		5,000		79,758	
		2,403,000		2,336,000		2,171,095
<b>Primary Industries</b>						
<b>Primary Industries Unit</b>						
Premises	32,000		31,000		39,308	
Staff	734,000		658,000		614,977	
Supplies and services	385,000		370,000		348,918	
Consultants fees	44,000		76,000		82,306	
Contracted-out work	65,000		67,000		63,812	
	1,260,000		1,202,000		1,149,321	
Less operating income	(86,000)		(91,000)		(105,309)	
	1,174,000		1,111,000		1,044,012	
<b>Promotion and Development</b>						
Grants	133,000		170,000		134,878	
Bovine Spongiform Encephalopathy compensation payments	3,000		6,000		600	
Cull Cattle compensation payments	57,000		69,000		52,950	
Dairy Farm Management Payment Scheme	2,025,000		2,025,000		1,918,408	
Farm Waste Systems Grant Scheme	-		-		214,342	
Glasshouse Clearance Pilot Scheme	-		30,000		-	
Interest Subsidy Scheme	200,000		250,000		130,385	
Organic Milk Support Scheme	50,000		50,000		11,719	
	2,468,000		2,600,000		2,463,282	
		3,642,000		3,711,000		3,507,294
<b>Visitor Economy</b>						
<b>Visitor Economy Unit</b>						
Premises	11,000		12,000		12,587	
Staff	832,000		931,000		805,717	
Supplies and services	131,000		58,000		41,574	
Consultants fees	12,000		-		-	
Contracted-out work	36,000		37,000		34,300	
	1,022,000		1,038,000		894,178	
Less operating income	(72,000)		(81,000)		(83,095)	
	950,000		957,000		811,083	
<b>Marketing and Product Development Activities</b>						
Supplies and services	3,373,000		3,308,000		3,080,756	
Less operating income	(100,000)		(269,000)		(288,737)	
	3,273,000		3,039,000		2,792,019	
		4,223,000		3,996,000		3,603,102
<b>Use of Accumulated Unspent Balances</b>		12,920,000 (660,000)		12,714,000 (410,000)		11,643,929 -
<b>TOTAL REVENUE EXPENDITURE</b>		12,260,000		12,304,000		11,643,929

## CULTURE AND LEISURE DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration and Policy Implementation</b>						
Staff	293,000		238,000		214,294	
Supplies and services	48,000		43,000		18,651	
		<b>341,000</b>		<b>281,000</b>		<b>232,945</b>
<b>Beau Sejour Centre</b>						
Premises	646,000		547,000		374,284	
Staff	2,144,000		2,020,000		2,025,429	
Operating expenditure	841,000		833,000		973,279	
	<b>3,631,000</b>		<b>3,400,000</b>		<b>3,372,992</b>	
<i>Less operating income</i>	<i>(2,592,000)</i>		<i>(2,425,000)</i>		<i>(2,106,795)</i>	
	<b>1,039,000</b>		<b>975,000</b>		<b>1,266,197</b>	
<i>Less funding from Channel Islands Lottery</i>	<i>(100,000)</i>		<i>(100,000)</i>		<i>(50,000)</i>	
		<b>939,000</b>		<b>875,000</b>		<b>1,216,197</b>
<b>Cultural Activities Inside the Island</b>						
Staff	38,000		-		-	
Supplies and services	13,000		1,000		1,147	
Grants - General	56,500		56,500		54,794	
Grant to Friends of St James	57,500		57,500		57,500	
Victor Hugo Promotion	-		40,000		-	
		<b>165,000</b>		<b>155,000</b>		<b>113,441</b>
<b>Historic Sites</b>						
Premises	31,000		31,000		19,692	
Staff	121,000		122,000		100,485	
Supplies and services	29,000		30,000		22,121	
Consultants fees	3,000		7,000		14,609	
Upkeep, repair and restoration	161,000		151,000		116,119	
	<b>345,000</b>		<b>341,000</b>		<b>273,026</b>	
<i>Less operating income</i>	<i>-</i>		<i>(1,000)</i>		<i>(406)</i>	
		<b>345,000</b>		<b>340,000</b>		<b>272,620</b>
<b>Liberation Day</b>						
Co-ordination and staging of celebrations	193,000		99,000		115,317	
<i>Less recoveries</i>	<i>(58,000)</i>		<i>(35,000)</i>		<i>(42,795)</i>	
		<b>135,000</b>		<b>64,000</b>		<b>72,522</b>
<b>Museums and Galleries</b>						
Premises	72,000		51,000		49,528	
Staff	787,000		728,000		705,828	
Supplies and services	251,000		230,000		203,190	
Consultants fees	3,000		33,000		8,177	
Contracted-out work	2,000		2,000		2,015	
	<b>1,115,000</b>		<b>1,044,000</b>		<b>968,738</b>	
<i>Less admission charges</i>	<i>(160,000)</i>		<i>(188,000)</i>		<i>(163,205)</i>	
<i>Less operating income</i>	<i>(50,000)</i>		<i>(56,000)</i>		<i>(74,083)</i>	
		<b>905,000</b>		<b>800,000</b>		<b>731,450</b>
<b>Outdoor Sports Facilities</b>						
Premises	119,000		109,000		192,397	
Staff	155,000		146,000		141,080	
	<b>274,000</b>		<b>255,000</b>		<b>333,477</b>	
<i>Less operating income</i>	<i>(168,000)</i>		<i>(163,000)</i>		<i>(168,746)</i>	
		<b>106,000</b>		<b>92,000</b>		<b>164,731</b>

## CULTURE AND LEISURE DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
Sports Commission funding		254,000		170,000		157,708
1204 Celebrations		-		-		1,134
		<u>3,190,000</u>		<u>2,777,000</u>		<u>2,962,748</u>
Use of Accumulated Unspent Balances		(40,000)		(9,000)		-
<b>TOTAL REVENUE EXPENDITURE</b>		<b>3,150,000</b>		<b>2,768,000</b>		<b>2,962,748</b>

## EDUCATION DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration and Central Services</b>						
Premises	490,000		490,000		600,871	
Staff	6,067,000		5,629,000		5,273,067	
Supplies and services	7,995,000		8,745,000		3,267,468	
Consultants Fees	98,000		98,000		122,078	
Grants	329,000		329,000		324,089	
Apprenticeship Scheme - grants to employers	716,000		716,000		763,575	
	<u>15,695,000</u>		<u>16,007,000</u>		<u>10,351,148</u>	
Less recoveries	(209,000)		(209,000)		(263,280)	
		<b>15,486,000</b>		<b>15,798,000</b>		<b>10,087,868</b>
<b>College of Further Education</b>						
Premises	150,000		150,000		131,294	
Staff	5,252,000		4,778,000		4,426,175	
Supplies and services	712,000		712,000		659,258	
	<u>6,114,000</u>		<u>5,640,000</u>		<u>5,216,727</u>	
Less operating income	(665,000)		(650,000)		(634,524)	
		<b>5,449,000</b>		<b>4,990,000</b>		<b>4,582,203</b>
<b>Grants to Colleges</b>						
Blanchelande College	-		424,000		418,334	
Elizabeth College	-		1,678,000		1,674,880	
Ladies College	-		1,395,000		1,311,838	
		<b>-</b>		<b>3,497,000</b>		<b>3,405,052</b>
<b>Schools</b>						
<b>Primary Sector</b>						
Premises	815,000		693,000		885,775	
Staff	10,722,000		9,965,000		9,432,455	
Supplies and services	400,000		400,000		369,148	
	<u>11,937,000</u>		<u>11,058,000</u>		<u>10,687,378</u>	
Less recoveries	(10,000)		(10,000)		(38,152)	
		<b>11,927,000</b>		<b>11,048,000</b>		<b>10,649,226</b>



# EDUCATION DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Schools (continued)</b>						
<b>Secondary Sector</b>						
Premises	960,000		855,000		681,506	
Staff	12,956,000		12,018,000		11,461,517	
Supplies and services	941,000		941,000		975,898	
	<u>14,857,000</u>		<u>13,814,000</u>		<u>13,118,921</u>	
Less recoveries	(28,000)		(28,000)		(22,761)	
	<u>14,829,000</u>		<u>13,786,000</u>		<u>13,096,160</u>	
<b>Special Education</b>						
Premises	115,000		115,000		110,393	
Staff	2,395,000		2,212,000		2,062,373	
Supplies and services	59,000		59,000		84,391	
	<u>2,569,000</u>		<u>2,386,000</u>		<u>2,257,157</u>	
Less recoveries	(1,000)		(1,000)		(1,338)	
	<u>2,568,000</u>		<u>2,385,000</u>		<u>2,255,819</u>	
<b>Voluntary Sector</b>						
Premises	43,000		43,000		43,296	
Staff	1,157,000		1,102,000		1,059,160	
Supplies and services	41,000		41,000		40,852	
	<u>1,241,000</u>		<u>1,186,000</u>		<u>1,143,308</u>	
		<b>30,565,000</b>		<b>28,405,000</b>		<b>27,144,513</b>
		<u>51,500,000</u>		<u>52,690,000</u>		<u>45,219,636</u>
<b>Grants to Colleges and Libraries</b>						
Blanchelande College	465,000		-		-	
Elizabeth College	1,700,000		-		-	
Guille Alles Library	1,000,000		870,000		889,600	
Ladies College	1,475,000		-		-	
Priaulx Library	260,000		265,000		191,000	
Schools Library Service	375,000		325,000		311,900	
	<u>5,275,000</u>		<u>1,460,000</u>		<u>1,392,500</u>	
<b>Higher and Advanced Education</b>		<b>6,000,000</b>		<b>5,900,000</b>		<b>5,701,362</b>
Use of Accumulated Unspent Balances		<u>(550,000)</u>		<u>(450,000)</u>		<u>-</u>
		<b>5,450,000</b>		<b>5,450,000</b>		<b>5,701,362</b>
<b>TOTAL REVENUE EXPENDITURE</b>		<b>62,225,000</b>		<b>59,600,000</b>		<b>52,313,498</b>

# ENVIRONMENT DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration and Central Services</b>						
Staff	127,000		62,500		-	
Supplies and services	17,000		11,000		-	
		144,000		73,500		-
<b>Environment Policy and Management</b>						
<b>Beaches</b>						
Staff	17,000		16,000		21,848	
Supplies and services	36,000		30,000		23,818	
Contracted-out work	108,000		104,000		93,409	
Upkeep and repair	65,000		67,000		56,490	
	226,000		217,000		195,565	
Less operating income	-		-		(290)	
	226,000		217,000		195,275	
<b>Cliff Paths</b>						
Contracted-out work	156,000		131,000		109,607	
<b>Coastal Management</b>						
Contracted-out work	80,000		80,000		76,239	
Upkeep and repairs	93,000		90,000		74,981	
	173,000		170,000		151,220	
<b>Energy Efficiency</b>						
Consultants fees	-		20,000		16,323	
Less operating income	-		(5,000)		(1,000)	
	-		15,000		15,323	
<b>Environment Services</b>						
Premises	1,000		1,000		3,045	
Staff	215,000		254,500		112,542	
Supplies and services	69,000		94,000		39,215	
Consultants fees	1,000		1,000		-	
Contracted-out work	314,000		81,000		78,051	
L'Ancrese Commons Council Grant	31,000		30,000		30,000	
Environmental enhancement	23,000		51,000		48,454	
Tree planting scheme	100,000		100,000		143,625	
	754,000		612,500		454,932	
Less operating income	(9,000)		(6,000)		(235)	
	745,000		606,500		454,697	
<b>Herm</b>						
Upkeep and repairs	15,000		15,000		12,482	
<b>Lihou Island</b>						
Premises, upkeep and repairs	1,000		1,000		1,890	
Supplies and services	2,000		2,000		235	
	3,000		3,000		2,125	
Less operating income	(1,000)		(1,000)		(1,000)	
	2,000		2,000		1,125	

## ENVIRONMENT DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Environment Policy and Management (continued)</b>						
<b>Parks, Gardens and Plantations</b>						
Premises	41,000		40,000		28,543	
Contracted-out work	624,000		596,000		580,817	
	<u>665,000</u>		<u>636,000</u>		<u>609,360</u>	
		<b>1,982,000</b>		<b>1,792,500</b>		<b>1,549,089</b>
<b>Land Use Planning and Development Regulation</b>						
Staff	1,966,000		1,790,000		1,690,551	
Supplies and services	295,000		323,000		256,970	
Consultants fees	100,000		100,000		21,833	
	<u>2,361,000</u>		<u>2,213,000</u>		<u>1,969,354</u>	
Less operating income	(3,000)		(3,000)		(6,458)	
		<b>2,358,000</b>		<b>2,210,000</b>		<b>1,962,896</b>
<b>Traffic Policy and Traffic Management</b>						
Premises	20,000		21,000		13,385	
Staff	949,000		912,000		770,877	
Supplies and services	416,000		448,000		306,689	
Consultants fees	36,000		31,000		54,240	
Contracted-out work	439,000		400,000		461,368	
	<u>1,860,000</u>		<u>1,812,000</u>		<u>1,606,559</u>	
Less operating income	(454,000)		(453,000)		(417,818)	
					<u>1,188,741</u>	
<b>Scheduled Bus Service Support</b>						
Contract payments, etc.	2,148,000		2,040,000		1,853,620	
Leasing charges	(348,000)		(350,000)		(278,069)	
	<u>1,800,000</u>		<u>1,690,000</u>		<u>1,575,551</u>	
<b>School Bus Service Support</b>						
Supplies and services	244,000		251,000		199,158	
		<b>3,450,000</b>		<b>3,300,000</b>		<b>2,963,450</b>
<b>Waste Services</b>						
<b>Bulk Refuse</b>						
Staff	-		-		11,500	
Supplies and services	253,000		262,000		220,786	
	<u>253,000</u>		<u>262,000</u>		<u>232,286</u>	
Less operating income	-		(1,000)		-	
					<u>232,286</u>	
<b>Paper Savers Scheme</b>						
Collection Points	26,000		26,000		20,027	
Baling and export	118,000		106,000		111,904	
	<u>144,000</u>		<u>132,000</u>		<u>131,931</u>	

## ENVIRONMENT DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Waste Services (continued)</b>						
<b>Recycling of Waste</b>						
Premises	35,000		35,000		36,568	
Staff	117,000		109,000		112,236	
Supplies and services	191,000		121,000		198,020	
Contracted-out work	15,000		-		-	
	<u>358,000</u>		<u>265,000</u>		<u>346,824</u>	
Less operating income	(66,000)		(50,000)		(63,136)	
	<u>292,000</u>		<u>215,000</u>		<u>283,688</u>	
<b>Waste Segregation Site</b>						
Premises	11,000		30,000		44,494	
Supplies and services	35,000		5,000		22,850	
Contracted-out work	412,000		420,000		345,441	
	<u>458,000</u>		<u>455,000</u>		<u>412,785</u>	
Less operating income	(115,000)		(129,300)		-	
	<u>343,000</u>		<u>325,700</u>		<u>412,785</u>	
		<u>1,032,000</u>		<u>933,700</u>		<u>1,060,690</u>
<b>Use of Accumulated Unspent Balances</b>		<u>8,966,000</u>		<u>8,309,700</u>		<u>7,536,125</u>
		(266,000)		(575,000)		-
<b>TOTAL REVENUE EXPENDITURE</b>		<b>8,700,000</b>		<b>7,734,700</b>		<b>7,536,125</b>

## HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration and Corporate Services</b>						
Premises	2,863,000		2,536,500		1,952,869	
Staff	9,659,000		8,640,200		7,995,645	
Supplies and services	5,009,000		5,132,600		4,801,188	
Consultants fees	78,000		78,000		64,507	
Contracted-out work	198,000		197,800		365,487	
Grants	58,000		58,300		55,726	
	<u>17,865,000</u>		<u>16,643,400</u>		<u>15,235,422</u>	
Less recoveries	(735,000)		(1,069,700)		(812,936)	
	<u>17,130,000</u>		<u>15,573,700</u>		<u>14,422,486</u>	
Less operating income	(551,000)		(574,000)		(523,293)	
	<u>16,579,000</u>		<u>14,999,700</u>		<u>13,899,193</u>	

## HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Adult Acute Services</b>						
Staff	16,251,000		15,952,100		15,649,954	
Supplies and services	6,071,000		6,309,600		6,109,731	
Consultants fees	43,000		47,500		2,410	
Contracted-out work	1,172,000		769,000		153,381	
	23,537,000		23,078,200		21,915,476	
Less recoveries	(8,000)		(10,500)		(41,012)	
	23,529,000		23,067,700		21,874,464	
Less operating income	(1,754,000)		(2,553,000)		(1,795,365)	
		<b>21,775,000</b>		<b>20,514,700</b>		<b>20,079,099</b>
<b>Children and Young People Services</b>						
Premises	62,000		201,800		135,130	
Staff	7,888,000		6,395,200		5,976,974	
Supplies and services	1,962,000		1,609,700		1,334,117	
Consultants fees	143,000		140,500		144,414	
Contracted-out work	176,000		146,600		187,105	
	10,231,000		8,493,800		7,777,740	
Less recoveries	(11,000)		(10,000)		(5,385)	
	10,220,000		8,483,800		7,772,355	
Less operating income	(15,000)		-		(3,837)	
		<b>10,205,000</b>		<b>8,483,800</b>		<b>7,768,518</b>
<b>Continuing and Community Care Services</b>						
Premises	305,000		349,100		295,853	
Staff	17,256,000		16,534,100		15,011,540	
Supplies and services	1,889,000		2,022,200		1,701,287	
Consultants fees	4,000		2,000		743	
Contracted-out work	91,000		91,400		51,820	
Grants	93,000		92,700		89,148	
	19,638,000		19,091,500		17,150,391	
Less recoveries	(27,000)		(25,700)		(66,826)	
	19,611,000		19,065,800		17,083,565	
Less operating income	(1,472,000)		(460,800)		(246,117)	
		<b>18,139,000</b>		<b>18,605,000</b>		<b>16,837,448</b>
<b>Out of Island Placements</b>		<b>4,000,000</b>		<b>3,155,000</b>		<b>3,440,216</b>
<b>Public Health and Strategy</b>						
Staff	1,861,000		1,519,200		1,518,390	
Supplies and services	612,000		659,200		666,035	
Consultants fees	55,000		55,000		4,736	
Contracted-out work	18,000		17,600		17,380	
Grants	203,000		203,000		195,591	
	2,749,000		2,454,000		2,402,132	
Less recoveries	(15,000)		(15,200)		(35,141)	
	2,734,000		2,438,800		2,366,991	
Less operating income	(228,000)		(220,400)		(279,839)	
		<b>2,506,000</b>		<b>2,218,400</b>		<b>2,087,152</b>
<b>Reciprocal Health Agreements</b>		<b>3,881,000</b>		<b>3,564,400</b>		<b>2,908,037</b>
<b>Service Development</b>		<b>915,000</b>		<b>-</b>		<b>-</b>
		<b>78,000,000</b>		<b>71,541,000</b>		<b>67,019,663</b>
<b>Use of Accumulated Unspent Balances</b>		<b>-</b>		<b>(71,000)</b>		<b>-</b>
		<b>78,000,000</b>		<b>71,470,000</b>		<b>67,019,663</b>
<b>St John Ambulance and Rescue Service Grant</b>		<b>1,730,000</b>		<b>1,630,000</b>		<b>1,509,300</b>
<b>TOTAL REVENUE EXPENDITURE</b>		<b>79,730,000</b>		<b>73,100,000</b>		<b>68,528,963</b>

# HOME DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration</b>						
Staff	604,000		108,000		78,896	
Supplies and services	47,000		-		-	
		<b>651,000</b>		<b>108,000</b>		<b>78,896</b>
<b>Broadcasting</b>						
Supplies and services	2,000		2,000		733	
Contribution to local television subtitling	45,000		45,000		44,824	
		<b>47,000</b>		<b>47,000</b>		<b>45,557</b>
<b>Customs and Immigration</b>						
Premises	222,000		238,000		256,271	
Staff	3,152,000		3,310,000		3,112,085	
Supplies and services	725,000		678,900		704,621	
	4,099,000		4,226,900		4,072,977	
<i>Less recoveries</i>	(23,000)		(28,000)		(23,211)	
	4,076,000		4,198,900		4,049,766	
<i>Less operating income</i>	(12,000)		(12,000)		-	
	4,064,000		4,186,900		4,049,766	
Passport Fees	(260,000)		(260,000)		(216,201)	
Payments to HM Government	260,000		260,000		216,201	
		<b>4,064,000</b>		<b>4,186,900</b>		<b>4,049,766</b>
<b>Customs and Immigration - Drug Strategy</b>						
Premises	8,000		5,000		-	
Staff	136,000		204,000		43,624	
Supplies and services	96,000		193,000		75,879	
Consultants fees	25,000		5,000		23,217	
Grants	255,000		113,000		65,417	
		<b>520,000</b>		<b>520,000</b>		<b>208,137</b>
<b>Data Protection</b>						
Premises	22,000		22,000		20,891	
Staff	142,500		132,000		114,988	
Supplies and services	35,500		37,000		57,244	
	200,000		191,000		193,123	
<i>Less operating income</i>	(31,000)		(31,000)		(23,925)	
		<b>169,000</b>		<b>160,000</b>		<b>169,198</b>
<b>Emergency Planning</b>						
Premises	15,000		32,000		9,513	
Staff	56,000		42,000		43,199	
Supplies and services	45,000		40,000		33,529	
	116,000		114,000		86,241	
<i>Less recoveries</i>	(1,000)		(1,000)		(841)	
		<b>115,000</b>		<b>113,000</b>		<b>85,400</b>
<b>Financial Intelligence Service</b>						
Supplies and services		<b>207,000</b>		<b>232,200</b>		-
<b>Fire Brigade</b>						
Premises	77,000		77,000		66,375	
Staff	2,676,000		2,470,000		2,392,810	
Supplies and services	375,000		375,000		334,646	
	3,128,000		2,922,000		2,793,831	
<i>Less operating income</i>	(2,000)		(2,000)		(1,571)	
		<b>3,126,000</b>		<b>2,920,000</b>		<b>2,792,260</b>

## HOME DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Gambling Control</b>						
Staff	-		3,000		2,780	
Supplies and services	1,000		1,000		204	
	1,000		4,000		2,984	
<i>Less operating income</i>	(30,000)		(30,000)		-	
		(29,000)		(26,000)		2,984
<b>Parole Review</b>						
Supplies and services	7,000		7,000		2,151	
Allowances to members	7,000		7,000		7,052	
		14,000		14,000		9,203
<b>Police Force</b>						
Premises	181,000		178,000		123,572	
Staff	8,900,000		8,575,000		7,563,061	
Supplies and services	2,354,000		2,330,900		1,667,314	
Grants	38,000		38,000		38,000	
	11,473,000		11,121,900		9,391,947	
<i>Less recoveries</i>	(44,000)		(44,000)		(54,420)	
	11,429,000		11,077,900		9,337,527	
<i>Less operating income</i>	(7,000)		(7,000)		(24,468)	
		11,422,000		11,070,900		9,313,059
<b>States Prison</b>						
Premises	422,000		379,000		199,306	
Staff	2,555,000		2,518,000		2,126,179	
Supplies and services	923,000		953,000		568,140	
Maintenance of prisoners in the United Kingdom	400,000		400,000		316,334	
	4,300,000		4,250,000		3,209,959	
<i>Less recoveries</i>	-		-		(14,352)	
		4,300,000		4,250,000		3,195,607
<b>States Probation</b>						
Premises	10,000		10,000		8,651	
Staff	421,000		379,000		310,938	
Supplies and services	61,000		61,000		43,236	
		492,000		450,000		362,825
		25,098,000		24,046,000		20,312,892
<b>Use of Accumulated Unspent Balances</b>		(198,000)		-		-
<b>TOTAL REVENUE EXPENDITURE</b>		24,900,000		24,046,000		20,312,892

# HOUSING DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration</b>						
Staff	470,000		467,000		707,288	
Supplies and services	90,000		90,000		197,858	
Consultants fees	20,000		20,000		3,595	
		<b>580,000</b>		<b>577,000</b>		<b>908,741</b>
<b>Corporate Housing Programme</b>						
Staff	-		-		62,993	
Consultants fees	-		-		859	
		-		-		<b>63,852</b>
<b>Document Duty Grant Scheme</b>		-		-		<b>138,169</b>
<b>Residential Homes</b>						
Premises	159,000		152,000		106,601	
Staff	1,461,000		1,273,000		1,199,096	
Supplies and services	179,000		172,000		150,505	
	<b>1,799,000</b>		<b>1,597,000</b>		<b>1,456,202</b>	
Less recoveries	(4,000)		(4,000)		(4,909)	
	<b>1,795,000</b>		<b>1,593,000</b>		<b>1,451,293</b>	
Less operating income	(645,000)		(620,000)		-	
		<b>1,150,000</b>		<b>973,000</b>		<b>1,451,293</b>
<b>Youth Housing Project</b>		-		-		<b>75,000</b>
<b>Transfer to Corporate Housing Programme Fund</b>		-		<b>1,100,000</b>		-
		<b>1,730,000</b>		<b>2,650,000</b>		<b>2,637,055</b>
<b>Use of Accumulated Unspent Balances</b>		<b>(130,000)</b>		-		-
<b>TOTAL REVENUE EXPENDITURE</b>		<b>1,600,000</b>		<b>2,650,000</b>		<b>2,637,055</b>

**NOTE:**

With effect from 2004, expenditure relating to progressing the Corporate Housing Programme including the Document Duty Grant Scheme and the Youth Housing Project is charged to the Corporate Housing Programme Fund.



# PUBLIC SERVICES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Administration</b>						
Premises	-		4,000		5,399	
Staff	566,000		430,000		312,768	
Supplies and services	25,000		37,000		342,348	
	591,000		471,000		660,515	
<b>Alderney Airport Trading Loss</b>	500,000		565,000		483,705	
<b>Alderney Breakwater</b>						
Premises	22,000		24,000		8,200	
Staff	149,000		161,000		98,243	
Supplies and services	25,000		28,000		16,438	
Contracted-out work	270,000		249,000		265,124	
	466,000		462,000		388,005	
Less Contribution from States of Alderney	(16,000)		(16,000)		(15,000)	
	450,000		446,000		373,005	
<b>Emergency Services</b>						
Supplies and services	11,000		10,000		5,513	
Contracted-out work	62,000		44,000		38,848	
	73,000		54,000		44,361	
Less recoveries	(4,000)		(4,000)		-	
	69,000		50,000		44,361	
		1,610,000		1,532,000		1,561,586
<b>Guernsey Technical Services</b>						
Premises	11,000		10,000		5,938	
Staff	2,196,000		2,125,000		1,895,678	
Supplies and services	279,000		275,000		242,499	
Consultants fees	18,000		21,000		14,475	
Contracted-out work	81,000		80,000		60,225	
	2,585,000		2,511,000		2,218,815	
Less operating income	(227,000)		(311,000)		(305,018)	
		2,358,000		2,200,000		1,913,797
<b>Service Delivery</b>						
<b>Administration</b>						
Staff	239,000		263,300		270,107	
Supplies and services	12,000		12,000		10,000	
	251,000		275,300		280,107	
<b>Pumping Stations</b>						
Supplies and services	203,000		205,000		159,034	
Upkeep and repairs	475,000		466,000		491,425	
	678,000		671,000		650,459	

# PUBLIC SERVICES DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Service Delivery (continued)</b>						
<b>Refuse Disposal and Land Reclamation</b>						
Premises	49,000		56,000		42,245	
Staff	443,000		401,000		450,844	
Supplies and services	489,000		460,000		604,369	
Consultants fees	25,000		25,000		30,979	
Contracted-out work	57,000		37,000		6,739	
Preparation and completion of sites	154,000		181,000		121,201	
	1,217,000		1,160,000		1,256,377	
<i>Less operating income</i>	(3,040,000)		(2,770,700)		(3,120,418)	
	(1,823,000)		(1,610,700)		(1,864,041)	
<b>Roads Infrastructure</b>						
Supplies and services	8,000		5,000		7,940	
Resurfacing and reconstruction	2,200,000		3,206,000		2,897,731	
Road cleaning	1,086,000		1,008,000		1,031,150	
Upkeep and repairs	302,000		288,000		327,606	
	3,596,000		4,507,000		4,264,427	
<b>Sewage Tankers</b>						
Staff	1,104,000		1,099,700		1,032,368	
Contracted out work	475,000		500,000		468,452	
	1,579,000		1,599,700		1,500,820	
<i>Less operating income</i>	(1,150,000)		(1,200,000)		(1,279,603)	
	429,000		399,700		221,217	
<b>Sewers and Outfalls</b>						
Consultants fees	80,000		150,000		124,856	
Sewer descaling	80,000		80,000		90,900	
Sewer rehabilitation	1,000,000		1,000,000		995,758	
Upkeep and repairs	210,000		200,000		175,335	
	1,370,000		1,430,000		1,386,849	
<b>Surface Water Outfalls and Streams</b>						
Supplies and services	1,000		5,000		1,046	
Rehabilitation and separation	500,000		500,000		375,236	
Upkeep and repairs	230,000		225,000		375,406	
	731,000		730,000		751,688	
		5,232,000		6,402,300		5,690,706
<b>TOTAL REVENUE EXPENDITURE</b>		9,200,000		10,134,300		9,166,089

## SOCIAL SECURITY DEPARTMENT

	Budget 2005		Budget 2004		Accounts 2003	
	£	£	£	£	£	£
<b>Non Contributory Services</b>						
Premises	30,000		33,000		21,704	
Staff	953,000		875,000		848,281	
Supplies and services	547,000		585,000		360,846	
Attendance and invalid care allowance	2,110,000		1,955,000		1,726,490	
Community and environment projects	190,000		190,000		108,386	
Concessionary TV licences for the elderly	460,000		415,000		402,370	
Family allowance	7,780,000		7,575,000		7,111,995	
Grants to Charities	185,000		170,000		161,745	
Grants to Parochial Outdoor Assistance Boards	550,000		400,000		362,158	
Medical expenses assistance scheme	110,000		100,000		89,175	
Supplementary benefit scheme	9,020,000		9,245,000		9,043,443	
		<b>21,935,000</b>		<b>21,543,000</b>		<b>20,236,593</b>
<b>States Grants</b>						
Health Service Scheme	9,230,000		8,700,000		7,891,332	
Long-Term Care Insurance Scheme	1,450,000		1,380,000		1,224,473	
Social Insurance Scheme	26,700,000		26,700,000		26,470,879	
		<b>37,380,000</b>		<b>36,780,000</b>		<b>35,586,684</b>
		<b>59,315,000</b>		<b>58,323,000</b>		<b>55,823,277</b>
<b>Use of Accumulated Unspent Balances</b>		<b>(90,000)</b>		<b>(53,000)</b>		<b>-</b>
<b>TOTAL REVENUE EXPENDITURE</b>		<b>59,225,000</b>		<b>58,270,000</b>		<b>55,823,277</b>

# **CAPITAL INCOME AND EXPENDITURE**

## CAPITAL INCOME

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
Fisheries Loans Fund capital repayments	-	-	6,000	21,773
Sale of Guernsey Telecoms Limited	-	5,000,000	5,000,000	5,000,000
Sale of property / land	500,000	150,000	-	1,475
<b>TOTAL CAPITAL INCOME</b>	<b>500,000</b>	<b>5,150,000</b>	<b>5,006,000</b>	<b>5,023,248</b>

## CAPITAL EXPENDITURE SUMMARY

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
Treasury and Resources Department	18,560,370	8,241,229	15,377,370	5,966,377
Commerce and Employment Department	379,000	449,400	555,000	184,366
Culture and Leisure Department	590,000	946,350	1,362,000	4,205,204
Education Department	12,830,000	18,373,936	14,818,500	7,557,591
Environment Department	1,588,300	1,540,631	1,876,800	3,700,226
Health and Social Services Department	9,977,000	14,267,866	13,417,300	8,238,819
Home Department	2,116,400	4,058,635	4,702,250	7,664,983
Housing Department	6,000,000	412,000	755,000	9,958,423
Public Services Department	4,786,500	5,267,500	6,277,000	3,630,682
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>56,827,570</b>	<b>53,557,547</b>	<b>59,141,220</b>	<b>51,106,671</b>

### NOTE:

The above capital expenditure budget estimates do not include projects which are to be funded from the Capital Reserve unless such funding has already been approved by the States.

# TREASURY AND RESOURCES DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Income Tax</b>								
Electronic Document Management System Phases I and II - £438,000		-	41,268		252,000		355,909	
<b>Information and Communication Technology</b>								
Corporate IT projects		800,000	600,000		750,000		566,392	
<b>Strategic Property Services</b>								
Belvedere Road resurfacing - £80,700		-	75,000		-		-	
Consultants fees and site investigations net expenditure / (recovery)		(100,000)	250,000		200,000		(95,116)	
Fermain Bay kiosk refurbishment - £112,000		-	112,000		150,000		-	
Markets reconstruction consultants - £239,000		65,000	65,000		-		70,719	
North plantation redevelopment - £50,000		-	50,000		50,000		-	
Office furniture and cabinets - £35,000		-	35,000		-		-	
Plotter - £10,000		-	9,780		-		-	
Property conditions surveys phase I - £120,000		-	9,300		-		110,685	
Public Conveniences upgrade								
Icart - £31,000		-	31,000		40,000		-	
Sablon D'or - £80,000		-	80,000		75,000		-	
St Julian's Avenue - £40,000		-	43,500		-		-	
Rue Marguerite retaining walls - £150,000		150,000	-		-		-	
St Barnabas renovation and conversion - £2,850,000		2,400,000	300,000		1,250,000		71,488	
St Peter Port car parking and quay enhancement - £800,000		-	12,000		-		9,455	
Sir Charles Frossard House meeting rooms - £100,000		-	100,000		-		-	
Town Arsenal flats refurbishment - £579,007		-	15,000		-		130,191	
Women's Refuge minor works - £35,000		-	35,000		-		-	
<b>Treasury</b>								
Corporate finance and purchasing system - £5,200,000		550,000	120,000		825,000		221,077	
Internet payments - £45,000		-	45,000		45,000		-	
Loans system replacement - £60,000		-	23,600		30,000		36,321	
<b>Courts</b>								
Courts building annex - £125,000		125,000	-		-		-	
Courts extension and refurbishment - £17,500,000		8,350,000	5,150,000		7,650,000		2,446,048	
Courts IT equipment replacement - £85,000		-	45,900		-		39,040	
Greffé IT equipment replacement - £85,000		25,000	60,000		85,000		-	
Law Officers								
Citrix system - £27,500		-	27,500		30,000		-	
IT equipment replacement - £50,000		-	2,130		-		38,816	
Government House external decoration - £32,000		-	32,000		50,000		-	

## TREASURY AND RESOURCES DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
States of Alderney net Capital Expenditure (see note)		4,620,370		871,251		3,455,370		957,064
Other Capital Expenditure Per 2003 Accounts		-		-		-		1,008,288
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	1,090,000		-		400,000		-	
ICT Projects	485,000		-		40,000		-	
		1,575,000		-		440,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		18,560,370		8,241,229		15,377,370		5,966,377

**NOTE:**

It is intended that, subject to States of Guernsey approval, the Commercial Quay renovation project (budgeted cost of £4,000,000) will be funded from the Capital Reserve.

## COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
Fisheries patrol vessel rib replacement - £33,500		-		16,900		-		16,481
Raymond Falla House extension and alterations - £476,000		-		384,000		233,000		91,934
Other Capital Expenditure Per 2003 Accounts		-		-		-		75,951
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	379,000		36,000		280,000		-	
Equipment, Machinery and Vehicles	-		12,500		16,000		-	
ICT Projects	-		-		26,000		-	
		379,000		48,500		322,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		379,000		449,400		555,000		184,366

# CULTURE AND LEISURE DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Administration and Policy Implementation</b>								
Transfers to Sports Loans Fund - £92,250		-	92,250		-		-	
<b>Beau Sejour Centre</b>								
Asbestos removal - £85,118		-	5,000		30,000		40,376	
Mechanical hoist - £20,000		-	20,000		-		-	
Pool filtration plant replacement - £40,000		-	40,000		-		-	
Pool plant replacement - £46,000		-	2,400		-		25,139	
Redevelopment - £9,000,000		-	424,000		125,000		3,164,031	
Telephone and emergency PA systems replacement - £40,000		-	3,600		-		24,359	
<b>Museums and Galleries</b>								
Asterix, Gallo-roman wreck preservation treatment work - £159,520		-	30,200		-		-	
Guernsey Museum and Art Gallery								
Heating ventilation system replacement / new art gallery - £263,299		-	3,100		-		3,790	
Roof repairs - £30,000		-	30,000		220,000		-	
<b>Outdoor Sports Facilities</b>								
La Vallette bathing pools remedial works - £100,000		-	100,000		100,000		-	
Osmond Priaux Memorial Playing Field								
Changing rooms / clubhouse facilities (with hockey club) - £545,184		-	71,800		-		168,387	
Grandstand - £600,000		-	44,600		15,000		119,929	
Landscaping and general site enhancement - £491,000		-	(28,600)		-		326,975	
Port Soif Cricket wicket contribution - £45,000		-	45,000		45,000		-	
<b>Other Capital Expenditure Per 2003 Accounts</b>		-	-		-		332,218	
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	480,000		47,000		827,000		-	
Equipment, Machinery and Vehicles	50,000		16,000		-		-	
ICT projects	60,000		-		-		-	
		590,000		63,000		827,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		590,000		946,350		1,362,000		4,205,204



## EDUCATION DEPARTMENT

	Budget 2005		Probable Outturn 2004	Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£
<b>Education Development Plan</b>							
Essential Maintenance Programme - £2,250,000		-	2,115,000	1,250,000		454,768	
College of Further Education - Phase A - £8,130,000		4,155,000	1,055,000	-		322,594	
Le Rondin Special Needs School - £13,900,000		3,765,000	8,665,000	7,200,000		1,003,640	
Les Beaucamps land purchase - £45,000		-	45,000	-		-	
Les Nicolles site preparation/land purchase - £1,135,000		740,000	395,000	1,600,000		-	
Project execution plan - £6,000,000		(1,065,000)	1,820,000	1,300,000		1,679,431	
Sixth Form Centre - £5,580,000		2,790,000	2,510,000	2,200,000		272,622	
<b>Other projects</b>							
Asbestos testing and removal							
Consultants fees - £100,000		-	11,500	-		28,816	
Various small contracts under £20,000 - £215,000		-	300	-		4,820	
Fire detection and prevention system consultant fees - £85,535		-	53,200	-		22,447	
Forest School land purchase - £25,000		-	25,000	-		-	
Information and Communication Technology Strategy - phases II and III		-	653,000	363,500		3,260,369	
La Couperderie modifications - £225,000		-	10,000	-		189,871	
La Mare de Carteret School temporary classrooms - £190,500		-	112,000	-		73,498	
Minibus replacement - £25,000		-	25,936	20,000		-	
Oakvale School temporary classrooms - £66,000		-	300	-		67,709	
St Sampsons hard play area - £180,000		-	180,000	-		-	
School telephone switchboard replacements - £54,300		-	(3,300)	-		55,193	
Vauvert School boiler replacement - £14,045		-	1,000	-		19,262	
Transfer to Higher Education Loans Fund - £700,000		-	700,000	-		-	
<b>Other Capital Expenditure Per 2003 Accounts</b>		-	-	-		102,551	
<b>Proposed New Projects Per Capital Programme</b>							
Major Construction and Development Projects	915,000		-	-		-	
Miscellaneous Capital Works	1,500,000		-	885,000		-	
Equipment, Machinery and Vehicles	30,000		-	-		-	
		2,445,000	-	885,000		-	
<b>TOTAL CAPITAL EXPENDITURE</b>		12,830,000	18,373,936	14,818,500		7,557,591	

# ENVIRONMENT DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Environment Policy and Management</b>								
Bordeaux access road resurfacing - £35,000		-	28,300		-			-
Saumarez Park Folk Museum courtyard resurfacing - £93,500		-	60,000		-			29,015
<b>Land Use Planning and Development Regulation</b>								
Application processing system replacement - £98,950		-	9,800		-			21,340
<b>Traffic Policy and Traffic Management</b>								
Bus shelters additional - £30,000		-	7,100		-			22,801
Co-ordination of roadworks CAMS system - £200,000		-	13,099		-			72,518
New buses - £3,150,000		-	395		-			2,663,584
Traffic improvement schemes								
Bosq Lane road widening scheme - £60,000		-	29,000		-			21,002
Halfway Junction traffic signals - £96,800		96,800	-		96,800			-
Le Val des Terres roundabout - £9,500		-	1,300		-			-
St George's Esplanade cycle path - £107,000		-	99,137		95,000			-
St Julian's Avenue road widening scheme - £45,000		-	50,000		45,000			-
St Martins traffic management scheme - £58,000		-	32,000		-			3,074
Traffic signal replacement programme - £1,725,000		580,000	580,000		575,000			106,611
Vehicle Registration and Licensing Department IT System upgrades - £80,000		-	19,500		-			-
<b>Waste Services</b>								
Energy from waste facility - preparatory works - £2,450,000		-	400,000		400,000			633,232
Recycling can baler replacement - £26,000		-	26,000		-			-
<b>Other Capital Expenditure Per 2003 Accounts</b>		-	-		-			127,049
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	743,000		123,000		305,000			-
Equipment, Machinery and Vehicles	68,500		37,000		295,000			-
ICT Projects	100,000		25,000		65,000			-
		911,500		185,000		665,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		1,588,300		1,540,631		1,876,800		3,700,226

# HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Site Development Plan</b>								
Fourth Theatre / Critical care facility - £3,466,000		255,000		2,780,000		-		427,810
Headquarters accommodation replacement - £195,000		-		7,300		-		187,688
La Corbinerie car parking - £800,000		100,000		700,000		-		-
La Corbinerie continuing care wards - £6,318,928		487,000		1,000,000		600,000		3,728,524
Mignot Memorial Hospital extension and redevelopment - £3,820,000		1,000,000		-		1,500,000		42,795
St Martins Community Centre - £1,350,000		1,150,000		200,000		1,200,000		-
Site Development Planning costs - £4,872,700		1,075,000		1,650,000		2,500,000		330,944
States Analysts Laboratory / Environmental Health Department relocation - £3,350,000		349,000		2,770,000		2,200,000		230,882
<b>Other Current Capital Projects</b>								
Child care computer system - £28,000		-		300		-		-
Clinical Waste incinerator - £1,576,817		-		137,000		-		86,478
Community Action Programme								
Les Genats Family Centre - £249,950		-		1,700		-		212,113
Perruque House / Le Carrefour refurbishment - £468,299		-		40,800		-		-
Computerised radiology equipment - £1,297,000		64,000		1,155,000		697,000		77,199
Equipment additional		24,000		227,000		167,000		202,037
Equipment replacement		42,000		706,000		597,000		808,785
IT Equipment replacement / additional		-		120,366		122,000		99,760
Management information system - personnel - £89,250		-		7,500		-		24,575
Personnel Services - Premises								
Arlington Court conversion and extension - £1,075,558		-		23,000		-		27,825
Longacre, Les Baissieres, St Peter Port - purchase - £700,000		-		700,000		-		-
Valderie, Rue Maze, St Martins - purchase - £430,000		-		430,000		-		-
Premises minor works		11,000		325,000		-		652,283
Secure Unit refurbishment - £240,000		-		201,000		-		38,687
Vehicles - replacement		-		138,000		137,000		89,849
Women's Refuge refurbishment - £153,670		-		2,900		-		-
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		970,585
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	3,065,000		255,000		1,996,000		-	
Equipment, Machinery and Vehicles	1,815,000		600,000		1,305,300		-	
ICT Projects	540,000		90,000		396,000		-	
		5,420,000		945,000		3,697,300		-
<b>TOTAL CAPITAL EXPENDITURE</b>		9,977,000		14,267,866		13,417,300		8,238,819

# HOME DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Customs and Immigration</b>								
Customs								
Equipment (replacement)								
Covert equipment - £60,000		20,000		40,000		44,000		-
Customs / Police airport offices equipment - £104,500		24,500		80,000		80,000		-
Drug / explosive detection equipment replacement - £33,395		-		1,088		-		1,469
Surveillance equipment - £60,000		-		60,000		40,000		-
Surveillance equipment - £40,000		15,000		25,000		-		-
Xray equipment - £90,000		-		90,000		85,000		-
Vehicle -£36,500		-		36,500		48,000		-
Information Technology								
Freight Accounting and Immigration database - £207,000		67,200		78,000		-		61,760
Intelligence database - £133,000		-		34,600		-		98,321
Number Plate recognition system - £14,000		7,000		7,000		55,000		-
Server replacement - £110,000		-		45,900		20,000		64,100
Premises								
Airport CCTV system replacement - £526,000		106,000		200,000		495,000		200,514
Custody Facilities upgrade - £55,000		20,000		35,000		50,000		-
Office refurbishment - £27,000		-		27,000		-		-
Financial Investigation Unit								
IT system - £231,000		61,000		170,000		170,000		-
<b>Fire Brigade</b>								
Equipment (additional)								
Vehicle exhaust extraction system - £35,353		11,600		-		-		-
Equipment (replacement)								
Breathing apparatus upgrade - £19,000		-		19,000		10,000		-
CCBRN equipment - £214,000		-		214,000		-		-
Fire Brigade / Police Force radio system replacement - £1,625,000		-		483,000		290,000		918,796
Incident support unit - £110,000		-		110,000		30,000		-
Personal protective equipment - £42,000		-		42,000		8,000		-
Wireless / Staff car - £11,000		-		(1,375)		-		10,453
Wireless / Staff car - £10,000		-		10,000		13,250		-

# HOME DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Fire Brigade (continued)</b>								
Information Technology								
Computer development programme phase II - £13,000		-	8,200		13,000		4,732	
IT equipment upgrade - £12,500		-	800		2,500		11,666	
Management information system - £74,800		-	4,300		-		-	
Premises								
Control Room refitting - £110,000		-	2,800		-		42,795	
Training complex upgrade - £250,000		100,000	150,000		91,000		-	
<b>Police Force</b>								
Equipment (additional)								
Speed detection radar units - £20,000		-	-		20,000		19,791	
Equipment (replacement)								
Audio / visual radio alarms - £15,000		4,900	6,000		2,900		-	
Major Incident Unit - £18,000		-	18,000		-		-	
Radio test equipment - £23,000		10,600	5,000		-		-	
Technical support equipment - £28,500		-	3,300		13,500		25,155	
Vehicles - £51,000		6,000	45,000		48,000		-	
Video and technical support equipment - £35,000		15,000	20,000		10,000		-	
Information Technology								
Citrix system - £35,000		-	35,000		40,000		-	
Computer development programme (phase 9) - £82,000		-	8,100		500		1,463	
Computer development programme (phase 11) - £150,000		43,500	35,000		50,000		71,493	
Computers replacement/upgrade - £60,000		3,900	3,000		10,300		31,473	
Computers replacement/upgrade - £25,000		10,000	15,000		40,000		-	
Fixed penalty tickets automation - £30,000		8,300	7,000		-		330	
Intelligence database - phase II - £50,000		14,200	20,000		24,500		15,320	
Intelligence database - phase III - £100,000		-	-		25,000		90,579	
Premises								
CCTV - Alderney office - £47,000		-	-		7,500		37,372	
CCTV - Headquarters replacement - £31,500		11,500	20,000		11,500		-	
CCTV - Microwave link replacement - £41,780		7,200	6,500		8,800		5,125	

# HOME DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>States Prison</b>								
Equipment (additional)								
Security searching equipment - £10,000		-		10,000		-		-
Equipment (replacement)								
CCTV replacement programme - £10,000		-		10,000		5,000		-
Internal CCTV system upgrade - £40,000		-		26,277		18,600		12,416
Multi Cellular vehicle - £65,000		-		1,200		15,000		63,735
Workshop equipment - £10,000		-		-		2,000		9,994
Information Technology								
Database phase II - £16,000		-		7,845		4,000		8,155
Database phase III - £10,000		-		10,000		10,000		-
Premises								
Additional Prisoner accommodation and new visitor facilities - £6,500,000		90,000		1,000,000		1,500,000		5,298,416
Emergency lighting replacement - £10,000		-		1,000		-		1,000
Fencing replacement - £335,000		-		332,000		335,000		2,415
Flooring replacement - £25,000		-		6,700		-		10,885
Foreign Nationals facilities - £15,000		-		14,900		7,400		-
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		545,260
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	965,000		96,000		702,000		-	
Equipment, Machinery and Vehicles	263,000		144,000		96,000		-	
ICT Projects	231,000		179,000		150,000		-	
		1,459,000		419,000		948,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		2,116,400		4,058,635		4,702,250		7,664,983

## HOUSING DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
Courtil Jacques refurbishment Phase II - £660,549		-		20,000		-		7,773
Guernsey Youth Housing Project - £455,000		-		365,000		255,000		100,309
La Guelle flats six dwellings - £479,731		-		7,000		-		416
Residential Homes lifts upgrade and Boiler replacement - £70,000		-		20,000		-		42,887
Transfer to Corporate Housing Programme Fund		5,000,000		-		-		9,789,019
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		18,019
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works		1,000,000		-		500,000		-
<b>TOTAL CAPITAL EXPENDITURE</b>		6,000,000		412,000		755,000		9,958,423

## PUBLIC SERVICES DEPARTMENT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Alderney Airport net Capital Expenditure</b>		361,500		308,200		291,000		8,094
<b>Drainage Infrastructure</b>								
Foul water network extension plan		3,000,000		4,300,000		3,750,000		2,976,580
Kimberley Estate foul water pumping station - £52,778		-		(7,500)		-		-
Red Lion pumping station upgrade - £50,000		-		-		8,500		-
St. Sampsons Harbour pumping station / North Side firemain extension - £2,146,664		-		8,100		-		440,946
Sewage tankers replacement - £200,000		-		197,000		275,000		-
Sewer connection grant scheme		-		-		60,000		97,731
<b>Waste Service</b>								
Landfill loader replacement - £34,000		-		34,000		-		-
Mont Cuet Quarry preparation for waste disposal - £4,608,679		-		7,700		-		101,959
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		5,372
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	1,050,000		20,000		1,730,000		-	
Equipment, Machinery and Vehicles	375,000		400,000		162,500		-	
		1,425,000		420,000		1,892,500		-
<b>TOTAL CAPITAL EXPENDITURE</b>		4,786,500		5,267,500		6,277,000		3,630,682

# **TRADING UNDERTAKINGS**



# ALDERNEY AIRPORT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Traffic receipts, rents, etc.		417,000		349,000		371,000		375,060
<b>EXPENDITURE</b>								
<b>Administration</b>								
Staff	19,000		18,000		18,000		15,010	
Supplies and services	269,000		262,000		285,000		271,994	
Less recoveries	(110,000)		(110,000)		(96,000)		(95,842)	
	178,000		170,000		207,000		191,162	
<b>Aerodrome Fire Service</b>								
Staff	420,000		404,000		405,000		387,677	
Supplies and services	36,000		47,000		40,000		32,592	
	456,000		451,000		445,000		420,269	
<b>Airport Infrastructure</b>								
Premises	56,000		53,000		61,000		51,254	
Supplies and services	11,000		10,000		15,000		4,302	
	67,000		63,000		76,000		55,556	
<b>Navigational Services</b>								
Staff	174,000		167,000		167,000		160,313	
Supplies and services	42,000		38,000		41,000		31,465	
	216,000		205,000		208,000		191,778	
<b>TOTAL EXPENDITURE</b>		917,000		889,000		936,000		858,765
<b>OPERATING (DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT</b>		<u>(£500,000)</u>		<u>(£540,000)</u>		<u>(£565,000)</u>		<u>(£483,705)</u>
	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL EXPENDITURE</b>								
<b>Aerodrome Fire Service</b>								
Thermal imaging camera - £6,500		-		6,200		-		-
<b>Navigational Services</b>								
Communications equipment replacement - £118,000	18,000		100,000		-		-	
Control Tower refurbishment - £50,000	-		50,000		-		-	
LITAS / APAPI units - replacement - £39,300	-		2,000		-		4,692	
Non-Directional Beacon - £87,000	51,000		36,000		-		-	
		69,000		188,000		-		4,692
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		3,402
<b>Proposed New Projects Per Capital Programme</b>								
Miscellaneous Capital Works	276,000		114,000		285,000		-	
Equipment, Machinery and Vehicles	16,500		-		6,000		-	
		292,500		114,000		291,000		-
<b>CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT</b>		<u>£361,500</u>		<u>£308,200</u>		<u>£291,000</u>		<u>£8,094</u>



# GUERNSEY AIRPORT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>REVENUE ACCOUNT</b>								
<b>INCOME</b>								
Advertising, picketing, etc.	179,000		153,000		135,000		127,773	
Airport development charge	808,000		780,000		750,000		773,170	
Car parking fees	406,000		345,000		325,000		279,029	
Rents	1,405,000		1,160,000		1,250,000		1,158,497	
Traffic receipts	4,947,000		4,750,000		4,680,000		4,707,691	
<b>TOTAL INCOME</b>		<b>7,745,000</b>		<b>7,188,000</b>		<b>7,140,000</b>		<b>7,046,160</b>
<b>EXPENDITURE</b>								
<b>Administration</b>								
Premises	41,000		36,000		41,000		29,862	
Staff	275,000		245,000		256,000		290,111	
Supplies and services	1,104,000		1,053,000		1,017,000		824,687	
Insurance	370,000		355,000		355,000		264,482	
Less recoveries	(950,000)		(950,000)		(784,000)		(715,950)	
	840,000		739,000		885,000		693,192	
<b>Aerodrome Fire Service</b>								
Staff	1,271,000		1,222,000		1,223,000		1,197,679	
Supplies and services	126,000		140,000		129,000		182,483	
	1,397,000		1,362,000		1,352,000		1,380,162	
<b>Airport Infrastructure</b>								
Premises	223,000		217,000		189,000		180,347	
Staff	681,000		654,000		654,000		627,738	
Supplies and services	134,000		128,000		139,000		109,739	
Maintenance of property	369,000		328,000		304,000		284,672	
	1,407,000		1,327,000		1,286,000		1,202,496	
<b>Navigational Services</b>								
Staff	2,204,000		2,119,000		2,119,000		1,972,851	
Supplies and services	569,000		414,000		442,000		328,295	
	2,773,000		2,533,000		2,561,000		2,301,146	
<b>Recovery from Alderney Airport</b>	(126,000)		(121,000)		(121,000)		(116,760)	
<b>TOTAL EXPENDITURE</b>		<b>6,291,000</b>		<b>5,840,000</b>		<b>5,963,000</b>		<b>5,460,236</b>
<b>OPERATING SURPLUS FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES AND EXCEPTIONAL EXPENDITURE</b>		<b>1,454,000</b>		<b>1,348,000</b>		<b>1,177,000</b>		<b>1,585,924</b>
<b>CAPITAL CHARGES</b>		<b>2,359,000</b>		<b>2,078,000</b>		<b>1,677,000</b>		<b>1,595,807</b>
<b>EXCEPTIONAL EXPENDITURE</b>								
<b>Civil Aviation Authority Compliance</b>								
Revised airport safety zone								
Property acquisition and demolition	-		-		-		15,234	
Roadways rerouteing	-		20,000		-		171,649	
		-		20,000		-		186,883
<b>OPERATING (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT</b>		<b>(£905,000)</b>		<b>(£750,000)</b>		<b>(£500,000)</b>		<b>(£196,766)</b>

# GUERNSEY AIRPORT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL ACCOUNT - EXPENDITURE</b>								
<b>Administration</b>								
NT server - £10,000		-	9,000		-			-
<b>Aerodrome Fire Service</b>								
Training area drainage - £40,000		-	40,000		20,000			-
<b>Airport Infrastructure</b>								
Apron lighting system replacement - £250,000	-		250,000		125,000			-
CCTV system replacement - £71,000	-		12,000		-			5,332
East walkway realignment - £50,000	-		50,000		-			-
Flight information display systems - £100,000	-		80,000		120,000			17,976
Freight shed reception block - £75,000	-		75,000		-			-
Freight shed refurbishment - £173,000	-		173,000		55,000			-
Land purchases - £41,000	-		41,000		-			-
Mower replacement - £10,000	-		10,000		13,000			-
Standby generator replacement - £176,000	-		84,900		-			91,087
Runway resurfacing consultants - £25,000	-		25,000		-			-
Technical block alteration - £134,000	-		134,000		-			-
Technical building air conditioning replacement - £53,000	-		1,385		2,800			22,711
Telephone system replacement - £110,000	-		100,000		120,000			-
Terminal building redevelopment - £19,529,393	-		3,075,000		3,530,000			11,462,057
West grass parking area - £118,875	-		12,000		-			103,985
		-	4,123,285		3,965,800			11,703,148
<b>Navigational Services</b>								
DVOR / DME replacement - £567,892	-		50,000		-			40
Instrument landing system replacement - £527,870	-		216,000		-			201,550
Non directional beacon replacement - £87,000	-		87,000		80,000			-
Radio communications equipment replacement - £53,000	-		53,000		-			-
		-	406,000		80,000			201,590
<b>Other Capital Expenditure Per 2003 Accounts</b>		-	-		-			489,082
<b>Proposed New Projects</b>								
Major Construction and Development Projects	2,500,000		-		3,500,000			-
Miscellaneous Capital Works	1,540,000		253,000		1,420,000			-
Equipment, Machinery and Vehicles	1,742,000		146,000		446,000			-
ICT Projects	-		52,000		340,000			-
		5,782,000	451,000		5,706,000			-
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT</b>		<b>£5,782,000</b>	<b>£5,029,285</b>		<b>£9,771,800</b>			<b>£12,393,820</b>

# HARBOUR OF ST. PETER PORT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>REVENUE ACCOUNT</b>								
<b>INCOME</b>								
Facilities charges	3,064,000		2,931,000		2,885,000		2,772,993	
Marina and Moorings fees: local	1,215,000		1,166,000		1,231,000		1,135,464	
visitors	383,000		383,000		371,000		383,473	
Pilotage dues	409,000		391,000		356,000		366,317	
Less payments to pilots	(404,000)		(386,000)		(351,000)		(361,427)	
Rents, etc	503,000		477,000		552,000		438,331	
Shipping dues	944,000		910,000		923,000		916,234	
Sundries	113,000		125,000		135,000		125,403	
<b>TOTAL INCOME</b>		<b>6,227,000</b>		<b>5,997,000</b>		<b>6,102,000</b>		<b>5,776,788</b>
<b>EXPENDITURE</b>								
<b>Administration</b>								
Premises	26,000		27,000		25,000		4,268	
Staff	1,816,000		1,745,000		1,677,000		1,561,447	
Supplies and services	314,000		318,000		245,000		205,742	
Contracted-out work	38,000		47,000		35,000		33,813	
Insurance	62,000		60,000		60,000		62,392	
Less recoveries	(34,000)		(35,000)		(33,000)		(44,592)	
	2,222,000		2,162,000		2,009,000		1,823,070	
<b>Harbour Infrastructure</b>								
Premises	691,000		686,000		585,000		349,133	
Staff	231,000		208,000		225,000		209,963	
Supplies and services	214,000		131,000		233,000		108,873	
Less recoveries	(26,000)		(26,000)		(39,000)		(45,320)	
	1,110,000		999,000		1,004,000		622,649	
<b>Marina and Moorings</b>								
Premises	80,000		77,000		74,000		58,701	
Staff	399,000		383,000		336,000		327,011	
Supplies and services	358,000		267,000		342,000		252,586	
Less recoveries	(30,000)		(30,000)		(27,000)		(35,927)	
	807,000		697,000		725,000		602,371	
<b>Navigational Services</b>								
Staff	381,000		366,000		407,000		355,350	
Supplies and services	97,000		99,000		110,000		59,665	
	478,000		465,000		517,000		415,015	
<b>TOTAL EXPENDITURE</b>		<b>4,617,000</b>		<b>4,323,000</b>		<b>4,255,000</b>		<b>3,463,105</b>
<b>OPERATING SURPLUS FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES AND EXCEPTIONAL EXPENDITURE</b>		<b>1,610,000</b>		<b>1,674,000</b>		<b>1,847,000</b>		<b>2,313,683</b>
<b>CAPITAL CHARGES</b>		<b>1,314,000</b>		<b>1,230,000</b>		<b>1,037,000</b>		<b>1,030,953</b>
<b>OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT</b>		<b>£296,000</b>		<b>£444,000</b>		<b>£810,000</b>		<b>£1,282,730</b>

# HARBOUR OF ST. PETER PORT

	Budget Estimate 2005		Probable Outturn 2004		Budget Estimate 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL ACCOUNT - EXPENDITURE</b>								
<b>Harbour Infrastructure</b>								
New jetty cladding replacement - £3,339,373	2,500,000		2,400,000		-		2,315,897	
Ro-Ro ramp 1 corrosion protection / paint - £317,034	-		15,000		15,000		292,191	
Tipper truck replacement - £40,000	-		40,000		40,000		-	
		2,500,000		2,455,000		55,000		2,608,088
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		33,528
<b>Proposed New Projects</b>								
Miscellaneous Capital Works	18,000		-		110,000		-	
Equipment, Machinery and Vehicles	81,000		-		313,000		-	
ICT Projects	30,000		-		-		-	
		129,000		-		423,000		-
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT</b>		<u>£2,629,000</u>		<u>£2,455,000</u>		<u>£478,000</u>		<u>£2,641,616</u>

# HARBOUR OF ST. SAMPSON

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>REVENUE ACCOUNT</b>								
<b>INCOME</b>								
Facilities charges	556,000		532,000		517,000		578,813	
Marina and Moorings fees	135,000		11,000		124,000		11,515	
Rents, etc	36,000		35,000		37,000		33,560	
Sundries	12,000		11,000		12,000		13,660	
<b>TOTAL INCOME</b>		<b>739,000</b>		<b>589,000</b>		<b>690,000</b>		<b>637,548</b>
<b>EXPENDITURE</b>								
<b>Administration</b>								
Premises	2,000		3,000		2,000		1,886	
Staff	191,000		183,000		172,000		165,083	
Supplies and services	3,000		3,000		4,000		2,176	
Insurance	7,000		7,000		5,000		4,758	
	203,000		196,000		183,000		173,903	
<b>Harbour Infrastructure</b>								
Premises	79,000		114,000		156,000		57,122	
Staff	119,000		115,000		101,000		95,805	
Supplies and services	39,000		74,000		73,000		94,049	
Less recoveries	(1,000)		(1,000)		(1,000)		(759)	
	236,000		302,000		329,000		246,217	
<b>Marina and Moorings</b>								
Supplies and services	34,000		83,000		38,000		60,359	
<b>Navigational Services</b>								
Supplies and services	9,000		8,000		23,000		4,176	
<b>TOTAL EXPENDITURE</b>		<b>482,000</b>		<b>589,000</b>		<b>573,000</b>		<b>484,655</b>
<b>OPERATING SURPLUS FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES AND EXCEPTIONAL EXPENDITURE</b>		<b>257,000</b>		<b>-</b>		<b>117,000</b>		<b>152,893</b>
<b>CAPITAL CHARGES</b>		<b>603,000</b>		<b>434,000</b>		<b>286,000</b>		<b>287,433</b>
<b>EXCEPTIONAL EXPENDITURE</b>								
Deepwater berths and land reclamation studies		-		-		-		300
<b>OPERATING (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT</b>		<b>(£346,000)</b>		<b>(£434,000)</b>		<b>(£169,000)</b>		<b>(£134,840)</b>
	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£		£		£		£	
<b>CAPITAL ACCOUNT - EXPENDITURE</b>								
<b>Marina and Moorings</b>								
Marina development - £3,442,000		500,000		2,150,000		1,000,000		1,847,767
<b>Other Capital Expenditure Per 2003 Accounts</b>		-		-		-		(6,811)
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT</b>		<b>£500,000</b>		<b>£2,150,000</b>		<b>£1,000,000</b>		<b>£1,840,956</b>

## PORTS HOLDING ACCOUNT

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Balance at 1 January</b>		<b>5,578,489</b>		<b>11,985,774</b>		<b>9,301,526</b>		<b>24,355,554</b>
<b>Revenue Account - Operating Surplus / (Deficit)</b>								
Airport	(905,000)		(750,000)		(500,000)		(196,766)	
Harbour of St. Peter Port	296,000		444,000		810,000		1,282,730	
Harbour of St. Sampson	(346,000)		(434,000)		(169,000)		(134,840)	
		<b>(955,000)</b>		<b>(740,000)</b>		<b>141,000</b>		<b>951,124</b>
<b>Investment Interest Receivable</b>		<b>125,000</b>		<b>225,000</b>		<b>150,000</b>		<b>641,295</b>
<b>Capital Charges</b>		<b>4,276,000</b>		<b>3,742,000</b>		<b>3,000,000</b>		<b>2,914,193</b>
<b>Capital Expenditure</b>								
Airport	(5,782,000)		(5,029,285)		(9,771,800)		(12,393,820)	
Harbour of St. Peter Port	(2,629,000)		(2,455,000)		(478,000)		(2,641,616)	
Harbour of St. Sampson	(500,000)		(2,150,000)		(1,000,000)		(1,840,956)	
		<b>(8,911,000)</b>		<b>(9,634,285)</b>		<b>(11,249,800)</b>		<b>(16,876,392)</b>
<b>Balance at 31 December</b>		<b>£113,489</b>		<b>£5,578,489</b>		<b>£1,342,726</b>		<b>£11,985,774</b>



# STATES DAIRY

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Sales of Milk and By-Products								
By-products	780,000		815,000		954,700		877,517	
Liquid milk	3,665,000		3,665,000		3,595,400		3,464,266	
		4,445,000		4,480,000		4,550,100		4,341,783
Sales of Sundry Trading Items		-		-		200		1,730
		4,445,000		4,480,000		4,550,300		4,343,513
Other Income								
Bank interest		15,000		15,000		13,300		15,721
Cream liqueur manufacture		-		35,000		22,300		38,129
Exceptional (including bad debt recovery)		-		-		4,500		10,328
<b>TOTAL INCOME</b>		<b>4,460,000</b>		<b>4,530,000</b>		<b>4,590,400</b>		<b>4,407,691</b>
<b>EXPENDITURE</b>								
Cost of Sales - Direct								
Opening stocks (products and other costs of sales)	300,000		282,507		315,522		232,496	
Carriage inwards	10,000		10,000		13,000		9,735	
Imported products	-		-		-		8,100	
Ingredients	35,000		28,000		52,300		28,635	
Milk	2,068,900		2,060,000		2,038,400		1,963,744	
Milk Wastage	120,000		123,000		122,300		120,883	
Offshore processing and freight	5,600		5,600		5,600		9,301	
Packaging materials	480,000		480,000		507,100		477,676	
Production wages	200,000		230,000		250,300		232,283	
Closing stocks (products and other costs of sales)	(300,000)		(300,000)		(305,522)		(282,507)	
	2,919,500		2,919,107		2,999,000		2,800,346	
Purchases of Sundry Trading Items	-		-		400		1,088	
Expenses								
Advertising and promotion	30,000		25,000		29,000		51,991	
Carriage outwards	2,000		2,500		2,500		1,341	
Cleaning expenses	40,000		38,000		34,000		40,486	
Depreciation	264,000		262,500		260,000		263,624	
Discount allowed	4,000		4,000		4,500		3,996	
Fuel, light, power and water	144,000		144,500		144,500		153,637	
General administration costs	48,000		48,000		48,200		46,390	
Laboratory materials and equipment	55,000		58,000		49,000		50,230	
Loss on disposal of fixed assets	-		-		-		3,428	
Motor vehicle expenses	17,000		18,000		17,500		17,157	
Other expenses	35,000		37,000		33,800		44,169	
Product research and development	5,000		5,000		8,000		11,705	
Professional fees	20,000		16,000		35,600		26,495	
Provision for doubtful debt	-		-		8,300		(64)	
Repairs, maintenance and insurance								
Plant and machinery	50,000		65,000		72,300		61,685	
Site and buildings	25,000		20,000		22,800		51,438	
Rates	2,800		2,800		2,800		2,802	
Salaries and wages	840,000		860,000		772,400		823,959	
Staff training and recruitment	5,000		4,500		9,100		5,449	
Stock movement (indirect cost items)	-		-		-		(1,680)	
	1,586,800		1,610,800		1,554,300		1,658,238	
<b>TOTAL EXPENDITURE</b>		<b>4,506,300</b>		<b>4,529,907</b>		<b>4,553,700</b>		<b>4,459,672</b>
<b>SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>(£46,300)</b>		<b>£93</b>		<b>£36,700</b>		<b>(£51,981)</b>
<b>TRANSFERRED TO / (FROM) GENERAL RESERVE</b>								

## STATES DAIRY

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>CAPITAL EXPENDITURE</b>				
Laboratory equipment	49,000	6,366	3,000	5,167
Motor vehicles	-	13,000	29,800	65,664
Office equipment	-	27,000	5,000	6,387
Plant and machinery	65,500	99,488	171,500	243,215
Site, roads and buildings	50,000	10,000	-	18,695
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR</b>	<b>£164,500</b>	<b>£155,854</b>	<b>£209,300</b>	<b>£339,128</b>

# GUERNSEY WATER

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Water Supplies								
Unmeasured	2,981,000		3,026,700		2,833,000		2,797,898	
Measured	4,211,000		3,551,000		3,475,000		2,936,052	
		7,192,000		6,577,700		6,308,000		5,733,950
Surplus on other trading activities before management expenses and depreciation		149,200		182,094		207,000		384,621
<b>TOTAL INCOME</b>		<b>7,341,200</b>		<b>6,759,794</b>		<b>6,515,000</b>		<b>6,118,571</b>
<b>EXPENDITURE</b>								
Operating Expenses								
Water production	1,259,000		1,273,705		1,194,900		1,129,743	
Water distribution	732,800		674,350		731,100		608,599	
Water quality control	490,425		472,010		510,900		450,547	
Property maintenance	138,600		100,200		160,350		110,696	
		2,620,825		2,520,265		2,597,250		2,299,585
Management Expenses								
General and financial management	465,700		419,499		465,850		366,251	
Income collection	335,700		303,250		324,600		278,180	
Technical and consumer services	432,575		373,500		367,450		321,881	
Administration, information technology, public relations and office expenses	371,475		331,720		339,000		287,396	
		1,605,450		1,427,969		1,496,900		1,253,708
<b>TOTAL EXPENDITURE</b>		<b>4,226,275</b>		<b>3,948,234</b>		<b>4,094,150</b>		<b>3,553,293</b>
<b>OPERATING SURPLUS BEFORE DEPRECIATION</b>		<b>3,114,925</b>		<b>2,811,560</b>		<b>2,420,850</b>		<b>2,565,278</b>
Depreciation		(1,050,000)		(910,470)		(1,000,000)		(1,022,364)
Net appreciation of investments		-		-		-		27,213
<b>OPERATING SURPLUS FOR THE YEAR</b>		<b>2,064,925</b>		<b>1,901,090</b>		<b>1,420,850</b>		<b>1,570,127</b>
Net interest receivable / (payable)		(192,100)		(82,580)		(67,000)		36,375
Surplus on sale of fixed assets		5,000		510,000		45,000		15,952
<b>SURPLUS FOR THE YEAR</b>		<b>1,877,825</b>		<b>2,328,510</b>		<b>1,398,850</b>		<b>1,622,454</b>
Transfer to reserve for renewal of assets		(455,000)		(594,530)		(505,000)		(493,588)
Transfer to property development fund reserve		(57,100)		(1,314,900)		-		-
Transfer from property development fund reserve		1,372,000		-		-		-
<b>RETAINED SURPLUS FOR THE YEAR TRANSFERRED TO REVENUE ACCOUNT RESERVE</b>		<b>£2,737,725</b>		<b>£419,080</b>		<b>£893,850</b>		<b>£1,128,866</b>
	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL EXPENDITURE</b>								
Water resources		178,800		354,000		166,000		524,101
Water treatment		121,000		2,501,000		2,621,000		722,788
Water distribution		565,400		2,436,000		2,094,000		1,690,979
General		3,259,200		1,234,000		959,000		463,974
<b>GROSS CAPITAL EXPENDITURE</b>		<b>4,124,400</b>		<b>6,525,000</b>		<b>5,840,000</b>		<b>3,401,842</b>
Customer contributions and asset sales		(33,500)		(583,000)		(71,000)		(40,251)
<b>NET CAPITAL EXPENDITURE</b>		<b>£4,090,900</b>		<b>£5,942,000</b>		<b>£5,769,000</b>		<b>£3,361,591</b>

# STATES WORKS

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Drainage and cleansing	2,190,900		2,090,800		2,002,500		1,960,186	
Highways maintenance	2,311,600		2,254,800		1,938,600		2,039,371	
Interest receivable	44,000		27,000		20,000		14,300	
Island emergencies and sundries	488,700		508,600		353,500		379,007	
Land maintenance	1,628,100		1,540,300		1,516,000		1,507,003	
Mechanical and transport	555,500		539,200		575,400		553,879	
Property maintenance	917,700		998,600		966,500		1,083,939	
<b>TOTAL INCOME</b>		<b>8,136,500</b>		<b>7,959,300</b>		<b>7,372,500</b>		<b>7,537,685</b>
<b>EXPENDITURE</b>								
Administration expenses	220,300		208,800		192,900		224,177	
Administration - salaries, wages and superannuation	834,100		802,000		797,200		766,667	
Building maintenance	218,300		211,100		237,000		203,458	
Depreciation	451,700		474,700		474,000		455,803	
Equipment maintenance	103,500		100,000		104,800		108,879	
Operating expenses								
Labour	3,742,200		3,642,700		3,507,700		3,415,700	
Materials	1,877,800		1,848,200		1,647,000		1,792,056	
Transport and plant	324,350		313,500		323,300		307,584	
<b>TOTAL EXPENDITURE</b>		<b>7,772,250</b>		<b>7,601,000</b>		<b>7,283,900</b>		<b>7,274,324</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>£364,250</b>		<b>£358,300</b>		<b>£88,600</b>		<b>£263,361</b>
	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL EXPENDITURE</b>								
Site developments	150,000		50,000		50,000		6,494	
Vehicles, plant, tools and equipment	325,000		321,000		200,000		180,641	
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR</b>		<b>£475,000</b>		<b>£371,000</b>		<b>£250,000</b>		<b>£187,135</b>

# **STATES OF ALDERNEY**

# STATES OF ALDERNEY

## SUMMARY OF GENERAL REVENUE INCOME AND EXPENDITURE

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>INCOME ON REVENUE ACCOUNT</b>				
Building and Development Control Committee	20,000	20,000	15,000	19,482
General Services Committee	355,800	315,400	313,950	273,908
Policy and Finance Committee	704,500	583,900	559,800	815,139
<b>TOTAL INCOME ON REVENUE ACCOUNT</b>	<b>1,080,300</b>	<b>919,300</b>	<b>888,750</b>	<b>1,108,529</b>
Net revenue cash allocation from States of Guernsey	1,444,000	1,438,000	1,335,000	1,010,124
	<b>2,524,300</b>	<b>2,357,300</b>	<b>2,223,750</b>	<b>2,118,653</b>

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>EXPENDITURE ON REVENUE ACCOUNT</b>				
Building and Development Control Committee	41,500	21,500	35,200	20,047
General Services Committee	1,716,600	1,480,200	1,454,300	1,350,829
Policy and Finance Committee	896,200	855,600	786,000	747,777
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT</b>	<b>2,654,300</b>	<b>2,357,300</b>	<b>2,275,500</b>	<b>2,118,653</b>
<b>Use of Accumulated Unspent Balances</b>	<b>(130,000)</b>	<b>-</b>	<b>(51,750)</b>	<b>-</b>
	<b>2,524,300</b>	<b>2,357,300</b>	<b>2,223,750</b>	<b>2,118,653</b>

## BUILDING AND DEVELOPMENT CONTROL COMMITTEE

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
Planning fees	20,000	20,000	15,000	19,482
<b>TOTAL REVENUE INCOME</b>	<b>20,000</b>	<b>20,000</b>	<b>15,000</b>	<b>19,482</b>

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>Administration</b>				
Staff, supplies and services	37,500	16,500	30,200	16,713
Planning inquiry	-	1,000	-	-
Planning records system	4,000	4,000	5,000	3,334
<b>TOTAL REVENUE EXPENDITURE</b>	<b>41,500</b>	<b>21,500</b>	<b>35,200</b>	<b>20,047</b>

## GENERAL SERVICES COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Agriculture</b>								
Fees and charges	1,500		1,500		1,100		1,630	
Rents	4,000		4,000		4,000		3,078	
Slaughterhouse fees	3,500		3,000		1,500		3,903	
		9,000		8,500		6,600		8,611
<b>Gardens, Cemetery and Church</b>								
Burial plots		800		800		800		551
<b>Public Services</b>								
<b>Administration</b>								
Hire vehicle fees	3,000		2,800		2,850		2,707	
Vehicle import licence fees	25,000		25,000		-		-	
	28,000		27,800		2,850		2,707	
<b>Properties - General</b>								
Rent	30,000		20,000		30,000		17,793	
<b>Properties - Housing</b>								
Rent	250,000		240,000		240,000		227,727	
<b>Sewage, Sanitation and Refuse</b>								
Cesspit emptying fees	7,200		7,000		8,500		6,229	
Refuse charges	20,000		7,000		20,000		-	
	27,200		14,000		28,500		6,229	
		335,200		301,800		301,350		254,456
<b>Recreation</b>								
<b>Campsite</b>								
Campsite fees (net)	4,200		4,000		3,000		3,848	
Rent of showers	100		100		200		100	
	4,300		4,100		3,200		3,948	
<b>Island Hall</b>								
Island Hall rents	6,500		200		2,000		6,342	
		10,800		4,300		5,200		10,290
<b>TOTAL REVENUE INCOME</b>		355,800		315,400		313,950		273,908



# GENERAL SERVICES COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Alderney Harbour trading loss</b>		<b>53,400</b>		<b>51,600</b>		<b>33,200</b>		<b>56,931</b>
<b>Agriculture</b>								
Staff	100,000		95,300		85,500		67,111	
Supplies and services	16,000		16,000		16,000		23,626	
Bovine Spongiform Encephalopathy -								
Compensation	2,000		3,000		3,000		2,400	
Disposal costs	600		1,000		1,500		575	
Dairy and land management compensation	65,000		65,000		65,000		62,443	
Foot and mouth insurance	1,000		1,000		850		804	
Slaughterhouse	3,000		8,000		3,000		791	
Veterinary services	3,500		3,500		1,200		2,489	
		<b>191,100</b>		<b>192,800</b>		<b>176,050</b>		<b>160,239</b>
<b>Civil Emergency</b>								
Premises	2,000		2,000		3,200		1,130	
Supplies and services	3,000		3,000		4,200		2,045	
Environmental monitoring	15,600		15,000		14,750		15,149	
Responses to major incidences	2,500		2,500		2,500		978	
		<b>23,100</b>		<b>22,500</b>		<b>24,650</b>		<b>19,302</b>
<b>Fieldwork Scheme</b>								
Staff	8,000		7,500		10,000		5,158	
Supplies and services	500		500		1,000		72	
		<b>8,500</b>		<b>8,000</b>		<b>11,000</b>		<b>5,230</b>
<b>Gardens, Cemetery and Church</b>								
Staff	27,900		25,900		19,000		19,425	
Supplies and services	2,500		2,500		2,000		2,959	
	30,400		28,400		21,000		22,384	
<i>Less recoveries</i>	(1,200)		(1,200)		(1,200)		(946)	
		<b>29,200</b>		<b>27,200</b>		<b>19,800</b>		<b>21,438</b>
<b>Health and Welfare</b>								
<b>Administration</b>								
Supplies and services	500		500		500		102	
<b>Education and Health</b>								
Grant to Alderney playschools	500		500		500		350	
Mignot Memorial Hospital - Insure buildings	-		-		1,300		1,234	
School bus subsidy	14,000		12,000		10,000		10,000	
Youth employment scheme	3,000		3,000		3,000		2,742	
	17,500		15,500		14,800		14,326	
<b>Home Carers Service</b>								
Staff	2,000		2,000		3,000		2,105	
<i>Less recoveries</i>	(800)		(800)		(1,500)		(1,266)	
	1,200		1,200		1,500		839	
<b>Welfare Services</b>								
Out-relief and welfare support	24,000		24,000		24,000		19,936	
<i>Less recoveries</i>	(2,000)		(2,000)		(2,000)		(4,075)	
	22,000		22,000		22,000		15,861	
		<b>41,200</b>		<b>39,200</b>		<b>38,800</b>		<b>31,128</b>

# GENERAL SERVICES COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Public Services</b>								
<b>Administration</b>								
Staff	95,800		93,700		83,000		79,415	
Supplies and services	13,500		13,000		15,400		11,287	
	<u>109,300</u>		<u>106,700</u>		<u>98,400</u>		<u>90,702</u>	
<b>Fire Brigade and Cliff Rescue</b>								
Staff	25,000		22,000		25,000		19,790	
Supplies and services	12,000		12,000		15,000		7,931	
Administration of Law	5,000		5,000		8,000		3,267	
	<u>42,000</u>		<u>39,000</u>		<u>48,000</u>		<u>30,988</u>	
<b>Properties - General</b>								
Staff	150,300		141,300		105,400		135,238	
Supplies and services	75,000		75,000		70,000		95,955	
	<u>225,300</u>		<u>216,300</u>		<u>175,400</u>		<u>231,193</u>	
<i>Less recoveries</i>	<u>(15,000)</u>		<u>(15,000)</u>		<u>(15,000)</u>		<u>(37,995)</u>	
	<u>210,300</u>		<u>201,300</u>		<u>160,400</u>		<u>193,198</u>	
<b>Properties - Housing</b>								
Staff	94,900		97,400		85,000		63,185	
Supplies and services	30,000		30,000		35,000		43,928	
	<u>124,900</u>		<u>127,400</u>		<u>120,000</u>		<u>107,113</u>	
<b>Refuse Collection and Disposal</b>								
Staff	110,200		107,900		132,500		103,103	
Supplies and services	240,000		72,000		24,600		40,460	
Refuse separation/recycling - staff	50,000		44,500		15,000		35,000	
Refuse separation/recycling - supplies and services	65,000		60,000		40,000		50,621	
BOS plant - leasing costs	-		-		67,000		-	
BOS plant - operating costs	-		-		48,000		-	
	<u>465,200</u>		<u>284,400</u>		<u>327,100</u>		<u>229,184</u>	
<i>Less recoveries</i>	<u>(5,000)</u>		<u>(5,000)</u>		<u>(9,000)</u>		<u>-</u>	
	<u>460,200</u>		<u>279,400</u>		<u>318,100</u>		<u>229,184</u>	
<b>Roads, Coasts and Beaches</b>								
Staff	92,200		75,700		115,500		64,389	
Supplies and services	170,000		165,000		165,000		176,182	
	<u>262,200</u>		<u>240,700</u>		<u>280,500</u>		<u>240,571</u>	
<i>Less recoveries</i>	<u>(5,000)</u>		<u>(5,000)</u>		<u>(6,500)</u>		<u>(561)</u>	
	<u>257,200</u>		<u>235,700</u>		<u>274,000</u>		<u>240,010</u>	
<b>Sewage, Sanitation and Refuse</b>								
Staff	63,200		59,900		32,500		43,884	
Supplies and services	27,500		26,000		17,000		23,448	
	<u>90,700</u>		<u>85,900</u>		<u>49,500</u>		<u>67,332</u>	
<i>Less recoveries</i>	<u>(4,000)</u>		<u>(4,000)</u>		<u>(1,000)</u>		<u>(4,025)</u>	
	<u>86,700</u>		<u>81,900</u>		<u>48,500</u>		<u>63,307</u>	
<b>Vehicle Fleet</b>								
Staff	13,200		11,800		16,000		18,731	
Supplies and services	23,500		22,000		25,000		22,823	
	<u>36,700</u>		<u>33,800</u>		<u>41,000</u>		<u>41,554</u>	
<i>Less recoveries</i>	<u>(3,500)</u>		<u>(3,500)</u>		<u>(3,500)</u>		<u>(3,911)</u>	
	<u>33,200</u>		<u>30,300</u>		<u>37,500</u>		<u>37,643</u>	
	<u>1,323,800</u>		<u>1,101,700</u>		<u>1,104,900</u>		<u>992,145</u>	

## GENERAL SERVICES COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Recreation</b>								
<b>Administration</b>								
Grants - sporting and cultural activities	3,200		3,100		3,100		1,383	
Official entertainments and presentations	6,000		7,500		5,500		8,884	
	<u>9,200</u>		<u>10,600</u>		<u>8,600</u>		<u>10,267</u>	
<b>Camp Site</b>								
Camp site expenses	3,500		3,500		3,000		9,165	
<b>Children's Playground</b>								
Supplies and services	2,000		2,000		2,000		1,718	
<b>Island Hall</b>								
Premises	2,000		1,000		5,000		6,183	
Staff	8,200		1,300		6,500		16,892	
Supplies and services	3,000		1,000		3,000		2,577	
	<u>13,200</u>		<u>3,300</u>		<u>14,500</u>		<u>25,652</u>	
		<b>27,900</b>		<b>19,400</b>		<b>28,100</b>		<b>46,802</b>
<b>Sea Fisheries</b>								
Staff	15,300		14,700		14,700		14,200	
Supplies and services	3,100		3,100		3,100		3,414	
	<u>18,400</u>		<u>17,800</u>		<u>17,800</u>		<u>17,614</u>	
<b>TOTAL REVENUE EXPENDITURE</b>		<b>1,716,600</b>		<b>1,480,200</b>		<b>1,454,300</b>		<b>1,350,829</b>

## POLICY AND FINANCE COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Administration</b>								
Company registrations	15,500		15,000		15,500		13,357	
Court receipts	42,000		40,000		30,000		41,563	
Duty free concession	30,200		34,800		27,000		32,978	
Housing loan interest	1,000		1,000		1,500		1,009	
Interest receivable	25,000		25,000		18,000		24,752	
Numismatic revenues	125,000		125,000		80,000		115,611	
Occupiers rates	395,000		252,500		310,000		197,327	
Permits and licences	10,000		10,000		9,500		9,603	
Post Office - share of dividend	30,000		50,000		40,000		3,744	
Rents	28,800		28,800		28,800		28,795	
Royalties and fees	3,500		3,500		3,500		3,049	
Sundry sales and charges	8,000		8,000		8,000		7,547	
Television tender payments	1,000		1,000		1,000		1,072	
	715,000		594,600		572,800		480,407	
<i>Less transfer to currency reserve</i>	(30,000)		(30,000)		(30,000)		(83,135)	
		<b>685,000</b>		<b>564,600</b>		<b>542,800</b>		<b>397,272</b>
<b>Grants</b>								
Lottery profits		<b>1,500</b>		<b>1,600</b>		<b>1,500</b>		<b>1,706</b>
<b>Promotion and Marketing</b>								
Accommodation permits	3,000		2,700		2,500		2,262	
Sale of advertising space	15,000		15,000		13,000		11,406	
		<b>18,000</b>		<b>17,700</b>		<b>15,500</b>		<b>13,668</b>
<b>Property Transfer Duties</b>								
Conge	-		-		-		365,156	
Leasehold duty	-		-		-		37,337	
		-				-		<b>402,493</b>
<b>TOTAL REVENUE INCOME</b>		<b>704,500</b>		<b>583,900</b>		<b>559,800</b>		<b>815,139</b>

# POLICY AND FINANCE COMMITTEE

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>Administration</b>								
Premises	15,000		14,000		14,000		12,469	
Staff	484,000		449,300		401,700		378,578	
Supplies and services	90,000		90,000		90,000		72,849	
Audit fees and expenses	11,700		11,300		11,000		10,869	
Breakwater/harbour investigations	5,000		5,000		8,000		41,132	
Breakwater maintenance contribution	15,000		15,000		15,000		15,000	
Health and safety regulation	5,000		5,000		8,000		259	
Insurance	14,000		13,000		10,000		9,432	
Meteorological station	300		300		300		20	
States members expenses (Vote 2.10.96)	19,000		17,500		10,000		15,241	
Supplementary pensions	800		800		600		743	
Unforeseen expenditure	34,500		18,000		18,000		-	
	694,300		639,200		586,600		556,592	
Less recoveries	(13,500)		(13,000)		(13,000)		(12,538)	
		680,800		626,200		573,600		544,054
<b>Administration of Justice</b>								
Supplies and services		16,000		16,000		16,000		13,085
<b>Grants</b>								
Alderney Island Games Association	-		-		-		4,000	
Alderney Library (Vote 4.3.81)	3,000		3,000		1,000		1,000	
Alderney Week	4,000		4,000		2,400		3,895	
Alderney Wildlife Trust	12,000		12,000		12,000		15,000	
Minor grants	6,000		8,000		8,000		7,214	
St. John Ambulance Brigade (Vote 13.11.91)	10,000		23,000		10,000		10,000	
		35,000		50,000		33,400		41,109
<b>Promotion and Marketing</b>								
<b>Administration</b>								
Premises	6,500		6,000		5,500		3,685	
Staff	35,400		35,400		35,500		30,592	
Supplies and services	13,000		12,500		12,500		12,231	
	54,900		53,900		53,500		46,508	
<b>Promotions</b>								
Supplies and services	81,500		81,500		81,500		83,972	
Events services	10,000		10,000		10,000		3,574	
Promotion of local trade and industry	18,000		18,000		18,000		15,475	
	109,500		109,500		109,500		103,021	
		164,400		163,400		163,000		149,529
<b>TOTAL REVENUE EXPENDITURE</b>		896,200		855,600		786,000		747,777

## STATES OF ALDERNEY CAPITAL ACCOUNT SUMMARY

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>INCOME ON CAPITAL ACCOUNT</b>				
General Services Committee	6,000	6,355	6,000	6,056
Policy and Finance Committee	324,630	367,470	273,630	16,034
<b>TOTAL INCOME ON CAPITAL ACCOUNT</b>	330,630	373,825	279,630	22,090
Excess of Expenditure over Income on Capital Account recovered from the States of Guernsey	4,620,370	871,251	3,455,370	957,064
	4,951,000	1,245,076	3,735,000	979,154

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>EXPENDITURE ON CAPITAL ACCOUNT</b>				
General Services Committee	4,951,000	1,227,574	3,735,000	967,382
Policy and Finance Committee	-	17,502	-	11,772
<b>TOTAL EXPENDITURE ON CAPITAL ACCOUNT</b>	4,951,000	1,245,076	3,735,000	979,154

## GENERAL SERVICES COMMITTEE

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
Sale of vehicles	-	355	-	-
Sewerage Law contributions	6,000	6,000	6,000	6,056
<b>TOTAL CAPITAL INCOME</b>	<b>6,000</b>	<b>6,355</b>	<b>6,000</b>	<b>6,056</b>

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>Alderney Harbour capital expenditure</b>	<b>4,096,000</b>	<b>45,976</b>	<b>3,150,000</b>	<b>52,104</b>
<b>Health and Welfare</b>				
Royal Connaught Nursing Home				
Lift - replacement (S of A 11.9.03, S of G 1.10.03)	-	30,280	-	9,720
Repairs, replacement windows and extra rooms (S of A 11.9.03, S of G 1.10.03)	-	70,685	-	99
<b>Public Services</b>				
<b>Land and Property</b>				
Acquisition and preparation of land - Airport (S of A 3.4.01, S of G 24.4.01)	-	4,440	-	-
Crusher site infrastructure (S of A 24.7.02, S of G 24.7.02)	-	9,289	-	40,257
Fire station relocation (S of A 23.4.03, S of G 25.3.03)	-	25,000	-	209,976
Island Hall				
Repairs and conversion, Court repairs and sale of property (S of A 17.9.03, S of G 25.9.03)	250,000	650,000	470,000	186,982
Car park and railings etc (S of A 20.8.04, S of G 24.8.04)	-	50,000	-	-
Court House tender documents (S of A 20.11.02, S of G 13.11.02)	-	3,000	-	9,000
St. Anne's Church roof repairs	35,000	-	35,000	-
Whitegates - repairs and renovation	-	125,000	-	-
<b>Sewage, Sanitation and Refuse</b>				
Impot tip improvements (S of A 16.3.04, S of G 31.3.04)	-	40,000	-	-
Purchase of air curtain burner (S of A 19.12.03, S of G 17.12.03)	-	53,904	-	-
Sewer investigations - Mouriaux / Platte Saline	-	-	20,000	-
Upgrade foul water sewer - Le Vallee	540,000	-	-	-
Waste compacting and transfer equipment	-	120,000	-	-
<b>Vehicles and Plant</b>				
Tractor / mower - replacement	-	-	30,000	-
Vehicles - replacement	30,000	-	30,000	-
Per published accounts 2003	-	-	-	459,244
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,951,000</b>	<b>1,227,574</b>	<b>3,735,000</b>	<b>967,382</b>

## POLICY AND FINANCE COMMITTEE

	Budget 2005		Probable Outturn 2004	Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£
Loan repayments							
Alderney Football Association		415	415	415		416	
Alderney Snooker Club		3,215	3,215	3,215		2,143	
Property Transfer Duties							
Congé	300,000		290,000	250,000		-	
Leasehold Duty	20,000		20,000	20,000		-	
Transfer Duty	1,000		3,840	-		-	
		321,000	313,840	270,000		-	
Sale of freeholds - Le Banquage		-	50,000	-		13,475	
<b>TOTAL CAPITAL INCOME</b>		<b>324,630</b>	<b>367,470</b>	<b>273,630</b>		<b>16,034</b>	

	Budget 2005		Probable Outturn 2004	Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£
Fort Tourgis - consultancy and marketing costs (S of A 17.4.02, S of G 25.6.02)		-	17,502	-		11,772	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>-</b>	<b>17,502</b>	<b>-</b>		<b>11,772</b>	



# GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>REVENUE ACCOUNT</b>								
<b>INCOME</b>								
<b>Administration</b>								
Facilities charges	40,000		38,500		35,000		33,900	
Sundries	6,000		6,000		6,000		5,811	
	46,000		44,500		41,000		39,711	
<i>Less concessions on charges</i>	(1,000)		(4,500)		(1,000)		(3,625)	
	45,000		40,000		40,000		36,086	
<b>Crane dues</b>	43,000		42,000		48,000		41,431	
<b>Moorings and Navigation</b>								
Fees	110,000		107,000		95,000		103,929	
Pilotage fees	28,000		27,000		25,000		27,383	
	138,000		134,000		120,000		131,312	
<i>Less pilots remuneration</i>	(7,500)		(7,500)		(7,500)		(7,353)	
<i>concessions on charges</i>	(5,000)		(5,000)		(5,000)		(5,325)	
	125,500		121,500		107,500		118,634	
<b>Quays and Buildings rent</b>	14,000		14,000		11,500		12,870	
<b>TOTAL INCOME</b>		227,500		217,500		207,000		209,021
<b>EXPENDITURE</b>								
<b>Administration</b>								
Staff	210,400		202,000		182,800		172,643	
Supplies and services	23,500		23,000		23,000		23,672	
Insurance	6,000		5,600		5,400		5,112	
Port security expenses	3,500		2,000		-		-	
	243,400		232,600		211,200		201,427	
<i>Less recoveries</i>	(54,000)		(52,000)		(54,000)		(49,102)	
	189,400		180,600		157,200		152,325	
<b>Cranes</b>								
Staff	30,600		29,400		26,300		24,473	
Supplies and services	10,000		9,000		12,000		8,928	
	40,600		38,400		38,300		33,401	
<i>Less recoveries</i>	(4,100)		(3,900)		(3,500)		(3,846)	
	36,500		34,500		34,800		29,555	
<b>Moorings and Navigation</b>								
Supplies and services	30,000		30,000		25,000		30,842	
Wrecks and salvage	3,000		3,000		2,200		5,009	
	33,000		33,000		27,200		35,851	
<b>Quays and Buildings</b>								
Premises	22,000		21,000		21,000		48,221	
<b>TOTAL EXPENDITURE</b>		280,900		269,100		240,200		265,952
<b>TRADING (LOSS) FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE</b>		(£53,400)		(£51,600)		(£33,200)		(£56,931)

## GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2005	Probable Outturn 2004	Budget 2004	Accounts 2003
	£	£	£	£
<b>CAPITAL ACCOUNT - EXPENDITURE</b>				
Commercial Quay renovation (see note)	4,000,000	-	3,150,000	-
Commercial Quay - preliminaries (S of A 10.4.03, S of G 17.10.03)	-	18,087	-	31,913
Marine radio transceiver - upgrade	-	5,000	-	-
Mobile crane - replacement	25,000	-	-	-
Navigation lights (S of A 26.1.02, S of G 13.3.02)	-	2,209	-	1,548
New fisherman's shed (S of A 26.6.01, S of G 24.10.01)	-	680	-	643
Office/freight shed - reconstruction (Total estimated cost £110,000)	50,000	-	-	-
Rib - replacement	21,000	-	-	-
Security fencing (S of A 20.8.04, S of G 5.8.04)	-	20,000	-	-
Per published accounts 2003	-	-	-	18,000
<b>TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE</b>	<b>£4,096,000</b>	<b>£45,976</b>	<b>£3,150,000</b>	<b>£52,104</b>

**NOTE:**

It is intended that, subject to States of Guernsey approval, this project will be funded from the Capital Reserve.

# STATES OF ALDERNEY WATER BOARD

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Unmetered supplies		218,000		215,000		202,000		199,716
Metered supplies		35,000		35,000		33,000		34,333
Service charges		2,000		4,000		2,000		5,220
<b>Total Income</b>		<b>255,000</b>		<b>254,000</b>		<b>237,000</b>		<b>239,269</b>
<b>EXPENDITURE</b>								
<b>Operating and Maintenance Expenses</b>								
Depreciation	17,000		17,000		16,000		15,812	
Fuel and electricity	30,000		30,000		30,000		26,647	
Mains and machinery, etc. - materials	20,000		20,000		20,000		17,775	
Staff pensions - contributions	23,800		23,000		9,500		8,276	
Wages and salaries	146,000		140,400		145,000		123,964	
Water treatment - materials and testing	15,000		15,000		15,000		17,617	
		<b>251,800</b>		<b>245,400</b>		<b>235,500</b>		<b>210,091</b>
<b>Administration and General Expenses</b>								
Accountancy, audit and expenses	2,400		2,300		2,200		2,215	
Administration charges	12,500		12,000		12,000		12,426	
Bad debts written off	500		1,000		500		-	
Bank charges	500		500		500		334	
Consultancy fees and expenses	3,000		3,000		3,000		1,957	
Insurance - machinery and buildings	2,700		2,600		2,450		2,546	
Motor vehicle expenses	3,000		3,000		3,000		2,761	
Postage and telephone	2,200		2,100		2,100		1,740	
Printing and stationery	1,100		1,100		1,000		1,217	
Rents, rates and taxes	3,500		3,000		3,000		2,559	
Travelling and general expenses	1,500		1,500		1,200		1,468	
		<b>32,900</b>		<b>32,100</b>		<b>30,950</b>		<b>29,223</b>
<b>Total Expenditure</b>		<b>284,700</b>		<b>277,500</b>		<b>266,450</b>		<b>239,314</b>
<b>Operating deficit</b>		<b>(29,700)</b>		<b>(23,500)</b>		<b>(29,450)</b>		<b>(45)</b>
<b>Interest receivable</b>		<b>15,500</b>		<b>15,500</b>		<b>15,500</b>		<b>15,544</b>
<b>SURPLUS / (DEFICIT) ON REVENUE ACCOUNT</b>		<b>(14,200)</b>		<b>(8,000)</b>		<b>(13,950)</b>		<b>15,499</b>

	Budget 2005		Probable Outturn 2004		Budget 2004		Accounts 2003	
	£	£	£	£	£	£	£	£
<b>CAPITAL EXPENDITURE</b>								
Buildings	-		8,500		-		1,245	
Machinery	8,000		8,000		8,000		51,028	
Mains and services	20,000		20,000		20,000		-	
Metering equipment	2,000		2,000		2,000		91	
Tools and equipment	1,000		500		500		3,219	
Van replacement	14,000		-		-		-	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>45,000</b>		<b>39,000</b>		<b>30,500</b>		<b>55,583</b>	

# APPENDIX

## THE LADIES COLLEGE (Senior School)

	Budget 2004 / 2005		Budget 2003 / 2004		Accounts 2002 / 2003	
	£	£	£	£	£	£
<b>INCOME</b>						
Bank interest received		2,500		6,000		3,801
Fees - feepayers		941,700		856,500		778,814
- special place holders		562,100		512,560		477,300
Miscellaneous income		12,000		10,000		14,406
Registration fees		5,000		8,000		(1,125)
States grant		701,000		659,000		627,334
States superannuation		182,000		181,500		160,585
<b>TOTAL INCOME</b>		<b>2,406,300</b>		<b>2,233,560</b>		<b>2,061,115</b>
<b>EXPENSES</b>						
Audit fee	3,000		2,700		2,550	
Bad debts	-		-		535	
Books, stationery and laboratory expenses	104,000		100,000		96,138	
Examination fees	38,000		32,000		25,423	
Fixed asset acquisition costs	63,000		62,000		85,175	
General administration expenses	38,000		39,000		33,237	
Major repairs	74,000		50,000		50,000	
Office and administration salaries	78,000		74,000		68,789	
Rates, taxes, insurance	17,000		15,000		13,096	
Routine maintenance -						
Buildings and grounds	83,000		40,000		61,476	
Equipment	25,000		28,000		23,963	
Wages	99,000		99,500		87,393	
Sports, conference and field trips	30,000		40,000		27,505	
Staff superannuation	182,000		181,500		160,585	
Staff training	10,000		10,000		11,236	
Teachers salaries	1,570,000		1,432,000		1,332,907	
Utilities	30,000		26,000		25,112	
<b>TOTAL EXPENSES</b>		<b>2,444,000</b>		<b>2,231,700</b>		<b>2,105,120</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>(37,700)</b>		<b>1,860</b>		<b>(44,005)</b>
<b>SURPLUS BROUGHT FORWARD FROM FROM PREVIOUS YEAR</b>		<b>53,051</b>		<b>51,191</b>		<b>95,196</b>
<b>SURPLUS CARRIED FORWARD TO NEXT YEAR</b>		<b>£15,351</b>		<b>£53,051</b>		<b>£51,191</b>

## THE LADIES COLLEGE (Junior School)

	Budget 2004 / 2005		Budget 2003 / 2004		Accounts 2002 / 2003	
	£	£	£	£	£	£
<b>INCOME</b>						
Bank interest received		1,000		3,000		1,900
Fees		540,000		535,050		514,078
Miscellaneous Income		8,500		3,000		8,182
States superannuation		42,500		41,650		37,866
<b>TOTAL INCOME</b>		<b>592,000</b>		<b>582,700</b>		<b>562,026</b>
<b>EXPENSES</b>						
Books and stationery	24,000		23,000		22,125	
Conference and training expenses	4,000		1,500		-	
Fixed asset acquisition costs	5,000		5,000		23,871	
General administration expenses	19,000		18,000		16,619	
Routine maintenance						
Buildings and grounds	18,000		48,000		20,748	
Equipment	11,000		8,000		9,320	
Wages	38,000		39,000		35,548	
Office and administration salaries	39,000		37,000		34,394	
Rates, taxes, insurance	10,000		8,000		6,548	
Staff superannuation	42,500		41,650		37,866	
Teachers salaries	365,000		337,000		306,635	
Utilities	16,000		14,000		10,938	
<b>TOTAL EXPENSES</b>		<b>591,500</b>		<b>580,150</b>		<b>524,612</b>
<b>SURPLUS FOR THE YEAR</b>		<b>500</b>		<b>2,550</b>		<b>37,414</b>
<b>SURPLUS BROUGHT FORWARD FROM FROM PREVIOUS YEAR</b>		<b>227,711</b>		<b>225,161</b>		<b>187,747</b>
<b>SURPLUS CARRIED FORWARD TO NEXT YEAR</b>		<b>£228,211</b>		<b>£227,711</b>		<b>£225,161</b>

The States are asked to decide:-

- I.- Whether, after consideration of the Budget Report dated the 1st November, 2004, of the Treasury and Resources Department, they are of the opinion:-

(See detailed Propositions which follow the attached Budget Report)

- II.- Whether they are of the opinion to approve the following Revenue Expenditure Budgets and, where appropriate, Capital Expenditure Budgets, for the year 2005:-

1. Policy Council
2. Treasury and Resources Department
3. Commerce and Employment Department
4. Culture and Leisure Department
5. Education Department
6. Environment Department
7. Health and Social Services Department
8. Home Department
9. Housing Department
10. Public Services Department
11. Social Security Department

- III.- Whether they are of the opinion to approve the Budgets for 2005 and Probable Outturns for 2004 for the following:-

1. Alderney Airport
2. Beau Sejour Centre
3. Ports
4. States Dairy
5. Guernsey Water
6. States Works

- IV.- Whether they are of the opinion to note the Budget for 2005 of the States of Alderney.

**(NB The Policy Council supports the proposals).**

IN THE STATES OF THE ISLAND OF GUERNSEY

ON THE 8<sup>th</sup> DAY OF DECEMBER, 2004

The States resolved as follows concerning  
Billet d'État No. XXI dated 19<sup>th</sup> November, 2004

**TREASURY AND RESOURCES DEPARTMENT**

BUDGET OF THE STATES FOR 2005

I.- After consideration of the Budget Report dated the 1<sup>st</sup> November, 2004, of the Treasury and Resources Department: -

1. To transfer the sum of £10,000,000 to the Capital Reserve at the beginning of the financial year 2005.
2. To transfer the sum of £5,000,000 to the Contingency Reserve Fund at the beginning of the financial year 2005.
3. That the rates of excise duty in Guernsey and Alderney on the under mentioned goods be increased as follows:

Cigars and Cigarettes	£137.85 per kilogram
Hand rolling tobacco	£128.37 per kilogram
Other manufactured tobacco	£111.35 per kilogram
Tobacco leaf - unstemmed	£123.60 per kilogram
Tobacco leaf - stemmed	£124.84 per kilogram
Beer brewed by an independent small brewery	23p per litre
Other beer	35p per litre
Spirits not exceeding 5.5 per cent volume	26p per litre
Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£3.78 per litre
Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£5.03 per litre
Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume
Cider	35p per litre
Light wines not exceeding 5.5 per cent volume	26p per litre
Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£1.07p per litre
Other wines	£1.71 per litre



4. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2004” and to direct that the same shall have effect as an Ordinance of the States.
5. That the annual rates of tax in Guernsey on those mechanically propelled vehicles (other than mopeds and motor cycles, tractors and invalid carriages) described in Schedule 2 and Schedule 3 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1994, shall each be increased by £10.00.
6. To approve the draft Ordinance entitled “The Motor Tax (Amendment) Ordinance, 2004” and to direct that the same shall have effect as an Ordinance of the States.
7. To approve the cash limits for ordinary expenditure for 2005 for individual Departments totalling £289,459,000 as set out in paragraph 4.7 of this Report.
8. To approve the additional capital allocations for individual Departments totalling £12,500,000 as set out in paragraph 4.9 of this Report.
9. To authorise the Minister, Treasury and Resources Department to execute conveyances, leases, licenses and all other ancillary documents as may be necessary, for and on behalf of the States of Guernsey.
10. (1) That, for the Year of Charge 2006 income tax shall be charged at the standard rate of 20p in the £.  
  
(2) (a) That, subject to the provisions of the Income Tax (Guernsey) Law, 1975 and to the provisions of this Proposition, the allowances claimable for the Year of Charge 2006 by an individual solely or principally resident in Guernsey by way of relief from income tax at the standard rate, shall be the allowances specified in the First Schedule to this Proposition.  
  
(b) That the allowances specified in the First Schedule to this Proposition shall only be granted to an individual who has made a claim in accordance with the provisions of the Income Tax (Guernsey) Law, 1975, and who has proved that the conditions applicable to such allowances and prescribed in the Second Schedule to this Proposition have been fulfilled.  
  
(c) That:  
  
“Family Allowances” means Family Allowances payable under the Family Allowances (Guernsey) Laws, 1950 to 1976;  
  
“the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment.

## **FIRST SCHEDULE**

### **Year of Charge 2006**

Allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the standard rate.

<b><u>Nature of Allowance</u></b>	<b><u>Amount of Allowance</u></b>
<b>1. Personal Allowance.</b>	
(i) for married persons.	Tax at the standard rate on £16,500. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(ii) for married persons where, at the commencement of the year of charge either he, or his wife living with him, was of the age of 64 years or over.	Tax at the standard rate on £18,000. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(iii) for married persons where, at the commencement of the year of charge both he, and his wife living with him, were of the age of 64 years or over.	Tax at the standard rate on £19,500. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(iv) for single persons.	Tax at the standard rate on £8,250.
(v) for single persons aged 64 years or over at the commencement of the year of charge.	Tax at the standard rate on £9,750.
<b>2. Dependent Relative Allowance.</b>	In respect of each dependent relative – tax at the standard rate on £2,640 or on the amount of the contributions whichever is less:

Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £5,615 the allowance shall be reduced to tax at the standard rate on such sum as remains after subtracting from £2,640 the sum of £1 for every pound by which the dependent relative's income exceeds £5,615.

Provided further that if any Family Allowances are payable in respect of the dependent relative, the allowance shall be further reduced to tax at the standard rate on such sum as remains after subtracting from £2,640, or such lesser sum as remains after deducting from £2,640 the sum of £1 for every pound by which the dependent relative's income exceeds £5,615, the sum of £220 for every month in the year of charge for which such Family Allowances are payable.

- |   |  |
|---|--|
| 3. <b>Infirm Person's Allowance.</b>      | Tax at the standard rate on £2,640.  |
| 4. <b>Housekeeper Allowance.</b>          | Tax at the standard rate on £2,640.  |
| 5. <b>Wife's Earned Income Allowance.</b> | Tax at the standard rate on a sum equal to the amount of the claimant's wife's net qualifying income but not exceeding tax at the standard rate on £8,250. |
| 6. <b>Life Assurance Allowance.</b>       | Tax at the standard rate on a sum equal to one-half of the allowable premiums or payments or deductions.   |
| 7. <b>Charge of Children Allowance.</b>   | Tax at the standard rate on £5,615.  |
| 8. <b>Retirement Annuity Allowance.</b>   | Tax at the standard rate on a sum equal to the qualifying premiums or contributions.   |

## **SECOND SCHEDULE**

Conditions for the Year of Charge 2006 applicable to the allowances  
specified in the First Schedule

### **1. Personal Allowance**

(1) The conditions to be fulfilled to entitle the claimant to the personal allowance are:-

(a) for married persons -

- (i) that in the year of charge his wife is living with him or is wholly maintained by him; and
- (ii) that in computing his assessable income for that year he is not entitled to make any reduction on account of any payment made for his wife's maintenance.

*Provided that if any question arises as to whether a wife is or is not wholly maintained by her husband, the question shall be determined by reference to the financial circumstances of the wife.*

(b) in other cases, that the conditions in paragraph (a) of this provision are not fulfilled.

### **2. Dependent Relative Allowance**

A. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in the case of a child receiving higher education are:-

(a) that the child in respect of whom an allowance is claimed -

- (i) is the child of the claimant, or
- (ii) is the illegitimate child of the claimant and in the year of charge is maintained by the claimant;

(b) that on the first day of August in the year of charge, the child is over the age of nineteen years and is, in that year of charge, receiving full-time instruction at any university, college, school or other educational establishment.

(2) The expression "child" shall include a stepchild, and a child who has been lawfully adopted shall be treated as the child of the individual by whom he has been so adopted and not as the child of the natural parent.

- (3) Where a man and a woman are cohabiting as husband and wife and either has a child in respect of whom a dependent relative allowance is claimable the man or woman as the case may be, and by a notice in writing addressed to the Administrator, may elect that, for the purposes of the said allowance, the child shall be treated as if it were the child of the cohabitee.
  - (4) In computing the amount of a child's income in his own right, no account shall be taken of any sum to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment.
  - (5) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.
- B. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in any other case are:-
- (a) that the claimant at his own expense maintains or contributes towards the maintenance of a person being a relative of the claimant or of the claimant's spouse; and
  - (b) that the person so maintained is prevented by incapacity due to old age or infirmity from maintaining himself.
- (2) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.

### **3. Infirm Person's Allowance**

- (1) The conditions to be fulfilled to entitle a claimant to an infirm person's allowance are:-
- (a) that the claimant is by reason of old age or infirmity or by reason of the old age or infirmity of the claimant's spouse compelled to maintain or employ an individual solely for the purpose of having care of the claimant or the claimant's spouse;
- Provided that the allowance shall not be granted by reason of infirmity unless throughout the year the claimant or the claimant's spouse was permanently incapacitated by physical or mental infirmity.*
- (b) if such an individual is a relative of the claimant or of the claimant's spouse and if the claimant is entitled to any other

allowance in the First Schedule in respect of that individual, that the claim has been relinquished.

- (2) Not more than one allowance shall be allowed to any claimant for any year.

#### **4. Housekeeper Allowance**

- (1) The conditions to be fulfilled to entitle the claimant to a housekeeper allowance are:-
  - (a) that the claimant is a widow or widower;
  - (b) that in the year of charge a person is employed or maintained by the claimant solely for the purpose of acting in the capacity of a housekeeper for the claimant;
  - (c) if such person is a relative of the claimant or of the claimant's deceased spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that person, that the claim has been relinquished.
- (2) A housekeeper allowance shall not be granted to any individual for any year in respect of more than one person.
- (3) A housekeeper allowance shall not be granted to any individual for any year if such individual is entitled for that year to a personal allowance for married persons, or to an infirm person's allowance.
- (4) "Housekeeper" means a person who is responsible by delegation for the management of the household, including arrangements for food, housekeeping expenditure and the care of linen and laundry.

#### **5. Wife's Earned Income Allowance**

- (1) The conditions to be fulfilled to entitle a claimant to a wife's earned income allowance are that the claimant is entitled to the personal allowance for married persons and that there is included in the claimant's assessable income some earned income arising or accruing to the claimant's wife.
- (2) "Earned income" has the meaning assigned to it by section 148 of the Income Tax (Guernsey) Law, 1975.

#### **6. Life Assurance Allowance**

- (1) The conditions to be fulfilled to entitle a claimant to an allowance in respect of life assurance are:-

- (a) that the claimant has effected an assurance on his own life or on the life of his wife; or
  - (b) that the claimant has contracted for a deferred annuity on his own life or on the life of his wife; or
  - (c) that the claimant is, under the provisions of any Law or under the terms or conditions of his employment, liable to the payment of any sum or to the deduction from his emoluments of any sum, for the purpose of securing a deferred annuity to his widow or provision for his children after his death not being a sum which may be claimed as an authorised deduction under the provisions of sub-section (3) of section 8 of the Income Tax (Guernsey) Law, 1975.
- (2) Subject to the provisions of the next succeeding paragraph the allowable premiums, payments or deductions shall be the amount of any premium paid, payments made or deductions suffered by the claimant in the year of charge in respect of any such assurance, contract or liability.
- (3) Notwithstanding the provisions of the preceding paragraph:-
- (a) No allowance shall be made in respect of any premium payments or deductions to the extent to which they exceed in the aggregate one-sixth of the assessable income of the claimant;
  - (b) No allowance shall be made in respect of any premium or other payment on any policy for securing a capital sum on death (whether in conjunction with any other benefit or not) to the extent that the premium or other payment exceeds an amount equal to seven per cent of the actual capital sum assured, and in calculating any such capital sum no account shall be taken of -
    - (i) any sum which is payable on the happening of any contingency other than death; or
    - (ii) the value of any premium agreed to be returned; or
    - (iii) any benefit by way of bonus, share of profits, or otherwise which is not the sum actually assured.
  - (c) No allowance shall -
    - (i) be made in respect of policies of insurance or contracts for deferred annuities except in respect of premiums payable on policies for securing a capital sum on death, whether in conjunction with any other benefit or not; or

- (ii) be made in respect of premiums payable during the period of deferment in respect of a policy of deferred assurance:

*Provided that this sub-paragraph shall not affect premiums payable on policies or contracts made in connection with any bona fide pension scheme for the benefit of the employees of any employer or of persons engaged in a particular business or for the benefit of the wife or widow of any such employee or person or of his children or other dependants.*

- (4) Where a premium is paid by a wife out of her separate income in respect of an insurance on her own life or the life of her husband or a contract for any deferred annuity on her own life or the life of her husband, the same allowance shall be given as if the premium were a premium paid by her husband for an insurance on his own life or for a contract for a deferred annuity on his own life and all the conditions to be fulfilled to entitle a claimant to an allowance in respect of life assurance and for the purpose of determining the amount of the allowable premium payments or deductions shall apply accordingly.

## **7. Charge of Children Allowance**

- (1) The conditions to be fulfilled to entitle a claimant who is also entitled to the personal allowance for married persons to a charge of children allowance are:-
- (a) that in the year of charge the claimant, or the claimant's spouse, is in receipt of Family Allowances in respect of one or more children, and
  - (b) that the claimant proves that throughout the year either he or his wife is totally incapacitated by physical or mental infirmity and that a person is maintained or employed by him for the purpose of having the charge and care of the child, and
  - (c) that neither the claimant nor any other individual is entitled to a dependent relative allowance in respect of the person so employed or maintained, or if he or any other individual is so entitled, that the claim has been relinquished.
- (2) The conditions to be fulfilled to entitle a claimant who is entitled to the personal allowance appropriate to persons other than married persons to a charge of children allowance are that in the year of charge:



- (a) the claimant is in receipt of Family Allowances in respect of one or more children, and
- (b) the claimant is not cohabiting with another person, except where -
  - (i) the claimant proves that throughout the year either he or his cohabitee is totally incapacitated by physical or mental infirmity, and that a third person is maintained or employed by him for the purpose of having the charge and care of the child, and
  - (ii) neither the claimant nor any other individual is entitled to a dependent relative allowance in respect of the person so employed or maintained or if he or any other individual is so entitled that the claim has been relinquished.

Provided that where the recipient of a family allowance is not entitled to claim the charge of children allowance because he is cohabiting with another person, he may, in respect of the year of charge, by notice in writing addressed to the Administrator elect that the whole, or any unused part of, the personal allowance to which he would otherwise be entitled shall cease to be his and shall become an additional personal allowance of the person with whom he is cohabiting, such election, once made, to be irrevocable in respect of that year of charge.

For the purposes of this paragraph "cohabiting" means living with another person as that person's husband or wife throughout the year of charge.

- (3) The claimant shall have relinquished any claim to a housekeeper allowance or to an infirm person's allowance for that year.
- (4) Where an individual is entitled to claim a dependent relative allowance in the case of a child receiving higher education he shall, for the purposes of the preceding paragraphs numbered (1) to (3), be treated as if he were in receipt of a Family Allowance in respect of the said child.

Provided that if there are two such individuals the charge of children allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that child.

- (5) Not more than one allowance shall be granted to any claimant for any year.

## **8. Retirement Annuity Allowance**

- (1) The conditions to be fulfilled to entitle a claimant to a retirement annuity allowance are that the claimant or his wife pays a premium or makes a contribution to a retirement annuity scheme or to a retirement annuity trust scheme approved under the provisions of section 157A of the Income Tax (Guernsey) Law, 1975 and that the claimant or his wife as appropriate is in receipt of relevant earnings.
- (2)
  - (a) Subject to the provisions of the next succeeding paragraph the qualifying premiums or contributions, as the case may be, shall be the amount of any premium paid or contribution made by the claimant or his wife during the year of computation of the relevant earnings of the claimant or his wife assessable for the year of charge.
  - (b) The expression "relevant earnings" in relation to any individual has the meaning assigned to it by sub-section (9) of section 157A of the Income Tax (Guernsey) Law, 1975.
- (3) Notwithstanding the provisions of the preceding paragraph no allowance shall be given in respect of any qualifying premiums or contributions to the extent that, in aggregate, they exceed an amount equal to fifteen per cent of the relevant earnings of the claimant or the claimant's wife, as the case may be, or 25% of those earnings if the claimant, or the claimant's wife as the case may be, is aged 40 or over at any time during the year of computation referred to in subparagraph (a) of the preceding paragraph and is not also a member of an occupational pension scheme approved under section 150 or a scheme which is deemed to be such a scheme for the purposes of section 153 of the Income Tax (Guernsey) Law, 1975.

Provided that if an individual has contributed to a pension scheme approved under section 150 of the Income Tax (Guernsey) Law, 1975, or a States scheme or a Statutory scheme, during the year of computation referred to in subparagraph (a) of the preceding paragraph, and the aggregate of his contributions to that scheme and the aforesaid premium or contributions exceed fifteen per cent of the income of the individual from any office or employment held or exercised by him, the qualifying premium or contributions shall be reduced by the amount of that excess.

- (4) For the purposes of this allowance the relevant earnings of a wife shall be treated separately from the relevant earnings of her husband, notwithstanding that her income would otherwise be treated as his income.

II.- To approve the following Revenue Expenditure Budgets and, where appropriate, Capital Expenditure Budgets, for the year 2005:-

1. Policy Council
2. Treasury and Resources Department

3. Commerce and Employment Department
4. Culture and Leisure Department
5. Education Department
6. Environment Department
7. Health and Social Services Department
8. Home Department
9. Housing Department
10. Public Services Department
11. Social Security Department

III.- To approve the Budgets for 2005 and Probable Outturns for 2004 for the following:-

1. Alderney Airport
2. Beau Sejour Centre
3. Ports
4. States Dairy
5. Guernsey Water
6. States Works

IV.- To note the Budget for 2005 of the States of Alderney.

S. M. D. ROSS  
HER MAJESTY'S DEPUTY GREFFIER