



BILLET D'ÉTAT

XXII
2005

WEDNESDAY, 14th DECEMBER, 2005

BUDGET OF THE STATES
FOR 2006

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BILLET D'ÉTAT

TO THE MEMBERS OF THE STATES OF THE ISLAND OF GUERNSEY

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 14th DECEMBER, 2005**, at 9.30am, for the purpose of considering the States Budget for 2006 which has been submitted for debate by the Policy Council.

G.R. ROWLAND
Bailiff and Presiding Officer

The Royal Court House
Guernsey
25th November 2005

INCOME AND EXPENDITURE SUMMARY

	Budget 2006 £'000	Probable Outturn 2005 £'000	Accounts 2004 £'000	Accounts 2003 £'000
Revenue Income				
Income Tax	255,000	249,000	235,892	238,968
Other Taxes	49,250	47,600	46,614	43,224
Miscellaneous Income	1,750	1,900	2,373	5,777
	<hr/>	<hr/>	<hr/>	<hr/>
	306,000	298,500	284,879	287,969
Revenue Expenditure	(297,225)	(290,000)	(275,656)	(254,390)
	<hr/>	<hr/>	<hr/>	<hr/>
Operating Surplus	8,775	8,500	9,223	33,579
Capital Income	3,000	10	5,153	5,023
	<hr/>	<hr/>	<hr/>	<hr/>
	£11,775	£8,510	£14,376	£38,602
	<hr/>	<hr/>	<hr/>	<hr/>
Capital Expenditure				
Major Construction and Development Projects	31,387	43,633	29,730	23,205
Miscellaneous Capital Works	7,262	7,382	8,174	6,925
Transfers to Corporate Housing Programme Fund	7,000	5,000	-	9,789
Equipment, Machinery and Vehicles	3,874	4,374	2,985	5,869
ICT Projects	1,728	1,474	3,476	5,319
	<hr/>	<hr/>	<hr/>	<hr/>
	£51,251	£61,863	£44,365	£51,107
	<hr/>	<hr/>	<hr/>	<hr/>

**GENERAL REVENUE
INCOME AND
EXPENDITURE**

REVENUE INCOME

	Budget 2006		Probable Outturn 2005		Accounts 2004	
	£	£	£	£	£	£
Income Tax		255,000,000		249,000,000		235,892,222
Other Taxes						
Customs and Immigration						
Excise duties, etc.						
Beer	2,200,000		2,000,000		1,906,716	
Cider	250,000		250,000		219,901	
Motor Spirit	2,000,000		2,000,000		1,861,155	
Spirits	2,100,000		1,900,000		1,812,674	
Tobacco	6,500,000		6,000,000		7,380,471	
Wine	2,600,000		2,350,000		2,241,914	
Less duties collected for Sark	(200,000)		(200,000)		(177,063)	
Import duties on foreign goods, etc.	650,000		650,000		587,673	
	16,100,000		14,950,000		15,833,441	
Document duty, etc	17,750,000		17,550,000		16,536,254	
Exempt company fees	4,900,000		4,800,000		4,673,329	
Motor vehicle tax	6,300,000		6,200,000		5,526,256	
Tax on rateable values	4,200,000		4,100,000		4,044,851	
		49,250,000		47,600,000		46,614,131
Miscellaneous Income						
Court fines and fixed penalties	750,000		750,000		744,985	
Interest receivable / (payable)	(200,000)		(500,000)		382,780	
Loan Funds Interest	25,000		20,000		20,102	
Sale of registration marks	-		25,000		25,501	
States Trading Companies dividends	350,000		585,000		238,271	
Surplus on Notes and Coins Account	825,000		1,000,000		944,608	
Television tender payments	-		20,000		16,699	
		1,750,000		1,900,000		2,372,946
TOTAL REVENUE INCOME		306,000,000		298,500,000		284,879,299

REVENUE EXPENDITURE SUMMARY

	Budget 2006	Budget 2005	Accounts 2004
	£	£	£
Policy Council	7,850,000	8,500,000	8,063,062
Treasury and Resources Department	19,847,000	19,969,000	19,524,257
Commerce and Employment Department	12,110,000	12,260,000	11,767,088
Culture and Leisure Department	2,900,000	3,150,000	2,850,896
Education Department	64,250,000	62,225,000	58,989,570
Environment Department	8,600,000	8,700,000	7,927,787
Health and Social Services Department	82,050,000	79,730,000	73,622,680
Home Department	26,060,000	24,900,000	22,677,289
Housing Department	1,600,000	1,600,000	2,684,602
Public Services Department	8,800,000	9,200,000	10,470,030
Social Security Department	63,158,000	59,225,000	57,078,675
TOTAL REVENUE EXPENDITURE	297,225,000	289,459,000	275,655,936

POLICY COUNCIL

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Archive Service						
Premises	28,000		6,000		5,134	
Staff	167,000		136,000		131,353	
Supplies and services	33,000		35,000		23,098	
	<u>228,000</u>		<u>177,000</u>		<u>159,585</u>	
Less operating income	(1,000)		(2,000)		(830)	
	<u>227,000</u>		<u>175,000</u>		<u>158,755</u>	
External Affairs and Government Business						
Administration						
Staff	420,000		405,000		407,446	
Supplies and services	140,000		345,000		322,580	
Consultants fees	345,000		365,000		328,892	
Provision of hospitality to visitors	25,000		30,000		31,066	
	<u>930,000</u>		<u>1,145,000</u>		<u>1,089,984</u>	
Contributions to Aid Overseas						
Grants	1,700,000		1,500,000		1,349,398	
Emergency Disaster Relief						
Sudan Appeal	-		-		75,000	
Tsunami Earthquake Appeal	-		-		125,000	
General provision	200,000		200,000		-	
	<u>1,900,000</u>		<u>1,700,000</u>		<u>1,549,398</u>	
Elections						
Staff	-		-		191	
Supplies and services	1,000		-		68,080	
Consultants fees	-		-		3,034	
	<u>1,000</u>		<u>-</u>		<u>71,305</u>	
Less recoveries	-		-		(12,613)	
	<u>1,000</u>		<u>-</u>		<u>58,692</u>	
Government Business						
Premises	187,000		170,000		150,253	
Staff	576,000		580,000		546,585	
Supplies and services	416,000		405,000		594,218	
Consultants fees	-		-		59,619	
	<u>1,179,000</u>		<u>1,155,000</u>		<u>1,350,675</u>	
Less recoveries	(6,000)		(5,000)		(3,700)	
	<u>1,173,000</u>		<u>1,150,000</u>		<u>1,346,975</u>	
Guernsey Financial Services Commission	300,000		300,000		300,000	
Guernsey Tax Tribunal Allowances	5,000		9,000		6,655	
States Tenancies Independent Review Tribunal Allowances	-		1,000		-	
	<u>4,309,000</u>		<u>4,305,000</u>		<u>4,351,704</u>	

POLICY COUNCIL

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Human Resources						
Staff	888,000		855,000		829,986	
Supplies and services	533,000		602,000		481,816	
Consultants fees	23,000		17,000		32,367	
	<u>1,444,000</u>		<u>1,474,000</u>		<u>1,344,169</u>	
Less recoveries	(5,000)		(14,000)		(3,746)	
	<u>1,439,000</u>		<u>1,460,000</u>		<u>1,340,423</u>	
Legal Aid Scheme						
Administration	150,000		150,000		109,107	
Civil Legal Aid	760,000		760,000		634,488	
Criminal Legal Aid	510,000		760,000		804,052	
	<u>1,420,000</u>		<u>1,670,000</u>		<u>1,547,647</u>	
Less recoveries	(320,000)		(70,000)		(22,162)	
	<u>1,100,000</u>		<u>1,600,000</u>		<u>1,525,485</u>	
Policy and Research Unit						
Administration						
Staff	471,000		470,000		460,022	
Supplies and services	40,000		60,000		46,195	
Consultants fees	7,000		10,000		3,595	
	<u>518,000</u>		<u>540,000</u>		<u>509,812</u>	
Household Expenditure Survey						
Supplies and services	-		68,000		-	
Consultants fees	-		112,000		-	
	<u>-</u>		<u>180,000</u>		<u>-</u>	
Strategic and Corporate Initiatives						
Supplies and services	123,000		60,000		76,008	
Consultants fees and contracted-out work	124,000		200,000		34,599	
Grants	60,000		60,000		24,142	
	<u>307,000</u>		<u>320,000</u>		<u>134,749</u>	
	<u>825,000</u>		<u>1,040,000</u>		<u>644,561</u>	
	<u>7,900,000</u>		<u>8,580,000</u>		<u>8,020,928</u>	
Use of Accumulated Unspent Balances	<u>(250,000)</u>		<u>(280,000)</u>		<u>-</u>	
	<u>7,650,000</u>		<u>8,300,000</u>		<u>8,020,928</u>	
Scrutiny Committee						
Staff	168,000		140,000		33,969	
Supplies and services	10,000		10,000		7,505	
Consultants fees	42,000		50,000		660	
	<u>220,000</u>		<u>200,000</u>		<u>42,134</u>	
Use of Accumulated Unspent Balances	<u>(20,000)</u>		<u>-</u>		<u>-</u>	
	<u>200,000</u>		<u>200,000</u>		<u>42,134</u>	
TOTAL REVENUE EXPENDITURE	7,850,000		8,500,000		8,063,062	

TREASURY AND RESOURCES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Income Tax						
Premises	60,000		71,000		67,611	
Staff	3,290,000		3,120,000		2,996,788	
Supplies and services	1,240,000		1,244,000		1,293,152	
Consultants fees	-		15,000		14,241	
		4,590,000		4,450,000		4,371,792
Information and Communications Technology						
Staff	640,000		640,000		529,123	
Supplies and services	600,000		590,000		338,165	
Consultants fees	-		20,000		44,794	
Contracted-out work	120,000		150,000		113,645	
		1,360,000		1,400,000		1,025,727
Strategic Property Services						
Premises	800,000		785,000		855,452	
Staff	780,000		750,000		568,454	
Supplies and services	60,000		60,000		53,059	
Consultants fees	150,000		150,000		246,301	
Contracted-out work	515,000		515,000		517,344	
Rent	530,000		480,000		421,748	
	2,835,000		2,740,000		2,662,358	
Less operating income	(1,520,000)		(1,365,000)		(1,407,706)	
		1,315,000		1,375,000		1,254,652
Treasury						
Administration						
Staff	1,575,000		1,650,000		1,488,265	
Supplies and services	1,075,000		1,165,000		1,095,111	
Consultants fees	-		25,000		85,455	
Contracted-out work	-		25,000		32,493	
	2,650,000		2,865,000		2,701,324	
Less recoveries	(100,000)		(100,000)		(93,740)	
	2,550,000		2,765,000		2,607,584	
Audit, Risk and Assurance						
Premises	80,000		65,000		24,233	
Staff	280,000		345,000		283,777	
Supplies and services	30,000		70,000		74,465	
Consultants fees	-		70,000		46,926	
Contracted-out work	100,000		175,000		71,398	
External Audit fee	55,000		55,000		49,384	
Insurance premiums and transfers to Insurance Deductible Fund	3,250,000		3,600,000		3,091,486	
	3,795,000		4,380,000		3,641,669	
Less recoveries	(1,500,000)		(1,600,000)		(1,221,471)	
	2,295,000		2,780,000		2,420,198	
Cadastre						
Premises	7,000		7,000		13,279	
Staff	240,000		250,000		228,043	
Supplies and services	20,000		35,000		25,401	
	267,000		292,000		266,723	
Less recoveries	(17,000)		(12,000)		(13,351)	
	250,000		280,000		253,372	
		5,095,000		5,825,000		5,281,154

TREASURY AND RESOURCES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Commonwealth Parliamentary Association						
Annual contribution to General Council	25,000		25,000		23,728	
Supplies and services	18,000		30,000		23,062	
	43,000		55,000		46,790	
<i>Less operating income</i>	(3,000)		(5,000)		(3,519)	
		40,000		50,000		43,271
Payments to States Members						
Allowances	1,520,000		1,495,000		1,298,880	
Pensions and pension contributions	230,000		230,000		181,676	
		1,750,000		1,725,000		1,480,556
		14,150,000		14,825,000		13,457,152
		(700,000)		(1,100,000)		-
Use of Accumulated Unspent Balances		13,450,000		13,725,000		13,457,152
Courts and Law Officers						
Bailiff						
Staff	895,000		775,000		810,205	
Supplies and services	80,000		90,000		47,938	
Grant - Royal Court Fund	10,000		10,000		694	
		985,000		875,000		858,837
Court of Appeal		140,000		100,000		104,156
Court Buildings						
Premises	170,000		102,000		84,695	
Staff	50,000		45,000		42,596	
Supplies and services	10,000		8,000		5,466	
		230,000		155,000		132,757
Grefe						
Premises	5,000		2,000		1,938	
Staff	1,040,000		930,000		889,205	
Supplies and services	200,000		203,000		151,540	
	1,245,000		1,135,000		1,042,683	
<i>Less operating income</i>	(865,000)		(635,000)		(553,371)	
		380,000		500,000		489,312
H.E. Lieutenant Governor						
Establishment allowance and salary		625,000		600,000		563,856
Interception of Communications		15,000		15,000		404
Law Officers						
Premises	30,000		22,000		16,360	
Staff	2,385,000		2,090,000		1,837,600	
Supplies and services	245,000		233,000		231,282	
	2,660,000		2,345,000		2,085,242	
<i>Less operating income</i>	(50,000)		(60,000)		(71,212)	
		2,610,000		2,285,000		2,014,030
Magistrates Court						
Staff	245,000		224,000		181,620	
Supplies and services	20,000		14,000		6,234	
	265,000		238,000		187,854	
<i>Less operating income</i>	(20,000)		(18,000)		(17,569)	
		245,000		220,000		170,285

TREASURY AND RESOURCES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Courts and Law Officers (continued)						
Sergeant and Sheriff						
Premises	5,000		5,000		2,013	
Staff	337,000		332,000		307,432	
Supplies and services	38,000		38,000		24,994	
	<u>380,000</u>		<u>375,000</u>		<u>334,439</u>	
<i>Less operating income</i>	(160,000)		(125,000)		(130,703)	
		220,000		250,000		203,736
		<u>5,450,000</u>		<u>5,000,000</u>		<u>4,537,373</u>
Use of Accumulated Unspent Balances		(750,000)		(500,000)		-
		<u>4,700,000</u>		<u>4,500,000</u>		<u>4,537,373</u>
Public Accounts Committee						
Staff	87,000		55,000		53,024	
Supplies and services	8,000		5,000		7,011	
Consultants fees	5,000		-		-	
Contracted-out work	170,000		240,000		151,914	
	<u>270,000</u>		<u>300,000</u>		<u>211,949</u>	
Alderney - Domestic Account Net Revenue cash allocation						
Formula led headings	7,000		24,000		14,868	
Non-formula led headings	1,608,000		1,550,000		1,302,915	
	<u>1,615,000</u>		<u>1,574,000</u>		<u>1,317,783</u>	
Use of Accumulated Unspent Balances		(188,000)		(130,000)		-
		<u>1,427,000</u>		<u>1,444,000</u>		<u>1,317,783</u>
TOTAL REVENUE EXPENDITURE		19,847,000		19,969,000		19,524,257

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration of Resources						
Premises	152,000		142,000		252,011	
Staff	836,000		823,000		729,897	
Supplies and services	419,000		316,500		488,414	
Contracted-out work	5,000		4,500		2,401	
	1,412,000		1,286,000		1,472,723	
Less operating income	(2,000)		(2,000)		(72,937)	
		1,410,000		1,284,000		1,399,786
Business Development						
Premises	8,000		11,000		14,222	
Staff	972,000		909,000		944,773	
Supplies and services	2,918,000		3,869,000		3,642,357	
Consultants fees	19,000		165,000		132,247	
Grants	150,000		233,000		160,501	
Grant to Guernsey Enterprise Agency	50,000		25,000		25,000	
Grant to Guernsey Finance LBG	600,000		360,000		220,000	
Grant to Guernsey Training Agency Trust	416,000		400,000		380,542	
Interest Subsidy Scheme	113,000		200,000		96,736	
Office of Public Trustee	25,000		30,000		9,375	
Organic Milk Support Scheme	50,000		50,000		-	
	5,321,000		6,252,000		5,625,753	
Less operating income	(211,000)		(140,000)		(427,629)	
		5,110,000		6,112,000		5,198,124
Client Services						
Premises	34,000		47,000		45,038	
Staff	1,537,000		1,558,000		1,496,138	
Supplies and services	591,000		557,000		495,775	
Consultants fees	31,000		49,000		43,653	
Contracted-out work	134,000		125,000		98,078	
Bovine Spongiform Encephalopathy compensation payments	-		3,000		-	
Cull Cattle compensation payments	57,000		57,000		55,500	
Dairy Farm Management Payment Scheme	2,025,000		2,025,000		1,918,442	
Farm Waste Systems Grant Scheme	-		-		135,810	
	4,409,000		4,421,000		4,288,434	
Less operating income	(138,000)		(142,000)		(136,411)	
		4,271,000		4,279,000		4,152,023
Strategic Development						
Staff	255,000		149,000		88,736	
Supplies and services	19,000		51,000		21,684	
Consultants fees	220,000		222,000		198,097	
Transport Links - Financial Concessions	825,000		825,000		717,211	
	1,319,000		1,247,000		1,025,728	
Less operating income	-		(2,000)		(8,573)	
		1,319,000		1,245,000		1,017,155
		12,110,000		12,920,000		11,767,088
Use of Accumulated Unspent Balances		-		(660,000)		-
TOTAL REVENUE EXPENDITURE		12,110,000		12,260,000		11,767,088

CULTURE AND LEISURE DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration and Policy Implementation						
Staff	318,000		293,000		271,193	
Supplies and services	31,000		48,000		19,338	
		349,000		341,000		290,531
Beau Sejour Centre						
Premises	554,000		577,500		521,224	
Staff	2,160,000		2,084,000		2,132,230	
Supplies and services	635,000		649,100		739,233	
Contracted-out work	13,000		24,000		37,030	
External Audit fee	7,000		7,500		5,908	
	3,369,000		3,342,100		3,435,625	
Less operating income	(2,516,000)		(2,360,100)		(2,499,317)	
	853,000		982,000		936,308	
Less funding from Channel Islands Lottery	(100,000)		(100,000)		(190,000)	
		753,000		882,000		746,308
Cultural Activities Inside the Island						
Staff	39,500		38,000		-	
Supplies and services	44,000		13,000		3,071	
Grants - General	55,000		56,500		64,026	
Grant to Friends of St James	57,500		57,500		57,500	
Victor Hugo Promotion	-		-		40,000	
1204 Celebrations	-		-		41,124	
		196,000		165,000		205,721
Historic Sites						
Premises	31,000		31,000		24,673	
Staff	-		121,000		56,871	
Supplies and services	19,000		29,000		8,198	
Consultants fees	3,000		3,000		20,647	
Upkeep, repair and restoration	159,000		161,000		111,956	
	212,000		345,000		222,345	
Less operating income	-		-		(491)	
		212,000		345,000		221,854
Liberation Day						
Co-ordination and staging of celebrations	110,000		193,000		126,516	
Less recoveries	(40,000)		(58,000)		(40,650)	
		70,000		135,000		85,866
Museums and Galleries						
Premises	62,000		72,000		63,296	
Staff	874,000		844,000		816,106	
Supplies and services	218,000		251,000		237,447	
Consultants fees	3,000		3,000		2,975	
Contracted-out work	2,000		2,000		2,110	
	1,159,000		1,172,000		1,121,934	
Less admission charges	(148,000)		(160,000)		(167,832)	
Less operating income	(65,000)		(50,000)		10,897	
		946,000		962,000		964,999

CULTURE AND LEISURE DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Outdoor Sports Facilities						
Premises	121,000		119,000		157,389	
Staff	164,000		155,000		160,703	
Supplies and services	2,000		-		-	
	287,000		274,000		318,092	
<i>Less operating income</i>	(136,000)		(168,000)		(160,471)	
		151,000		106,000		157,621
Sports Commission funding		223,000		254,000		177,996
		2,900,000		3,190,000		2,850,896
Use of Accumulated Unspent Balances		-		(40,000)		-
TOTAL REVENUE EXPENDITURE		2,900,000		3,150,000		2,850,896

EDUCATION DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Education Office						
Premises	133,000		205,000		436,530	
Staff	2,053,000		2,145,700		1,835,628	
Supplies and services	1,054,000		952,200		919,224	
Consultants fees	20,000		48,000		25,367	
	3,260,000		3,350,900		3,216,749	
<i>Less recoveries</i>	(9,000)		(129,000)		(176,942)	
		3,251,000		3,221,900		3,039,807
Schools and Pupils Support Services						
Premises	793,000		285,000		295,010	
Staff	3,700,000		3,921,300		3,993,855	
Supplies and services	6,410,000		7,042,800		6,237,837	
Consultants fees	85,000		50,000		85,198	
Contracted-out work	-		-		128,554	
Grants	439,000		329,000		393,019	
Apprenticeship Scheme - grants to employers	716,000		716,000		459,333	
	12,143,000		12,344,100		11,592,806	
<i>Less recoveries</i>	(80,000)		(80,000)		(121,753)	
		12,063,000		12,264,100		11,471,053
College of Further Education						
Premises	195,000		150,000		162,317	
Staff	5,435,000		5,252,000		4,571,960	
Supplies and services	712,000		712,000		585,104	
	6,342,000		6,114,000		5,319,381	
<i>Less operating income</i>	(665,000)		(665,000)		(594,870)	
		5,677,000		5,449,000		4,724,511

EDUCATION DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Schools						
Primary Sector						
Premises	720,000		815,000		651,604	
Staff	11,113,000		10,722,000		9,871,269	
Supplies and services	403,000		400,000		386,086	
	<u>12,236,000</u>		<u>11,937,000</u>		<u>10,908,959</u>	
Less recoveries	(10,000)		(10,000)		(27,203)	
	<u>12,226,000</u>		<u>11,927,000</u>		<u>10,881,756</u>	
Secondary Sector						
Premises	725,000		960,000		725,451	
Staff	13,404,000		12,956,000		12,392,545	
Supplies and services	971,000		941,000		975,619	
	<u>15,100,000</u>		<u>14,857,000</u>		<u>14,093,615</u>	
Less recoveries	(28,000)		(28,000)		(17,121)	
	<u>15,072,000</u>		<u>14,829,000</u>		<u>14,076,494</u>	
Special Education						
Premises	109,000		115,000		99,195	
Staff	2,485,000		2,395,000		2,287,602	
Supplies and services	68,000		59,000		65,722	
	<u>2,662,000</u>		<u>2,569,000</u>		<u>2,452,519</u>	
Less recoveries	(1,000)		(1,000)		(607)	
	<u>2,661,000</u>		<u>2,568,000</u>		<u>2,451,912</u>	
Voluntary Sector						
Premises	51,000		43,000		48,795	
Staff	1,200,000		1,157,000		1,103,839	
Supplies and services	49,000		41,000		51,941	
	<u>1,300,000</u>		<u>1,241,000</u>		<u>1,204,575</u>	
		31,259,000		30,565,000		28,614,737
		<u>52,250,000</u>		<u>51,500,000</u>		<u>47,850,108</u>
Grants to Colleges and Libraries						
Blanchelande College	495,000		465,000		447,037	
Elizabeth College	1,850,000		1,700,000		1,752,256	
Guille Alles Library	1,010,000		1,000,000		1,016,000	
Ladies College	1,515,000		1,475,000		1,431,243	
Priaulx Library	255,000		260,000		240,000	
Schools Library Service	375,000		375,000		360,000	
	<u>5,500,000</u>		<u>5,275,000</u>		<u>5,246,536</u>	
Higher and Advanced Education		6,500,000		6,000,000		5,892,926
Use of Accumulated Unspent Balances		-		(550,000)		-
		<u>6,500,000</u>		<u>5,450,000</u>		<u>5,892,926</u>
TOTAL REVENUE EXPENDITURE		64,250,000		62,225,000		58,989,570

ENVIRONMENT DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration and Central Services						
Staff	140,000		127,000		92,066	
Supplies and services	20,000		17,000		28,478	
		160,000		144,000		120,544
Environment Policy and Management						
Beaches						
Staff	19,000		17,000		18,768	
Supplies and services	38,000		36,000		29,094	
Contracted-out work	108,000		108,000		90,347	
Upkeep and repair	67,000		65,000		67,482	
	232,000		226,000		205,691	
Cliff Paths						
Contracted-out work	143,000		156,000		132,241	
Coastal Management						
Contracted-out work	75,000		80,000		75,696	
Upkeep and repairs	79,000		93,000		73,347	
	154,000		173,000		149,043	
Energy Efficiency						
Consultants fees	-		-		19,317	
Environment Services						
Premises	1,000		1,000		952	
Staff	228,000		215,000		215,993	
Supplies and services	55,000		69,000		49,189	
Consultants fees	1,000		1,000		-	
Contracted-out work	414,000		314,000		104,215	
L'Ancrese Commons Council Grant	25,000		31,000		30,000	
Environmental enhancement	21,000		23,000		40,532	
Tree planting scheme	30,000		100,000		91,907	
	775,000		754,000		532,788	
Less operating income	(7,000)		(9,000)		(901)	
	768,000		745,000		531,887	
Herm						
Upkeep and repairs	12,000		15,000		6,718	
Lihou Island						
Premises, upkeep and repairs	1,000		1,000		1,108	
Supplies and services	-		2,000		140	
	1,000		3,000		1,248	
Less operating income	-		(1,000)		-	
	1,000		2,000		1,248	
Parks, Gardens and Plantations						
Premises	39,000		41,000		31,870	
Contracted-out work	593,000		624,000		601,864	
	632,000		665,000		633,734	
		1,942,000		1,982,000		1,679,879

ENVIRONMENT DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Land Use Planning and Development Regulation						
Staff	1,990,000		1,966,000		1,787,734	
Supplies and services	330,000		295,000		197,054	
Consultants fees	100,000		100,000		79,874	
	<u>2,420,000</u>		<u>2,361,000</u>		<u>2,064,662</u>	
Less operating income	(3,000)		(3,000)		(1,633)	
	<u>2,417,000</u>		<u>2,358,000</u>		<u>2,063,029</u>	
Traffic Policy and Traffic Management						
Premises	17,000		20,000		14,062	
Staff	1,014,000		949,000		851,739	
Supplies and services	363,000		416,000		314,562	
Consultants fees	29,000		36,000		51,778	
Contracted-out work	386,000		439,000		441,600	
	<u>1,809,000</u>		<u>1,860,000</u>		<u>1,673,741</u>	
Less operating income	(477,000)		(454,000)		(444,699)	
	<u>1,332,000</u>		<u>1,406,000</u>		<u>1,229,042</u>	
Scheduled Bus Service Support						
Contract payments, etc.	2,138,000		2,148,000		2,022,144	
Leasing charges	(348,000)		(348,000)		(348,432)	
	<u>1,790,000</u>		<u>1,800,000</u>		<u>1,673,712</u>	
School Bus Service Support						
Supplies and services	235,000		244,000		225,530	
	<u>3,357,000</u>		<u>3,450,000</u>		<u>3,128,284</u>	
Waste Services						
Bulk Refuse						
Supplies and services	275,000		253,000		210,916	
Less operating income	-		-		(20)	
	<u>275,000</u>		<u>253,000</u>		<u>210,896</u>	
Paper Savers Scheme						
Collection Points	26,000		26,000		22,493	
Baling and export	134,000		118,000		116,457	
	<u>160,000</u>		<u>144,000</u>		<u>138,950</u>	
Recycling of Waste						
Premises	41,000		35,000		35,829	
Staff	118,000		117,000		104,781	
Supplies and services	119,000		191,000		210,120	
Contracted-out work	7,000		15,000		-	
	<u>285,000</u>		<u>358,000</u>		<u>350,730</u>	
Less operating income	(55,000)		(66,000)		(66,730)	
	<u>230,000</u>		<u>292,000</u>		<u>284,000</u>	

ENVIRONMENT DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Waste Services (continued)						
Waste Segregation Site						
Premises	4,000		11,000		3,271	
Supplies and services	51,000		35,000		30,066	
Contracted-out work	427,000		412,000		365,383	
	482,000		458,000		398,720	
<i>Less operating income</i>	(388,000)		(115,000)		(96,515)	
	94,000		343,000		302,205	
Waste Strategy						
Initiatives	500,000		-		-	
<i>Less operating income</i>	(500,000)		-		-	
	-		-		-	
		759,000		1,032,000		936,051
		8,635,000		8,966,000		7,927,787
Use of Accumulated Unspent Balances		(35,000)		(266,000)		-
TOTAL REVENUE EXPENDITURE		8,600,000		8,700,000		7,927,787

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration and Corporate Services						
Premises	2,645,000		2,863,000		2,429,651	
Staff	10,922,000		9,659,000		9,127,587	
Supplies and services	5,072,000		5,009,000		5,345,090	
Consultants fees	63,000		78,000		38,156	
Contracted-out work	177,000		198,000		355,129	
Grants	4,000		58,000		57,694	
	18,883,000		17,865,000		17,353,307	
<i>Less recoveries</i>	(801,000)		(735,000)		(882,174)	
	18,082,000		17,130,000		16,471,133	
<i>Less operating income</i>	(37,000)		(551,000)		(591,075)	
		18,045,000		16,579,000		15,880,058
Adult Acute Services						
Staff	17,866,000		16,251,000		15,878,102	
Supplies and services	6,644,000		6,071,000		6,065,259	
Consultants fees	44,000		43,000		40,338	
Contracted-out work	1,207,000		1,172,000		629,696	
	25,761,000		23,537,000		22,613,395	
<i>Less recoveries</i>	(8,000)		(8,000)		(25,658)	
	25,753,000		23,529,000		22,587,737	
<i>Less operating income</i>	(1,747,000)		(1,754,000)		(2,676,715)	
		24,006,000		21,775,000		19,911,022

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Children and Young People Services						
Premises	97,000		62,000		65,094	
Staff	8,790,000		7,888,000		7,463,690	
Supplies and services	1,973,000		1,962,000		1,567,049	
Consultants fees	147,000		143,000		84,018	
Contracted-out work	255,000		176,000		203,447	
	11,262,000		10,231,000		9,383,298	
<i>Less recoveries</i>	(11,000)		(11,000)		(7,129)	
	11,251,000		10,220,000		9,376,169	
<i>Less operating income</i>	(15,000)		(15,000)		(3,681)	
		11,236,000		10,205,000		9,372,488
Continuing and Community Care Services						
Premises	248,000		305,000		146,367	
Staff	17,526,000		17,256,000		15,495,146	
Supplies and services	2,165,000		1,889,000		1,954,498	
Consultants fees	4,000		4,000		1,020	
Contracted-out work	220,000		91,000		118,459	
Grants	177,000		93,000		95,990	
	20,340,000		19,638,000		17,811,480	
<i>Less recoveries</i>	(28,000)		(27,000)		(140,914)	
	20,312,000		19,611,000		17,670,566	
<i>Less operating income</i>	(1,531,000)		(1,472,000)		(602,925)	
		18,781,000		18,139,000		17,067,641
Out of Island Placements		4,000,000		4,000,000		3,234,800
Public Health and Strategy						
Premises	2,000		-		-	
Staff	1,766,000		1,861,000		1,689,116	
Supplies and services	674,000		612,000		579,301	
Consultants fees	57,000		55,000		16,184	
Contracted-out work	18,000		18,000		9,543	
Grants	232,000		203,000		304,556	
	2,749,000		2,749,000		2,598,700	
<i>Less recoveries</i>	(15,000)		(15,000)		(10,339)	
	2,734,000		2,734,000		2,588,361	
<i>Less operating income</i>	(248,000)		(228,000)		(298,928)	
		2,486,000		2,506,000		2,289,433
Reciprocal Health Agreements		4,000,000		3,881,000		4,237,238
Service Development		(2,284,000)		915,000		-
		80,270,000		78,000,000		71,992,680
St John Ambulance and Rescue Service Grant		1,780,000		1,730,000		1,630,000
TOTAL REVENUE EXPENDITURE		82,050,000		79,730,000		73,622,680

HOME DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration						
Staff	771,000		604,000		448,260	
Supplies and services	729,000		619,000		579,453	
Grants	38,000		38,000		38,000	
		1,538,000		1,261,000		1,065,713
Broadcasting						
Supplies and services	1,000		2,000		487	
Contribution to local television subtitling	45,000		45,000		44,848	
	46,000		47,000		45,335	
Less operating income	(12,000)		-		-	
		34,000		47,000		45,335
Customs and Immigration						
Premises	250,000		222,000		248,221	
Staff	3,500,000		3,152,000		3,108,185	
Supplies and services	557,000		507,000		411,060	
	4,307,000		3,881,000		3,767,466	
Less recoveries	(23,000)		(23,000)		(19,904)	
	4,284,000		3,858,000		3,747,562	
Less operating income	(12,000)		(12,000)		(8,387)	
	4,272,000		3,846,000		3,739,175	
Passport Fees	(260,000)		(260,000)		(260,153)	
Payments to HM Government	260,000		260,000		260,153	
		4,272,000		3,846,000		3,739,175
Drug Strategy						
Premises	-		8,000		5,520	
Staff	152,000		136,000		99,613	
Supplies and services	75,000		96,000		114,046	
Consultants fees	8,000		25,000		1,127	
Grants	255,000		255,000		219,016	
		490,000		520,000		439,322
Data Protection						
Premises	23,000		22,000		20,580	
Staff	150,000		142,500		129,783	
Supplies and services	36,000		35,500		26,553	
	209,000		200,000		176,916	
Less operating income	(40,000)		(31,000)		(37,622)	
		169,000		169,000		139,294
Emergency Planning						
Premises	15,000		15,000		8,947	
Staff	59,000		56,000		55,388	
Supplies and services	37,000		45,000		38,519	
	111,000		116,000		102,854	
Less recoveries	(1,000)		(1,000)		(871)	
		110,000		115,000		101,983
Financial Intelligence Service						
Supplies and services		110,000		192,000		76,037
Fire and Rescue Service						
Premises	82,000		77,000		65,618	
Staff	2,878,000		2,676,000		2,605,995	
Supplies and services	246,000		297,000		291,777	
	3,206,000		3,050,000		2,963,390	
Less operating income	(1,000)		(2,000)		(10,701)	
		3,205,000		3,048,000		2,952,689

HOME DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Gambling Control						
Staff	-		-		986	
Supplies and services	1,000		1,000		429	
	1,000		1,000		1,415	
<i>Less operating income</i>	(25,000)		(30,000)		(43,790)	
		(24,000)		(29,000)		(42,375)
Parole Review						
Supplies and services	3,000		7,000		5,284	
Allowances to members	10,000		7,000		11,045	
		13,000		14,000		16,329
Police Force						
Premises	177,000		181,000		125,434	
Staff	9,538,000		8,900,000		8,100,821	
Supplies and services	1,881,000		2,128,000		1,904,015	
	11,596,000		11,209,000		10,130,270	
<i>Less recoveries</i>	(18,000)		(44,000)		(36,755)	
	11,578,000		11,165,000		10,093,515	
<i>Less operating income</i>	(26,000)		(7,000)		(31,029)	
		11,552,000		11,158,000		10,062,486
Prison Service						
Premises	391,000		422,000		312,207	
Staff	2,906,000		2,555,000		2,441,071	
Supplies and services	828,000		903,000		752,992	
Maintenance of prisoners in the United Kingdom	460,000		400,000		167,096	
	4,585,000		4,280,000		3,673,366	
<i>Less recoveries</i>	(15,000)		-		(21,851)	
		4,570,000		4,280,000		3,651,515
Probation Service						
Premises	5,000		10,000		8,503	
Staff	467,000		421,000		378,132	
Supplies and services	49,000		46,000		43,151	
		521,000		477,000		429,786
		26,560,000		25,098,000		22,677,289
Use of Accumulated Unspent Balances		(500,000)		(198,000)		-
TOTAL REVENUE EXPENDITURE		26,060,000		24,900,000		22,677,289

HOUSING DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration						
Staff	555,000		470,000		446,997	
Supplies and services	90,000		90,000		70,389	
Consultants fees	20,000		20,000		12,569	
		665,000		580,000		529,955
Residential Homes						
Premises	159,000		159,000		166,240	
Staff	1,566,000		1,461,000		1,384,282	
Supplies and services	179,000		179,000		156,582	
	1,904,000		1,799,000		1,707,104	
<i>Less recoveries</i>	<i>(5,000)</i>		<i>(4,000)</i>		<i>(5,146)</i>	
	1,899,000		1,795,000		1,701,958	
<i>Less operating income</i>	<i>(672,000)</i>		<i>(645,000)</i>		<i>(647,311)</i>	
		1,227,000		1,150,000		1,054,647
Transfer to Corporate Housing Programme Fund		-		-		1,100,000
		1,892,000		1,730,000		2,684,602
Use of Accumulated Unspent Balances		(292,000)		(130,000)		-
TOTAL REVENUE EXPENDITURE		1,600,000		1,600,000		2,684,602

PUBLIC SERVICES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Administration						
Premises	4,000		-		4,000	
Staff	556,000		566,000		429,666	
Supplies and services	27,000		25,000		98,571	
Consultants fees	-		-		5,407	
	<u>587,000</u>		<u>591,000</u>		<u>537,644</u>	
Alderney Airport Trading Loss	<u>495,000</u>		<u>500,000</u>		<u>497,441</u>	
Alderney Breakwater						
Premises	28,000		22,000		15,121	
Staff	70,000		149,000		73,826	
Supplies and services	39,000		25,000		22,536	
Contracted-out work	330,000		270,000		226,754	
	<u>467,000</u>		<u>466,000</u>		<u>338,237</u>	
<i>Less Contribution from States of Alderney</i>	<u>(17,000)</u>		<u>(16,000)</u>		<u>(15,000)</u>	
	<u>450,000</u>		<u>450,000</u>		<u>323,237</u>	
Emergency Services						
Supplies and services	14,000		11,000		8,143	
Contracted-out work	55,000		62,000		48,869	
	<u>69,000</u>		<u>73,000</u>		<u>57,012</u>	
<i>Less recoveries</i>	<u>(5,000)</u>		<u>(4,000)</u>		<u>(5,000)</u>	
	<u>64,000</u>		<u>69,000</u>		<u>52,012</u>	
		1,596,000		1,610,000		1,410,334
Guernsey Technical Services						
Premises	14,000		11,000		24,893	
Staff	2,224,000		2,196,000		1,936,435	
Supplies and services	232,000		279,000		263,344	
Consultants fees	18,000		18,000		10,185	
Contracted-out work	79,000		81,000		73,877	
	<u>2,567,000</u>		<u>2,585,000</u>		<u>2,308,734</u>	
<i>Less operating income</i>	<u>(363,000)</u>		<u>(227,000)</u>		<u>(310,754)</u>	
		2,204,000		2,358,000		1,997,980
Service Delivery						
Administration						
Staff	228,000		239,000		274,452	
Supplies and services	15,000		12,000		18,839	
	<u>243,000</u>		<u>251,000</u>		<u>293,291</u>	
Pumping Stations						
Supplies and services	200,000		203,000		150,234	
Upkeep and repairs	525,000		475,000		597,191	
	<u>725,000</u>		<u>678,000</u>		<u>747,425</u>	

PUBLIC SERVICES DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Service Delivery (continued)						
Refuse Disposal and Land Reclamation						
Premises	31,000		49,000		31,032	
Staff	535,000		443,000		452,355	
Supplies and services	446,000		489,000		430,563	
Consultants fees	24,000		25,000		13,616	
Contracted-out work	45,000		57,000		47,905	
Preparation and completion of sites	50,000		154,000		82,659	
	1,131,000		1,217,000		1,058,130	
<i>Less operating income</i>	(2,470,000)		(3,040,000)		(2,653,447)	
	(1,339,000)		(1,823,000)		(1,595,317)	
Roads Infrastructure						
Supplies and services	8,000		8,000		-	
Resurfacing and reconstruction	2,000,000		2,200,000		3,255,085	
Road cleaning	1,004,000		1,086,000		1,121,792	
Upkeep and repairs	302,000		302,000		277,013	
	3,314,000		3,596,000		4,653,890	
Sewage Tankers						
Staff	1,049,000		1,104,000		1,066,975	
Contracted-out work	420,000		475,000		453,560	
	1,469,000		1,579,000		1,520,535	
<i>Less operating income</i>	(1,353,000)		(1,150,000)		(1,410,779)	
	116,000		429,000		109,756	
Sewers and Outfalls						
Consultants fees	35,000		80,000		110,349	
Sewer descaling	95,000		80,000		105,000	
Sewer rehabilitation	950,000		1,000,000		1,365,727	
Upkeep and repairs	110,000		210,000		310,274	
	1,190,000		1,370,000		1,891,350	
Surface Water Outfalls and Streams						
Supplies and services	1,000		1,000		1,132	
Rehabilitation and separation	500,000		500,000		541,752	
Upkeep and repairs	250,000		230,000		418,437	
	751,000		731,000		961,321	
		5,000,000		5,232,000		7,061,716
TOTAL REVENUE EXPENDITURE		8,800,000		9,200,000		10,470,030

SOCIAL SECURITY DEPARTMENT

	Budget 2006		Budget 2005		Accounts 2004	
	£	£	£	£	£	£
Non Contributory Services						
Premises	27,000		30,000		22,893	
Staff	1,070,000		953,000		914,076	
Supplies and services	472,000		547,000		696,854	
Attendance and invalid care allowance	2,089,000		2,110,000		1,877,165	
Community and environment projects	175,000		190,000		102,494	
Concessionary TV licences for the elderly	474,000		460,000		425,983	
Family allowance	8,050,000		7,780,000		7,407,343	
Grants to Charities	186,000		185,000		173,890	
Grants to Parochial Outdoor Assistance Boards	-		550,000		532,307	
Medical expenses assistance scheme	150,000		110,000		120,448	
Supplementary benefit scheme	11,550,000		9,020,000		9,805,093	
		24,243,000		21,935,000		22,078,546
States Grants						
Health Service Scheme	9,260,000		9,230,000		8,347,292	
Long-Term Care Insurance Scheme	1,485,000		1,450,000		1,327,311	
Social Insurance Scheme	28,170,000		26,700,000		25,325,526	
		38,915,000		37,380,000		35,000,129
		63,158,000		59,315,000		57,078,675
Use of Accumulated Unspent Balances		-		(90,000)		-
TOTAL REVENUE EXPENDITURE		63,158,000		59,225,000		57,078,675

CAPITAL INCOME AND EXPENDITURE

CAPITAL INCOME

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Sale of Guernsey Telecoms Limited	-	-	-	5,000,000
Sale of property / land	3,000,000	10,000	500,000	152,655
TOTAL CAPITAL INCOME	3,000,000	10,000	500,000	5,152,655

CAPITAL EXPENDITURE SUMMARY

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Treasury and Resources Department	8,720,100	14,104,901	18,560,370	7,737,803
Commerce and Employment Department	585,000	81,650	379,000	373,172
Culture and Leisure Department	136,000	368,750	590,000	899,147
Education Department	19,535,000	21,252,900	12,830,000	15,105,402
Environment Department	995,000	1,147,900	1,588,300	1,431,348
Health and Social Services Department	6,596,000	13,824,600	9,977,000	11,219,069
Home Department	1,759,500	1,777,000	2,116,400	3,152,881
Housing Department	8,000,000	5,026,000	6,000,000	375,112
Public Services Department	4,924,000	4,279,400	4,786,500	4,070,848
TOTAL CAPITAL EXPENDITURE	51,250,600	61,863,101	56,827,570	44,364,782

TREASURY AND RESOURCES DEPARTMENT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Income Tax								
IT Equipment - replacement / additional		85,000		-		85,000		41,268
Information and Communications Technology								
Corporate IT projects		350,000		500,000		800,000		410,988
Strategic Property Services								
Consultants fees and site investigations net expenditure / (recovery)		(350,000)		150,000		(100,000)		340,650
Equipment - replacement / additional		-		-		-		35,890
Markets reconstruction consultants		68,500		55,000		65,000		58,823
Miscellaneous capital works		1,575,000		270,000		1,090,000		482,925
St Barnabas renovation and conversion - £2,850,000		330,000		2,000,000		2,400,000		446,842
St James external conservation works - £770,000		-		30,000		-		1,352
St Peter Port car parking and quay enhancement - £800,000		-		-		-		12,500
Town Arsenal flats refurbishment - £579,007		-		12,000		-		-
Vehicles - replacement / additional		-		8,900		-		-
Treasury								
Corporate finance and purchasing system - £5,200,000		100,000		125,000		550,000		462,860
IT Equipment - replacement / additional		6,500		13,550		-		71,889
Courts								
Courts redevelopment								
Courts building annex		125,000		-		125,000		-
Courts extension and refurbishment - £17,500,000		400,000		9,000,000		8,350,000		5,134,017
Royal Court essential maintenance - £2,850,000		2,000,000		200,000		-		-
Rue Marguerite retaining walls		-		150,000		150,000		-
Equipment - replacement / additional		155,000		225,000		400,000		-
IT Equipment - replacement / additional		-		40,000		25,000		74,933
Miscellaneous capital works		-		-		-		29,995
States of Alderney net Capital Expenditure		3,875,100		1,325,451		4,620,370		132,871
TOTAL CAPITAL EXPENDITURE		8,720,100		14,104,901		18,560,370		7,737,803

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Equipment - replacement / additional		-		-		-		10,881
IT Equipment - replacement / additional		300,000		-		-		-
Miscellaneous capital works		285,000		-		379,000		-
Raymond Falla House extension / alterations - £476,000		-		21,750		-		362,291
Vehicles - replacement / additional		-		59,900		-		-
TOTAL CAPITAL EXPENDITURE		585,000		81,650		379,000		373,172

CULTURE AND LEISURE DEPARTMENT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Administration and Policy Implementation								
Transfers to Sports Loans Fund		62,000		-		100,000		92,250
Beau Sejour Centre								
Equipment - replacement / additional		-		60,000		-		64,016
Miscellaneous capital works		-		59,000		-		64,395
Redevelopment - £9,000,000		-		31,500		-		397,602
Museums and Galleries								
Asterix, Gallo-roman wreck preservation treatment work - £159,520		-		10,250		-		20,000
Equipment - replacement / additional		-		17,000		20,000		-
IT Equipment - replacement / additional		-		59,000		60,000		-
Miscellaneous capital works		-		52,000		10,000		7,304
Vehicles - replacement / additional		20,000		-		-		-
Outdoor Sports Facilities								
Equipment - replacement / additional		46,000		-		30,000		-
Miscellaneous capital works		8,000		82,500		370,000		128,066
Osmond Priaulx Memorial Playing Field								
Changing rooms / clubhouse facilities (with hockey club) - £545,184		-		-		-		90,635
Grandstand - £600,000		-		24,500		-		20,252
Landscaping / general site enhancement - £491,000		-		(27,000)		-		14,627
TOTAL CAPITAL EXPENDITURE		136,000		368,750		590,000		899,147

EDUCATION DEPARTMENT

	Budget 2006		Probable Outturn 2005	Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£
Education Development Plan							
College of Further Education - Phase A - £8,130,000		4,000,000	2,950,000		4,155,000		548,056
Le Rondin Special Needs School - £13,900,000		180,000	5,670,000		3,765,000		6,877,997
Les Beaucamps School land purchase		-	-		-		45,000
Les Nicolles							
Secondary and Special Needs Schools		12,700,000	4,700,000		-		-
Site preparation / land purchase - £2,387,500		175,000	1,650,000		740,000		555,399
Oakvale School minor alterations		-	30,000		-		-
Project execution plan - £6,000,000		960,000	1,060,000		(150,000)		2,033,677
Sixth Form Centre - £5,580,000		110,000	3,290,000		2,790,000		1,904,586
Other projects							
Equipment - replacement / additional		-	-		-		437
Essential Maintenance Programme - £2,637,000		-	660,000		-		1,520,968
Information and Communication Technology Strategy		-	2,900		-		727,961
Miscellaneous capital works		1,340,000	1,240,000		1,500,000		165,385
Transfer to Higher Education Loans Fund - £700,000		-	-		-		700,000
Vehicles - replacement / additional		70,000	-		30,000		25,936
TOTAL CAPITAL EXPENDITURE		19,535,000	21,252,900		12,830,000		15,105,402

ENVIRONMENT DEPARTMENT

	Budget 2006		Probable Outturn 2005	Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£
Environment Policy and Management							
Miscellaneous capital works		100,000	231,000	224,000		83,724	
Land Use Planning and Development Regulation							
IT Equipment - replacement / additional		-	50,000	25,000		11,315	
Miscellaneous capital works		-	25,000	-		-	
Traffic Policy and Traffic Management							
Equipment - replacement / additional		-	21,400	-		-	
IT Equipment - replacement / additional		75,000	10,000	75,000		22,709	
Miscellaneous capital works		410,000	297,000	615,800		264,992	
Traffic signal replacement programme - £1,725,000		400,000	450,000	580,000		360,712	
Vehicles - replacement / additional		-	-	-		395	
Waste Services							
Energy from waste facility - preparatory works - £2,450,000		-	16,000	-		661,162	
Equipment - replacement / additional		10,000	12,000	25,000		26,339	
Vehicles - replacement / additional		-	35,500	43,500		-	
TOTAL CAPITAL EXPENDITURE		995,000	1,147,900	1,588,300		1,431,348	

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Site Development Plan								
Fourth Theatre / Critical care facility - £3,466,000		65,000		1,540,000		255,000		1,432,803
Headquarters accommodation replacement		-		2,500		-		4,843
La Corbinerie car parking - £800,000		-		-		100,000		709,311
La Corbinerie continuing care wards - £6,318,928		-		139,000		487,000		1,379,435
Mignot Memorial Hospital extension and redevelopment - £6,186,000		3,150,000		500,000		1,000,000		157,119
St Martins Community Centre - £1,350,000		380,000		950,000		1,150,000		16,916
Site Development Planning costs - £3,772,700		500,000		1,000,000		1,075,000		1,903,517
States Analysts Laboratory / Environmental Health Department relocation - £3,350,000		37,000		990,000		349,000		1,691,946
Transfer to Accommodation Fund		-		4,000,000		-		-
Other Capital Projects								
Arlington Court conversion and extension - £1,075,558		-		-		-		7,061
Clinical Waste incinerator - £1,576,817		-		-		-		151,793
Computerised radiology equipment - £1,297,000		60,000		100,000		64,000		1,114,968
Equipment - replacement / additional		1,684,500		2,078,900		1,789,000		885,979
IT Equipment replacement / additional		355,000		269,500		540,000		174,488
Miscellaneous capital works		314,500		1,470,200		3,076,000		322,611
Perruque House / Le Carrefour refurbishment - £468,299		-		12,000		-		-
Property purchases		-		465,000		-		1,130,000
Vehicles - replacement / additional		50,000		307,500		92,000		136,279
TOTAL CAPITAL EXPENDITURE		6,596,000		13,824,600		9,977,000		11,219,069

HOME DEPARTMENT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Administration								
IT Equipment - replacement / additional		22,000		-		-		-
Miscellaneous capital works		50,000		94,000		-		-
Customs and Immigration								
Equipment - replacement / additional		696,000		38,750		107,500		303,746
IT Equipment - replacement / additional		186,000		55,500		239,200		208,243
Miscellaneous capital works		5,250		280,500		126,000		266,167
Vehicles - replacement / additional		-		(3,500)		-		45,894
Emergency Planning								
Equipment - replacement / additional		-		-		40,000		-
Financial Intelligence Service								
IT Equipment - replacement / additional		143,000		110,000		61,000		73,993
Fire and Rescue Service								
Equipment - replacement / additional		-		64,250		11,600		224,380
Fire / Police radio system replacement - £1,625,000		5,500		223,000		-		225,238
IT Equipment - replacement / additional		-		17,000		16,000		12,052
Miscellaneous capital works		52,000		142,000		255,000		215,340
Vehicles - replacement / additional		155,000		11,500		-		118,489
Police Force								
Equipment - replacement / additional		114,500		84,000		90,500		31,827
IT Equipment - replacement / additional		46,000		119,250		129,900		52,625
Miscellaneous capital works		129,000		129,000		193,700		23,327
Vehicles - replacement / additional		50,000		48,500		6,000		56,168
Prison Service								
Additional Prisoner accommodation and new visitor facilities - £6,500,000		-		194,000		90,000		947,693
Equipment - replacement / additional		100,000		10,000		100,000		36,482
IT Equipment - replacement / additional		-		2,250		-		15,608
Miscellaneous capital works		5,250		92,000		635,000		359,344
Vehicles - replacement / additional		-		65,000		15,000		(63,735)
TOTAL CAPITAL EXPENDITURE		1,759,500		1,777,000		2,116,400		3,152,881

HOUSING DEPARTMENT

	Budget 2006		Probable Outturn 2005	Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£
Courtil Jacques refurbishment Phase II - £660,549		-	15,000		-		-
Guernsey Youth Housing Project - £455,000		-	11,000		-		364,106
Miscellaneous capital works		1,000,000	-		1,000,000		11,006
Transfer to Corporate Housing Programme Fund		7,000,000	5,000,000		5,000,000		-
TOTAL CAPITAL EXPENDITURE		8,000,000	5,026,000		6,000,000		375,112

PUBLIC SERVICES DEPARTMENT

	Budget 2006		Probable Outturn 2005	Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£
Alderney Airport net Capital Expenditure		399,000	396,000		361,500		83,747
Drainage Infrastructure							
Foul water network extension plan		3,400,000	2,700,000		3,000,000		3,618,607
Miscellaneous capital works		480,000	-		300,000		-
St. Sampsons Harbour pumping station / North Side firemain extension - £2,146,664		-	-		-		8,158
Sewage tankers replacement		275,000	190,000		275,000		199,933
Sewer connection grant scheme		-	24,900		-		117,555
Waste Service							
Miscellaneous capital works		50,000	20,000		-		1,436
Mont Cuet gas extraction system - £830,000		280,000	500,000		750,000		-
Mont Cuet Quarry preparation for waste disposal - £4,608,679		-	-		-		7,732
Vehicles - replacement / additional		40,000	448,500		100,000		33,680
TOTAL CAPITAL EXPENDITURE		4,924,000	4,279,400		4,786,500		4,070,848

TRADING UNDERTAKINGS

ALDERNEY AIRPORT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
INCOME								
Traffic receipts, rents, etc.		477,000		476,000		417,000		399,386
EXPENDITURE								
Administration								
Staff	20,000		19,000		19,000		14,588	
Supplies and services	284,000		269,000		269,000		274,171	
Less recoveries	(125,000)		(125,000)		(110,000)		(116,513)	
	179,000		163,000		178,000		172,246	
Aerodrome Fire Service								
Staff	449,000		431,000		420,000		412,473	
Supplies and services	37,000		83,000		36,000		37,311	
	486,000		514,000		456,000		449,784	
Airport Infrastructure								
Premises	58,000		55,000		56,000		65,270	
Supplies and services	10,000		12,000		11,000		5,826	
	68,000		67,000		67,000		71,096	
Navigational Services								
Staff	190,000		183,000		174,000		172,359	
Supplies and services	49,000		48,000		42,000		31,342	
	239,000		231,000		216,000		203,701	
TOTAL EXPENDITURE		972,000		975,000		917,000		896,827
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		<u>(£495,000)</u>		<u>(£499,000)</u>		<u>(£500,000)</u>		<u>(£497,441)</u>
	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Aerodrome Fire Service								
Thermal imaging camera - £6,500		-		-		-		6,250
Navigational Services								
Communications equipment replacement - £118,000	-		91,000		18,000		15,717	
Control Tower refurbishment - £50,000	-		1,000		-		39,214	
Hangar Steelwork replacement - £31,500	-		31,500		-		-	
LITAS / APAPI units - replacement - £39,300	-		-		-		1,689	
Masterplan - £21,000	-		21,000		-		-	
Meteorological equipment replacement - £39,500	-		1,500		-		-	
Non-Directional Beacon - £87,000	3,000		61,500		51,000		20,877	
		3,000		207,500		69,000		77,497
Proposed New Projects								
Miscellaneous Capital Works	312,000		161,000		276,000		-	
Equipment, Machinery and Vehicles	84,000		27,500		16,500		-	
		396,000		188,500		292,500		-
CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		<u>£399,000</u>		<u>£396,000</u>		<u>£361,500</u>		<u>£83,747</u>

BEAU SEJOUR CENTRE

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£ £	£ £	£ £	£ £
INCOME				
Entertainment	384,000	367,000	368,000	482,999
Health and fitness	997,000	982,000	911,000	990,888
Sports	821,000	790,000	771,000	752,973
Trading areas	543,000	522,000	542,000	475,687
TOTAL INCOME	2,745,000	2,661,000	2,592,000	2,702,547
EXPENDITURE				
Entertainment	415,000	403,000	354,000	464,060
Health and fitness	313,000	297,000	269,000	329,918
Sports	849,000	814,000	819,000	854,140
Trading areas	501,000	461,000	461,000	468,447
Central Services				
Administration	569,000	591,000	684,000	605,879
Depreciation	495,000	495,000	490,000	494,498
Fuel, light and power	279,000	299,000	266,000	233,371
Repairs and maintenance	672,000	734,000	721,000	683,040
	2,015,000	2,119,000	2,161,000	2,016,788
TOTAL EXPENDITURE	4,093,000	4,094,000	4,064,000	4,133,353
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR	(1,348,000)	(1,433,000)	(1,472,000)	(1,430,806)
Adjustment for depreciation	495,000	495,000	490,000	494,498
Funding from Channel Islands Lottery	100,000	150,000	100,000	190,000
(DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE CULTURE AND LEISURE DEPARTMENT	(£753,000)	(£788,000)	(£882,000)	(£746,308)
	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
CAPITAL EXPENDITURE				
Equipment - replacement / additional	-	60,000	-	64,016
Miscellaneous capital works	-	59,000	-	64,395
Redevelopment - £9,000,000	-	31,500	-	397,602
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE CULTURE AND LEISURE DEPARTMENT	£ -	£150,500	£ -	£526,013

GUERNSEY AIRPORT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Advertising, picketing, etc.	196,000		193,000		179,000		147,538	
Airport development charge	801,000		785,000		808,000		811,318	
Car parking fees	466,000		390,000		406,000		325,344	
Rents	1,650,000		1,600,000		1,405,000		1,566,525	
Traffic receipts	5,508,000		5,400,000		4,947,000		5,326,942	
TOTAL INCOME		8,621,000		8,368,000		7,745,000		8,177,667
EXPENDITURE								
Administration								
Premises	40,000		39,000		41,000		32,012	
Staff	287,000		276,000		275,000		263,345	
Supplies and services	926,000		896,000		886,000		911,655	
Consultants fees	3,000		3,000		3,000		-	
Contracted-out work	145,000		140,000		215,000		131,162	
Insurance	320,000		320,000		370,000		317,615	
Less recoveries	(950,000)		(905,000)		(950,000)		(952,212)	
	771,000		769,000		840,000		703,577	
Aerodrome Fire Service								
Staff	1,380,000		1,327,000		1,271,000		1,263,555	
Supplies and services	125,000		159,000		126,000		125,954	
	1,505,000		1,486,000		1,397,000		1,389,509	
Airport Infrastructure								
Premises	495,000		488,000		389,000		417,531	
Staff	748,000		719,000		681,000		681,028	
Supplies and services	164,000		155,000		131,000		91,099	
Contracted-out work	3,000		3,000		3,000		-	
Maintenance of property	195,000		191,000		203,000		368,733	
	1,605,000		1,556,000		1,407,000		1,558,391	
Navigational Services								
Premises	1,000		1,000		-		-	
Staff	2,398,000		2,305,000		2,204,000		2,129,759	
Supplies and services	610,000		598,000		569,000		322,933	
Less recoveries	(102,000)		(98,000)		-		-	
	2,907,000		2,806,000		2,773,000		2,452,692	
Recovery from Alderney Airport	(131,000)		(126,000)		(126,000)		(121,500)	
TOTAL EXPENDITURE		6,657,000		6,491,000		6,291,000		5,982,669
OPERATING SURPLUS FOR THE FINANCIAL YEAR		1,964,000		1,877,000		1,454,000		2,194,998
DEPRECIATION / CAPITAL CHARGES		1,893,000		1,646,000		2,359,000		2,077,977
EXCEPTIONAL EXPENDITURE								
Civil Aviation Authority Compliance								
Revised airport safety zone								
Property acquisition and demolition	-		30,000		-		-	
Roadways rerouting	-		-		-		23,110	
		-		30,000		-		23,110
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£71,000		£201,000		(£905,000)		£93,911

GUERNSEY AIRPORT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Administration								
NT server - £10,000		-		-		-		8,797
Aerodrome Fire Service								
Radio replacements - £13,000	-		12,500		13,000		-	
Tetra fire service radios - £6,500	-		6,500		-		-	
		-		19,000		13,000		-
Airport Infrastructure								
Fire alarm system replacement - £30,000	5,000		25,000		30,000		-	
Freight shed reception block - £75,000	-		46,000		-		27,039	
Freight shed refurbishment - £173,000	-		5,000		-		163,199	
Master timer display replacement - £7,500	-		7,500		7,500		-	
Technical block alteration - £134,000	-		118,000		-		12,129	
Terminal building redevelopment - £19,529,393	-		1,200,000		-		6,187,872	
Vehicle replacement - £12,000	-		12,000		12,000		-	
		5,000		1,413,500		49,500		6,390,239
Navigational Services								
Instrument landing system replacement - £527,870	20,000		95,000		-		18,630	
Non directional beacon replacement - £87,000	3,000		61,250		-		22,744	
Radio communications equipment replacement - £53,000	-		30,000		-		20,205	
		23,000		186,250		-		61,579
Other Capital Expenditure Per 2004 Accounts		-		-		-		718,807
Proposed New Projects								
Major Construction and Development Projects	2,675,000		-		2,500,000		-	
Miscellaneous Capital Works	2,103,000		-		1,540,000		-	
Equipment, Machinery and Vehicles	2,364,250		355,750		1,679,500		-	
		7,142,250		355,750		5,719,500		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT		£7,170,250		£1,974,500		£5,782,000		£7,179,422

HARBOUR OF ST. PETER PORT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Facilities charges	2,971,000		2,840,000		3,064,000		2,790,641	
Marina and Moorings fees: local	1,192,000		1,140,000		1,215,000		1,174,643	
visitors	455,000		380,000		383,000		378,393	
Pilotage dues	428,000		409,000		409,000		352,831	
Less payments to pilots	(423,000)		(404,000)		(404,000)		(348,421)	
Rents, etc	617,000		590,000		503,000		526,661	
Shipping dues	983,000		940,000		944,000		839,070	
Sundries	70,000		68,000		113,000		125,572	
TOTAL INCOME		6,293,000		5,963,000		6,227,000		5,839,390
EXPENDITURE								
Administration								
Premises	28,000		26,000		26,000		21,667	
Staff	1,982,000		1,816,000		1,816,000		1,604,602	
Supplies and services	327,000		333,000		314,000		275,365	
Consultants fees	-		-		-		2,100	
Contracted-out work	41,000		47,000		38,000		27,498	
Insurance	71,000		62,000		62,000		74,638	
Less recoveries	(35,000)		(34,000)		(34,000)		(46,287)	
	2,414,000		2,250,000		2,222,000		1,959,583	
Harbour Infrastructure								
Premises	633,000		743,000		691,000		607,276	
Staff	250,000		231,000		231,000		232,844	
Supplies and services	225,000		234,000		214,000		96,613	
Less recoveries	(27,000)		(27,000)		(26,000)		(33,217)	
	1,081,000		1,181,000		1,110,000		903,516	
Marina and Moorings								
Premises	86,000		82,000		80,000		73,038	
Staff	429,000		399,000		399,000		365,453	
Supplies and services	460,000		391,000		358,000		119,914	
Less recoveries	(31,000)		(30,000)		(30,000)		(42,424)	
	944,000		842,000		807,000		515,981	
Navigational Services								
Staff	414,000		381,000		381,000		355,369	
Supplies and services	106,000		103,000		97,000		57,482	
	520,000		484,000		478,000		412,851	
TOTAL EXPENDITURE		4,959,000		4,757,000		4,617,000		3,791,931
OPERATING SURPLUS FOR THE FINANCIAL YEAR		1,334,000		1,206,000		1,610,000		2,047,459
DEPRECIATION / CAPITAL CHARGES		894,000		833,000		1,314,000		1,230,142
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£440,000		£373,000		£296,000		£817,317

HARBOUR OF ST. PETER PORT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Harbour Infrastructure								
New jetty cladding replacement - £3,339,373	-		1,200,000		2,500,000		1,603,587	
New jetty sewer main replacement - £370,000	5,000		95,000		-		177,136	
Standby generator/UPS - £17,000	-		17,000		-		-	
Tipper truck - £40,000	-		39,000		-		-	
		5,000		1,351,000		2,500,000		1,780,723
Proposed New Projects								
Miscellaneous Capital Works	168,000		-		18,000		-	
Equipment, Machinery and Vehicles	55,000		42,000		81,000		-	
ICT Projects	30,000		-		30,000		-	
		253,000		42,000		129,000		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT		£258,000		£1,393,000		£2,629,000		£1,780,723

HARBOUR OF ST. SAMPSON

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Facilities charges	523,000		500,000		556,000		527,863	
Marina and Moorings fees	250,000		100,000		135,000		14,971	
Rents, etc	52,000		50,000		36,000		27,224	
Sundries	15,000		14,000		12,000		12,505	
TOTAL INCOME		840,000		664,000		739,000		582,563
EXPENDITURE								
Administration								
Premises	3,000		3,000		2,000		1,764	
Staff	207,000		191,000		191,000		164,064	
Supplies and services	3,000		3,000		3,000		1,315	
Insurance	8,000		7,000		7,000		27,588	
	221,000		204,000		203,000		194,731	
Harbour Infrastructure								
Premises	76,000		119,000		79,000		86,804	
Staff	126,000		119,000		119,000		100,791	
Supplies and services	40,000		39,000		39,000		61,154	
Less recoveries	(1,000)		(1,000)		(1,000)		(1,232)	
	241,000		276,000		236,000		247,517	
Marina and Moorings								
Premises	20,000		20,000		-		-	
Supplies and services	26,000		104,000		34,000		84,591	
Less recoveries	(20,000)		(20,000)		-		-	
	26,000		104,000		34,000		84,591	
Navigational Services								
Supplies and services	9,000		8,000		9,000		4,566	
TOTAL EXPENDITURE		497,000		592,000		482,000		531,405
OPERATING SURPLUS FOR THE FINANCIAL YEAR		343,000		72,000		257,000		51,158
DEPRECIATION / CAPITAL CHARGES		117,000		44,000		603,000		433,367
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£226,000		£28,000		(£346,000)		(£382,209)
	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£		£		£		£	
CAPITAL ACCOUNT - EXPENDITURE								
Marina and Moorings								
Marina development - £3,442,000	-		235,000		500,000		2,211,742	
Proposed New Projects								
Miscellaneous Capital Works	110,000		-		-		-	
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT		£110,000		£235,000		£500,000		£2,211,742

PORTS HOLDING ACCOUNT

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Balance at 1 January		4,985,684		5,313,184		5,578,489		11,985,774
Revenue Account - Operating Surplus / (Deficit)								
Airport	71,000		201,000		(905,000)		93,911	
Harbour of St. Peter Port	440,000		373,000		296,000		817,317	
Harbour of St. Sampson	226,000		28,000		(346,000)		(382,209)	
		737,000		602,000		(955,000)		529,019
Investment Interest Receivable		100,000		150,000		125,000		228,792
Depreciation / Capital Charges		2,904,000		2,523,000		4,276,000		3,741,486
Capital Expenditure								
Airport	(7,170,250)		(1,974,500)		(5,782,000)		(7,179,422)	
Harbour of St. Peter Port	(258,000)		(1,393,000)		(2,629,000)		(1,780,723)	
Harbour of St. Sampson	(110,000)		(235,000)		(500,000)		(2,211,742)	
		(7,538,250)		(3,602,500)		(8,911,000)		(11,171,887)
Balance at 31 December		£1,188,434		£4,985,684		£113,489		£5,313,184

NOTE:

The capital expenditure budgets only include the amounts already paid and agreed as payable in respect of contractor's claims for the Airport Terminal Building redevelopment, St Peter Port Harbour New Jetty cladding replacement and St Sampson's Marina development projects.

STATES DAIRY

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
INCOME								
Sales of Milk and By-Products								
By-products	874,473		815,000		780,000		918,455	
Liquid milk	3,626,763		3,634,341		3,665,000		3,607,156	
		4,501,236		4,449,341		4,445,000		4,525,611
Sales of Sundry Trading Items		-		608		-		594
		4,501,236		4,449,949		4,445,000		4,526,205
Other Income								
Bank interest		15,000		15,000		15,000		15,232
Exceptional (including bad debt recovery)		10,000		15,000		-		15,201
TOTAL INCOME		4,526,236		4,479,949		4,460,000		4,556,638
EXPENDITURE								
Cost of Sales - Direct								
Opening stocks (products and other costs of sales)	424,964		284,622		300,000		282,507	
Carriage inwards	8,000		8,000		10,000		6,767	
Ingredients	35,400		29,500		35,000		25,019	
Milk	2,072,366		2,050,000		2,068,900		2,054,867	
Milk Wastage	130,000		130,000		120,000		127,499	
Offshore processing and freight	6,700		6,700		5,600		7,045	
Packaging materials	450,000		462,000		480,000		492,666	
Production wages	225,000		250,000		200,000		242,949	
Closing stocks (products and other costs of sales)	(565,306)		(424,964)		(300,000)		(284,622)	
	2,787,124		2,795,858		2,919,500		2,954,697	
Purchases of Sundry Trading Items	-		350		-		33	
Expenses								
Advertising and promotion	50,000		45,000		30,000		25,182	
Carriage outwards	200		200		2,000		(74)	
Cleaning expenses	30,000		35,500		40,000		44,189	
Depreciation	240,000		238,000		264,000		198,031	
Discount allowed	-		1,334		4,000		4,708	
Fuel, light, power and water	200,750		189,500		144,000		148,229	
General administration costs	50,400		53,500		48,000		59,582	
Laboratory materials and equipment	48,000		49,000		55,000		53,501	
Loss on disposal of fixed assets	-		-		-		73	
Motor vehicle expenses	24,700		19,500		17,000		20,807	
Other expenses	56,000		79,000		35,000		45,137	
Product research and development	3,000		12,000		5,000		2,393	
Professional fees	10,000		12,000		20,000		9,403	
Provision for doubtful debt	-		-		-		(6,736)	
Repairs, maintenance and insurance								
Plant and machinery	73,500		83,000		50,000		82,561	
Site and buildings	41,000		43,400		25,000		17,444	
Rates	2,500		2,784		2,800		2,784	
Salaries and wages	913,000		841,500		840,000		872,722	
Staff training and recruitment	4,500		11,000		5,000		4,067	
Stock movement (indirect cost items)	-		-		-		952	
	1,747,550		1,716,218		1,586,800		1,584,955	
TOTAL EXPENDITURE		4,534,674		4,512,426		4,506,300		4,539,685
(DEFICIT) / SURPLUS FOR THE FINANCIAL YEAR		(£8,438)		(£32,477)		(£46,300)		£16,953
TRANSFERRED (FROM) / TO GENERAL RESERVE								

STATES DAIRY

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
CAPITAL EXPENDITURE				
Laboratory equipment	-	-	49,000	6,366
Motor vehicles	-	-	-	13,049
Office equipment	8,000	18,000	-	31,422
Plant and machinery	60,000	70,000	65,500	83,166
Site, roads and buildings	50,000	25,000	50,000	-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR	£118,000	£113,000	£164,500	£134,003

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£ £	£ £	£ £	£ £
INCOME				
Water Supplies				
Measured	4,388,000	3,834,200	4,211,000	3,298,838
Unmeasured	3,668,000	3,419,600	2,981,000	3,005,781
	<u> </u> 8,056,000	<u> </u> 7,253,800	<u> </u> 7,192,000	<u> </u> 6,304,619
Surplus on other trading activities before management expenses and depreciation	197,950	102,920	156,700	337,010
TOTAL INCOME	<u>8,253,950</u>	<u>7,356,720</u>	<u>7,348,700</u>	<u>6,641,629</u>
EXPENDITURE				
Operating Expenses				
Property maintenance	184,500	146,250	135,300	93,326
Water distribution	877,750	846,570	860,400	741,810
Water production	1,622,500	1,536,930	1,449,600	1,446,129
	<u> </u> 2,684,750	<u> </u> 2,529,750	<u> </u> 2,445,300	<u> </u> 2,281,265
Management Expenses				
General and financial management	502,100	478,090	479,800	394,253
Income collection	364,800	345,530	345,900	299,245
Support services	780,450	737,220	799,875	669,680
Technical services	205,100	193,100	197,900	193,940
	<u> </u> 1,852,450	<u> </u> 1,753,940	<u> </u> 1,823,475	<u> </u> 1,557,118
TOTAL EXPENDITURE	<u>4,537,200</u>	<u>4,283,690</u>	<u>4,268,775</u>	<u>3,838,383</u>
OPERATING SURPLUS BEFORE DEPRECIATION	3,716,750	3,073,030	3,079,925	2,803,246
Depreciation	(1,100,000)	(1,075,000)	(1,050,000)	(1,049,922)
OPERATING SURPLUS FOR THE YEAR	<u>2,616,750</u>	<u>1,998,030</u>	<u>2,029,925</u>	<u>1,753,324</u>
Net interest receivable / (payable)	(25,900)	(53,500)	(157,100)	(45,814)
Surplus on sale of fixed assets	5,000	25,800	5,000	397,649
SURPLUS FOR THE YEAR	<u>2,595,850</u>	<u>1,970,330</u>	<u>1,877,825</u>	<u>2,105,159</u>
Transfer to reserve for renewal of assets	(405,000)	(430,000)	(455,000)	(451,507)
Transfer to property development fund reserve	-	-	(57,100)	-
Transfer from property development fund reserve	-	-	1,372,000	-
RETAINED SURPLUS FOR THE YEAR	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TRANSFERRED TO REVENUE ACCOUNT RESERVE	<u><u>£2,190,850</u></u>	<u><u>£1,540,330</u></u>	<u><u>£2,737,725</u></u>	<u><u>£1,653,652</u></u>
	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
CAPITAL EXPENDITURE				
Water resources	258,000	183,100	178,800	267,393
Water treatment	1,603,700	783,200	121,000	2,239,374
Water distribution	607,700	558,000	565,400	2,150,373
General	275,400	917,800	3,259,200	349,562
	<u> </u> 2,744,800	<u> </u> 2,442,100	<u> </u> 4,124,400	<u> </u> 5,006,702
GROSS CAPITAL EXPENDITURE	2,744,800	2,442,100	4,124,400	5,006,702
Customer contributions and asset sales	(35,300)	(55,000)	(33,500)	(559,944)
NET CAPITAL EXPENDITURE	<u><u>£2,709,500</u></u>	<u><u>£2,387,100</u></u>	<u><u>£4,090,900</u></u>	<u><u>£4,446,758</u></u>

STATES WORKS

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
INCOME								
Drainage and cleansing	2,292,600		2,247,500		2,190,900		2,207,762	
Highways maintenance	2,244,800		2,238,300		2,311,600		2,271,937	
Interest receivable	50,000		64,000		44,000		39,568	
Island emergencies and sundries	582,500		624,400		488,700		625,037	
Land maintenance	1,673,400		1,615,700		1,628,100		1,545,530	
Mechanical and transport	537,600		523,600		555,500		534,808	
Property maintenance	944,800		940,800		917,700		1,366,192	
Sewage collection	1,314,100		-		-		-	
TOTAL INCOME		9,639,800		8,254,300		8,136,500		8,590,834
EXPENDITURE								
Administration expenses	267,400		286,400		220,300		268,187	
Administration - salaries, wages and superannuation	857,500		818,000		834,100		791,279	
Building maintenance	239,100		235,900		218,300		253,307	
Depreciation	476,000		479,700		451,700		469,088	
Equipment maintenance	101,500		100,500		103,500		96,660	
Operating expenses								
Labour	5,014,000		3,731,600		3,742,200		3,902,694	
Materials	2,215,500		2,055,800		1,877,800		2,142,248	
Transport and plant	332,600		327,900		324,350		323,672	
TOTAL EXPENDITURE		9,503,600		8,035,800		7,772,250		8,247,135
SURPLUS FOR THE FINANCIAL YEAR		£136,200		£218,500		£364,250		£343,699

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Site developments	650,000		100,000		150,000		-	
Vehicles, plant, tools and equipment	335,000		384,000		325,000		294,349	
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR		£985,000		£484,000		£475,000		£294,349

STATES OF ALDERNEY

STATES OF ALDERNEY

SUMMARY OF GENERAL REVENUE INCOME AND EXPENDITURE

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
INCOME ON REVENUE ACCOUNT				
Building and Development Control Committee	20,000	20,000	20,000	18,541
General Services Committee	379,500	354,500	355,800	321,967
Policy and Finance Committee	695,900	692,400	704,500	604,523
TOTAL INCOME ON REVENUE ACCOUNT	1,095,400	1,066,900	1,080,300	945,031
Net revenue cash allocation from States of Guernsey	1,427,000	1,532,800	1,444,000	1,317,783
	2,522,400	2,599,700	2,524,300	2,262,814

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
EXPENDITURE ON REVENUE ACCOUNT				
Building and Development Control Committee	39,900	38,500	41,500	27,188
General Services Committee	1,724,400	1,645,600	1,716,600	1,414,782
Policy and Finance Committee	946,100	915,600	896,200	820,844
TOTAL EXPENDITURE ON REVENUE ACCOUNT	2,710,400	2,599,700	2,654,300	2,262,814
Use of Accumulated Unspent Balances	(188,000)	-	(130,000)	-
	2,522,400	2,599,700	2,524,300	2,262,814

BUILDING AND DEVELOPMENT CONTROL COMMITTEE

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Planning fees	20,000	20,000	20,000	18,541
TOTAL REVENUE INCOME	20,000	20,000	20,000	18,541

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Administration				
Staff, supplies and services	36,900	23,500	37,500	12,864
Planning inquiry	-	12,000	-	12,289
Planning records system	3,000	3,000	4,000	2,035
TOTAL REVENUE EXPENDITURE	39,900	38,500	41,500	27,188

GENERAL SERVICES COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Agriculture								
Fees and charges	2,000		2,000		1,500		1,932	
Rents	4,000		4,000		4,000		3,683	
Slaughterhouse fees	3,700		3,500		3,500		3,262	
		9,700		9,500		9,000		8,877
Gardens, Cemetery and Church								
Burial plots		900		900		800		921
Public Services								
Administration								
Hire vehicle fees	3,000		3,000		3,000		2,640	
Vehicle import licence fees	30,000		30,000		25,000		25,925	
	33,000		33,000		28,000		28,565	
Properties - General								
Rent	46,000		32,000		30,000		29,791	
Properties - Housing								
Rent	260,000		250,000		250,000		242,253	
Sewage, Sanitation and Refuse								
Cesspit emptying fees	7,500		7,200		7,200		6,687	
Refuse charges	10,000		10,000		20,000		-	
	17,500		17,200		27,200		6,687	
		356,500		332,200		335,200		307,296
Recreation								
Campsite								
Campsite fees (net)	4,200		4,200		4,200		4,565	
Rent of showers / shop	200		200		100		100	
	4,400		4,400		4,300		4,665	
Island Hall								
Island Hall rents	8,000		7,500		6,500		208	
		12,400		11,900		10,800		4,873
TOTAL REVENUE INCOME		379,500		354,500		355,800		321,967

GENERAL SERVICES COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Alderney Harbour trading loss		62,900		46,800		53,400		51,937
Agriculture								
Staff	103,500		100,000		100,000		96,009	
Supplies and services	17,000		18,000		16,000		18,774	
Bovine Spongiform Encephalopathy - Compensation	2,000		2,000		2,000		900	
Disposal costs	600		600		600		-	
Dairy and land management compensation	65,000		65,000		65,000		59,058	
Foot and mouth insurance	1,600		1,600		1,000		967	
Slaughterhouse	4,000		3,500		3,000		7,677	
Veterinary services	3,500		3,500		3,500		3,050	
		197,200		194,200		191,100		186,435
Civil Emergency								
Premises	2,000		2,000		2,000		1,343	
Supplies and services	3,500		3,500		3,000		8,153	
Environmental monitoring	18,500		18,000		15,600		17,676	
Responses to major incidences	2,500		2,500		2,500		(21,500)	
		26,500		26,000		23,100		5,672
Fieldwork Scheme								
Staff	8,000		8,000		8,000		7,536	
Supplies and services	500		500		500		397	
		8,500		8,500		8,500		7,933
Gardens, Cemetery and Church								
Staff	29,500		27,500		27,900		23,330	
Supplies and services	3,000		3,000		2,500		4,709	
	32,500		30,500		30,400		28,039	
Less recoveries	(2,000)		(2,000)		(1,200)		(2,147)	
		30,500		28,500		29,200		25,892
Health and Welfare								
Administration								
Supplies and services	500		500		500		200	
Education and Health								
Grant to Alderney playschools	500		500		500		350	
School bus subsidy	14,000		14,000		14,000		11,952	
Youth employment scheme	3,000		3,000		3,000		887	
	17,500		17,500		17,500		13,189	
Home Carers Service								
Staff	2,000		2,000		2,000		1,591	
Less recoveries	(800)		(800)		(800)		(950)	
	1,200		1,200		1,200		641	
Welfare Services								
Out-relief and welfare support	5,000		15,000		24,000		14,168	
Less recoveries	(200)		(1,000)		(2,000)		(200)	
	4,800		14,000		22,000		13,968	
		24,000		33,200		41,200		27,998

GENERAL SERVICES COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Public Services								
Administration								
Staff	106,000		101,000		95,800		91,964	
Supplies and services	17,000		17,000		13,500		17,014	
	<u>123,000</u>		<u>118,000</u>		<u>109,300</u>		<u>108,978</u>	
Fire Brigade and Cliff Rescue								
Staff	25,000		23,000		25,000		19,562	
Supplies and services	12,000		12,000		12,000		13,848	
Administration of Law	3,000		3,000		5,000		1,323	
	<u>40,000</u>		<u>38,000</u>		<u>42,000</u>		<u>34,733</u>	
Properties - General								
Staff	121,500		107,000		150,300		158,330	
Supplies and services	90,000		100,000		75,000		100,782	
	<u>211,500</u>		<u>207,000</u>		<u>225,300</u>		<u>259,112</u>	
Less recoveries	(15,000)		(15,000)		(15,000)		(49,841)	
	<u>196,500</u>		<u>192,000</u>		<u>210,300</u>		<u>209,271</u>	
Properties - Housing								
Staff	108,500		99,000		94,900		63,044	
Supplies and services	45,000		75,000		30,000		38,174	
	<u>153,500</u>		<u>174,000</u>		<u>124,900</u>		<u>101,218</u>	
Refuse Collection and Disposal								
Staff	138,500		131,000		110,200		128,360	
Supplies and services	200,000		159,000		240,000		27,888	
Refuse separation / recycling - staff	49,000		47,000		50,000		33,495	
Refuse separation / recycling - supplies and services	68,000		65,000		65,000		64,519	
	<u>455,500</u>		<u>402,000</u>		<u>465,200</u>		<u>254,262</u>	
Less recoveries	(5,000)		(5,000)		(5,000)		(193)	
	<u>450,500</u>		<u>397,000</u>		<u>460,200</u>		<u>254,069</u>	
Roads, Coasts and Beaches								
Staff	71,500		58,300		92,200		56,085	
Supplies and services	170,000		170,000		170,000		162,836	
	<u>241,500</u>		<u>228,300</u>		<u>262,200</u>		<u>218,921</u>	
Less recoveries	(5,000)		(5,000)		(5,000)		(379)	
	<u>236,500</u>		<u>223,300</u>		<u>257,200</u>		<u>218,542</u>	
Sewage and Sanitation								
Staff	67,000		65,000		63,200		74,844	
Supplies and services	32,000		30,000		27,500		38,526	
	<u>99,000</u>		<u>95,000</u>		<u>90,700</u>		<u>113,370</u>	
Less recoveries	(4,000)		(4,000)		(4,000)		(1,892)	
	<u>95,000</u>		<u>91,000</u>		<u>86,700</u>		<u>111,478</u>	
Vehicle Fleet								
Staff	15,000		13,200		13,200		15,967	
Supplies and services	19,000		18,000		23,500		19,432	
	<u>34,000</u>		<u>31,200</u>		<u>36,700</u>		<u>35,399</u>	
Less recoveries	(3,500)		(3,000)		(3,500)		(2,880)	
	<u>30,500</u>		<u>28,200</u>		<u>33,200</u>		<u>32,519</u>	
	<u>1,325,500</u>		<u>1,261,500</u>		<u>1,323,800</u>		<u>1,070,808</u>	

GENERAL SERVICES COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Recreation								
Administration								
Grants - sporting and cultural activities	3,200		3,200		3,200		849	
Official entertainments and presentations	6,000		6,000		6,000		8,324	
	<u>9,200</u>		<u>9,200</u>		<u>9,200</u>		<u>9,173</u>	
Camp Site								
Camp site expenses	4,000		3,500		3,500		4,581	
	<u>4,000</u>		<u>3,500</u>		<u>3,500</u>		<u>4,581</u>	
Children's Playground								
Supplies and services	2,500		2,500		2,000		2,161	
	<u>2,500</u>		<u>2,500</u>		<u>2,000</u>		<u>2,161</u>	
Island Hall								
Premises	6,000		5,000		2,000		1,055	
Staff	5,600		5,300		8,200		971	
Supplies and services	3,000		3,000		3,000		2,930	
	<u>14,600</u>		<u>13,300</u>		<u>13,200</u>		<u>4,956</u>	
		30,300		28,500		27,900		20,871
Sea Fisheries								
Staff	15,900		15,300		15,300		14,700	
Supplies and services	3,100		3,100		3,100		2,536	
	<u>19,000</u>		<u>18,400</u>		<u>18,400</u>		<u>17,236</u>	
		19,000		18,400		18,400		17,236
TOTAL REVENUE EXPENDITURE		1,724,400		1,645,600		1,716,600		1,414,782

POLICY AND FINANCE COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Administration								
Company registrations	20,000		20,000		15,500		19,750	
Court receipts	42,000		42,000		42,000		41,110	
Duty free concession	30,000		33,000		30,200		33,969	
Housing loan interest	600		700		1,000		800	
Interest receivable	20,000		30,000		25,000		29,404	
Numismatic revenues	150,000		150,000		125,000		158,301	
Occupiers rates	350,000		336,000		395,000		250,812	
Permits and licences	10,000		10,000		10,000		8,128	
Post Office - share of philatelic profits	35,000		33,000		30,000		28,674	
Rents	28,800		28,800		28,800		28,795	
Royalties and fees	3,500		3,500		3,500		3,431	
Sundry sales and charges	12,000		12,000		8,000		10,212	
Television tender payments	1,000		1,000		1,000		891	
	<u>702,900</u>		<u>700,000</u>		<u>715,000</u>		<u>614,277</u>	
<i>Less</i> transfer to currency reserve	(30,000)		(30,000)		(30,000)		(28,651)	
		672,900		670,000		685,000		585,626
Grants								
Lottery profits		4,000		3,900		1,500		1,573
Promotion and Marketing								
Accommodation permits	3,500		3,000		3,000		2,808	
Sale of advertising space	15,500		15,500		15,000		14,516	
	<u>19,000</u>		<u>18,500</u>		<u>18,000</u>		<u>17,324</u>	
TOTAL REVENUE INCOME		695,900		692,400		704,500		604,523

POLICY AND FINANCE COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Administration								
Premises	15,000		15,000		15,000		12,297	
Staff	501,000		472,500		484,000		424,437	
Supplies and services	90,000		95,000		90,000		83,044	
Audit fees and expenses	13,000		12,500		11,700		12,171	
Breakwater/harbour investigations	-		-		5,000		(1,280)	
Breakwater maintenance contribution	15,000		15,000		15,000		15,000	
Health and safety regulation	5,000		5,000		5,000		3,913	
Insurance	24,000		24,000		14,000		13,050	
Meteorological station	300		300		300		201	
States members expenses	25,000		24,000		19,000		22,069	
Supplementary pensions	800		800		800		739	
Unforeseen expenditure	20,000		14,500		34,500		-	
	709,100		678,600		694,300		585,641	
Less recoveries	(14,000)		(13,500)		(13,500)		(13,209)	
		695,100		665,100		680,800		572,432
Administration of Justice								
Supplies and services		30,000		25,000		16,000		21,460
Grants								
Alderney Island Games Association	-		7,000		-		-	
Alderney Library	3,000		3,000		3,000		3,000	
Alderney Week	4,000		4,000		4,000		3,990	
Alderney Wildlife Trust	12,000		12,000		12,000		12,000	
Minor grants	6,000		6,000		6,000		7,681	
St. John Ambulance Brigade	30,000		30,000		10,000		23,000	
		55,000		62,000		35,000		49,671
Promotion and Marketing								
Administration								
Premises	7,500		7,000		6,500		6,877	
Staff	35,000		34,000		35,400		35,574	
Supplies and services	14,000		13,000		13,000		19,953	
	56,500		54,000		54,900		62,404	
Promotions								
Supplies and services	81,500		81,500		81,500		96,914	
Events services	10,000		10,000		10,000		5,588	
Promotion of local trade and industry	18,000		18,000		18,000		12,375	
	109,500		109,500		109,500		114,877	
		166,000		163,500		164,400		177,281
TOTAL REVENUE EXPENDITURE		946,100		915,600		896,200		820,844

STATES OF ALDERNEY CAPITAL ACCOUNT SUMMARY

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
INCOME ON CAPITAL ACCOUNT				
General Services Committee	805,200	6,150	6,000	6,551
Policy and Finance Committee	444,700	433,700	324,630	821,746
TOTAL INCOME ON CAPITAL ACCOUNT	1,249,900	439,850	330,630	828,297
Excess of Expenditure over Income on Capital Account recovered from the States of Guernsey	3,875,100	1,325,451	4,620,370	132,871
	5,125,000	1,765,301	4,951,000	961,168

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
EXPENDITURE ON CAPITAL ACCOUNT				
General Services Committee	5,125,000	1,756,224	4,951,000	942,743
Policy and Finance Committee	-	9,077	-	18,425
TOTAL EXPENDITURE ON CAPITAL ACCOUNT	5,125,000	1,765,301	4,951,000	961,168

GENERAL SERVICES COMMITTEE

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Sale of vehicles	-	-	-	355
Sewerage Law contributions	6,200	6,150	6,000	6,196
Transfer from AGCC reserve (re Vallee sewer)	500,000	-	-	-
Transfer from Housing Loans fund (re Whitegates)	299,000	-	-	-
TOTAL CAPITAL INCOME	805,200	6,150	6,000	6,551

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Alderney Harbour capital expenditure	3,345,000	1,212,168	4,096,000	69,929
Health and Welfare				
Royal Connaught Residential Home				
Convert Old Fire Station to accommodation	120,000	-	-	-
Lift - replacement - £40,000	-	8,462	-	21,818
Repairs, replacement windows and extra rooms - £37,000	-	(18,000)	-	60,407
Public Services				
Land and Property				
Airport				
Acquisition and preparation of land - £30,000	-	4,190	-	250
Acquisition of extra land for runway safety area	50,000	-	-	-
Crusher site infrastructure - £89,590	-	26,709	-	2,580
Fire station relocation - £243,516	-	3,000	-	24,993
Island Hall				
Repairs and conversion, Court repairs and sale of property - £760,000 (net)	500,000	160,000	250,000	601,306
Car park and railings etc - £50,000	-	50,000	-	-
Court House tender documents - £12,000	-	1,540	-	1,928
St. Anne's Church roof repairs	100,000	35,000	35,000	-
Val Field - purchase and car park construction - £125,000	-	125,000	-	-
Whitegates - repairs and renovation	450,000	50,000	-	-
Sewage, Sanitation and Refuse				
Impot tip infrastructure improvements - £40,000	-	10,432	-	29,568
Upgrade foul water sewer - Le Vallee	540,000	-	540,000	-
Waste compacting and transfer equipment - £120,000	-	52,723	-	67,277
Portable toilet block - purchase - £10,000	-	10,000	-	-

GENERAL SERVICES COMMITTEE

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Vehicles and Plant				
Tractor / mower - replacement	20,000	-	-	-
Vehicles - replacement - £25,000	-	25,000	30,000	-
Per published accounts 2004	-	-	-	62,687
TOTAL CAPITAL EXPENDITURE	5,125,000	1,756,224	4,951,000	942,743

POLICY AND FINANCE COMMITTEE

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
Transfer from Currency Reserve Fund		-		-		-		217,711
Loan repayments								
Alderney Football Association		415		415		415		416
Alderney Snooker Club		3,285		3,285		3,215		3,321
Property Transfer Duties								
Congé	370,000		350,000		300,000		422,238	
Leasehold Duty	30,000		30,000		20,000		57,458	
Transfer Duty	1,000		10,000		1,000		3,840	
		401,000		390,000		321,000		483,536
Sale of freeholds - Le Banquage		-		-		-		116,762
Sale of States land		40,000		40,000		-		-
TOTAL CAPITAL INCOME		444,700		433,700		324,630		821,746

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
Fort Tourgis - consultancy and marketing costs - £58,000	-	9,077	-	18,425
TOTAL CAPITAL EXPENDITURE	-	9,077	-	18,425

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Administration								
Facilities charges	42,000		42,000		40,000		41,958	
Sundries	6,500		6,500		6,000		6,225	
	48,500		48,500		46,000		48,183	
<i>Less concessions on charges</i>	(1,000)		(1,000)		(1,000)		(6,644)	
	47,500		47,500		45,000		41,539	
Crane dues and boat lifts	45,000		43,000		43,000		41,473	
Moorings and Navigation								
Fees	115,000		110,000		110,000		101,708	
Pilotage fees	28,000		28,000		28,000		25,929	
	143,000		138,000		138,000		127,637	
<i>Less pilots remuneration</i>	(7,500)		(7,500)		(7,500)		(7,446)	
<i>concessions on charges</i>	(4,000)		(4,000)		(5,000)		(3,938)	
	131,500		126,500		125,500		116,253	
Quays and Buildings rent	14,500		14,500		14,000		14,381	
TOTAL INCOME		238,500		231,500		227,500		213,646
EXPENDITURE								
Administration								
Staff	220,700		203,500		210,400		199,882	
Supplies and services	25,000		23,500		23,500		27,494	
Insurance	9,000		9,000		6,000		5,798	
Port security expenses	4,000		3,500		3,500		378	
	258,700		239,500		243,400		233,552	
<i>Less recoveries</i>	(54,000)		(54,000)		(54,000)		(49,955)	
	204,700		185,500		189,400		183,597	
Cranes								
Staff	33,000		32,000		30,600		26,982	
Supplies and services	10,000		10,000		10,000		3,637	
	43,000		42,000		40,600		30,619	
<i>Less recoveries</i>	(4,300)		(4,200)		(4,100)		(4,198)	
	38,700		37,800		36,500		26,421	
Moorings and Navigation								
Supplies and services	30,000		30,000		30,000		33,414	
Wrecks and salvage	3,000		3,000		3,000		2,000	
	33,000		33,000		33,000		35,414	
Quays and Buildings								
Premises	25,000		22,000		22,000		20,151	
TOTAL EXPENDITURE		301,400		278,300		280,900		265,583
TRADING (LOSS) FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE		(£62,900)		(£46,800)		(£53,400)		(£51,937)

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2006	Probable Outturn 2005	Budget 2005	Accounts 2004
	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE				
Boat hoist - purchase - £50,000	-	50,000	-	-
Commercial Quay renovation and survey costs - £4,050,000	3,000,000	1,050,000	4,000,000	46,884
Fuelling pontoon	15,000	-	-	-
Glacis Boat Park	-	50,000	-	-
Harbour Office reconstruction	220,000	-	-	-
Mobile crane - refurbishment - £35,000	-	35,000	25,000	-
Office / freight shed reconstruction	110,000	-	50,000	-
Rib - replacement - £22,300	-	15,756	21,000	6,544
Security fencing - £20,000	-	11,412	-	8,588
Per published accounts 2004	-	-	-	7,913
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE	£3,345,000	£1,212,168	£4,096,000	£69,929

STATES OF ALDERNEY WATER BOARD

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
INCOME								
Unmetered supplies		220,000		220,000		218,000		217,204
Metered supplies		38,000		37,000		35,000		36,312
Service charges		2,000		3,500		2,000		4,674
Total Income		260,000		260,500		255,000		258,190
EXPENDITURE								
Operating and Maintenance Expenses								
Depreciation	18,000		17,500		17,000		17,111	
Fuel and electricity	30,000		30,000		30,000		24,078	
Mains and machinery, etc. - materials	20,000		20,000		20,000		22,338	
Staff pensions - contributions	24,000		23,000		23,800		22,395	
Wages and salaries	153,800		149,200		146,000		137,622	
Water treatment - materials and testing	15,000		15,000		15,000		9,692	
		260,800		254,700		251,800		233,236
Administration and General Expenses								
Accountancy, audit and expenses	2,500		2,500		2,400		2,558	
Administration charges	14,100		13,500		12,500		11,974	
Bad debts written off	500		1,000		500		1,013	
Bank charges	500		500		500		436	
Consultancy fees and expenses	2,000		2,000		3,000		1,511	
Insurance - machinery and buildings	3,500		3,200		2,700		2,945	
Motor vehicle expenses	3,000		3,000		3,000		3,032	
Postage and telephone	2,000		1,800		2,200		1,405	
Printing and stationery	1,500		2,000		1,100		1,088	
Rents, rates and taxes	3,700		3,500		3,500		2,976	
Travelling and general expenses	1,500		1,500		1,500		1,858	
		34,800		34,500		32,900		30,796
Total Expenditure		295,600		289,200		284,700		264,032
Operating (deficit)		(35,600)		(28,700)		(29,700)		(5,842)
Interest receivable		21,000		20,000		15,500		21,648
(DEFICIT)/SURPLUS ON REVENUE ACCOUNT		(14,600)		(8,700)		(14,200)		15,806

	Budget 2006		Probable Outturn 2005		Budget 2005		Accounts 2004	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Buildings		-		-		-		8,255
Machinery		8,000		8,000		8,000		-
Mains and services		20,000		20,000		20,000		-
Metering equipment		2,000		2,000		2,000		90
Tools and equipment		1,000		1,000		1,000		950
Van replacement		14,000		-		14,000		-
TOTAL CAPITAL EXPENDITURE		45,000		31,000		45,000		9,295

APPENDIX

THE LADIES COLLEGE (Senior School)

	Budget 2005 / 2006		Budget 2004 / 2005		Accounts 2003 / 2004	
	£	£	£	£	£	£
INCOME						
Bank interest received		3,000		2,500		4,764
Fees - feepayers		1,001,490		941,700		885,486
- special place holders		606,480		562,100		512,560
Miscellaneous income		12,600		12,000		17,904
Registration fees		5,000		5,000		6,625
States grant		670,300		701,000		659,000
States superannuation		191,500		182,000		160,190
TOTAL INCOME		2,490,370		2,406,300		2,246,529
EXPENSES						
Audit fee	35,000		3,000		2,650	
Books and stationery	82,000		82,000		81,035	
Examination fees	40,000		38,000		36,665	
Fixed asset acquisition costs	64,000		63,000		63,336	
General administration expenses	20,000		20,000		22,419	
Laboratory and D and T expenses	23,000		22,000		19,834	
Major repairs	50,000		74,000		-	
Office and administration salaries	83,000		78,000		73,941	
Rates, taxes, insurance	17,000		17,000		15,613	
Recruitment and relocation	18,000		18,000		16,646	
Routine maintenance -						
Buildings and grounds	94,160		83,000		137,733	
Equipment	25,000		25,000		19,557	
Wages	97,000		99,000		91,370	
Sports, conferences and field trips	31,000		30,000		40,445	
Staff superannuation	191,500		182,000		160,190	
Staff training	7,000		10,000		5,849	
Teachers salaries	1,665,000		1,570,000		1,415,673	
Utilities	34,000		30,000		30,634	
TOTAL EXPENSES		2,576,660		2,444,000		2,233,590
(DEFICIT) / SURPLUS FOR THE YEAR		(86,290)		(37,700)		12,939
SURPLUS BROUGHT FORWARD FROM PREVIOUS YEAR		26,430		53,051		51,191
(DEFICIT) / SURPLUS CARRIED FORWARD TO NEXT YEAR		(£59,860)		£15,351		£64,130

THE LADIES COLLEGE (Junior School)

	Budget 2005 / 2006		Budget 2004 / 2005		Accounts 2003 / 2004	
	£	£	£	£	£	£
INCOME						
Bank interest received		1,500		1,000		2,381
Fees		607,750		540,000		529,150
Lunchtime supervision		-		-		8,307
Miscellaneous income		9,500		8,500		-
States superannuation		40,500		42,500		36,801
TOTAL INCOME		659,250		592,000		576,639
EXPENSES						
Books and stationery	22,500		24,000		25,870	
Fixed asset acquisition costs	6,000		5,000		6,855	
General administration expenses	20,000		19,000		11,209	
Routine maintenance						
Buildings and grounds	20,000		18,000		44,554	
Equipment	12,000		11,000		9,884	
Wages	40,000		38,000		34,003	
Office and administration salaries	42,000		39,000		36,970	
Rates, taxes, insurance	10,000		10,000		7,807	
Sports, conferences and field trips	2,000		2,000		-	
Staff superannuation	48,000		42,500		36,801	
Staff training	2,000		2,000		-	
Teachers salaries	400,000		365,000		329,955	
Utilities	14,000		16,000		11,812	
TOTAL EXPENSES		638,500		591,500		555,720
SURPLUS FOR THE YEAR		20,750		500		20,919
SURPLUS BROUGHT FORWARD FROM PREVIOUS YEAR		246,580		227,711		225,161
SURPLUS CARRIED FORWARD TO NEXT YEAR		£267,330		£228,211		£246,080

The States are asked to decide:-

- I.- Whether, after consideration of the Budget Report dated the 1st November, 2005, 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 2006:-

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 2006 and Probable Outturns for 2005 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 2006 of the States of Alderney.

(NB The Policy Council strongly endorses the view that States finances are under considerable pressure and that the trend of ever increasing revenue and capital expenditure is unsustainable. There is a clear need for control and prioritisation of expenditure. Low priority services and projects will need to be curtailed.

The Policy Council, and hence the Ministers of all Departments, remains fully committed to working with the Treasury and Resources Department in the process of reducing States expenditure to a target of £290m by 2008.

The Policy Council supports the Budget proposals although a majority would have wished to have seen some indirect taxes further increased.)

IN THE STATES OF THE ISLAND OF GUERNSEY

ON THE 14th DAY OF DECEMBER 2005

The States resolved as follows concerning Billet d'État No XXII
dated 25th November, 2005

TREASURY AND RESOURCES DEPARTMENT

BUDGET OF THE STATES FOR 2006

I.- After consideration of the Budget Report dated the 1st November, 2005, of the Treasury and Resources Department: -

1. To note that no transfers will be made to the Capital and Contingency Reserves at the beginning of the financial year 2006.
2. To approve a transfer of £12.75m from the Capital Reserve to the Education Department's capital allocation with effect from 1 January 2006 for the purpose of funding the construction of a new Secondary School and new Special Education Needs Secondary School at Les Nicolles.
3. To approve the cash limits for ordinary expenditure for 2006 for individual Departments totalling £297,225,000 as set out in paragraph 4.5 of this Report.
4. To approve the additional capital allocations for individual Departments totalling £12,900,000 as set out in paragraph 4.7 of this Report.
5. To approve an increase of £500,000 in the revenue expenditure budget for 2005 of the Education Department - Higher & Advanced Education.
6. That the rates of excise duty in Guernsey and Alderney on the under mentioned goods be increased as follows:

Cigars and Cigarettes	£147.22 per kilogram
Hand rolling tobacco	£137.10 per kilogram
Other manufactured tobacco	£118.92 per kilogram
Tobacco leaf - unstemmed	£132.00 per kilogram
Tobacco leaf - stemmed	£133.33 per kilogram
Beer brewed by an independent small brewery	25p per litre
Other beer	39p per litre
Spirits not exceeding 5.5 per cent volume	29p per litre
Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£4.16 per litre

Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£5.53 per litre
Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume
Cider	39p per litre
Light wines not exceeding 5.5 per cent volume	29p per litre
Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£1.18 per litre
Other wines	£1.88 per litre

7. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2005” and to direct that the same shall have effect as an Ordinance of the States.
8. To endorse the Treasury and Resources Department’s intention to conduct a review of the system of motor vehicle licences and motor spirit excise duties and to report back to the States with proposals as soon as practicable.
9. To authorise the Housing Department, with the approval of the Treasury and Resources Department, to transfer amounts, included those obtained by third party borrowings, between the various constituent parts of the Corporate Housing Programme and, specifically, to modify the use of the Housing Development and Loan Fund to permit this.
10. To establish a Restructuring and Reorganisation Fund by transferring £5m from the Contingency Reserve Fund with effect from 1 January 2006, and to give the Treasury and Resources Department delegated authority to approve expenditure from that Fund.
11.
 - (1) That, for the Year of Charge 2007 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 2007 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 2007

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

<u>Nature of Allowance</u>	<u>Amount of Allowance</u>
1. Personal Allowance.	
(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.
2. Dependent Relative Allowance.	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. Infirm Person's Allowance. | Tax at the standard rate on £2,640. |
| 4. Housekeeper Allowance. | Tax at the standard rate on £2,640. |
| 5. Wife's Earned Income Allowance. | 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. Life Assurance Allowance. | Tax at the standard rate on a sum equal to one-half of the allowable premiums or payments or deductions. |
| 7. Charge of Children Allowance. | Tax at the standard rate on £5,615. |
| 8. Retirement Annuity Allowance. | Tax at the standard rate on a sum equal to the qualifying premiums or contributions. |

SECOND SCHEDULE

Conditions for the Year of Charge 2007 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.

**(Resolutions on Billet d'Etat XXII of 2005
Corrected pages 117 and 117A issued on 11th October 2007)**

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.

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**(Resolutions on Billet d'Etat XXII of 2005
Corrected pages 117 and 117A issued on 11th October 2007)**

- II. To approve the following Revenue Expenditure Budgets and, where appropriate, Capital Expenditure Budgets, for the year 2006: -
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 2006 and Probable Outturns for 2005 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 2006 of the States of Alderney.

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