



BILLET D'ÉTAT

XXIII
2007

WEDNESDAY, 28th NOVEMBER, 2007

BUDGET OF THE STATES
FOR 2008

CONTENTS

Income and Expenditure Summary, p.4

General Revenue Income and Expenditure

Income, p.6

Expenditure :

Summary, p.7

Policy Council, p.8

Treasury and Resources Department, p.10

Commerce and Employment Department, p.14

Culture and Leisure Department, p.16

Education Department, p.18

Environment Department, p.20

Health and Social Services Department, p.22

Home Department, p.24

Housing Department, p.27

Public Services Department, p.28

Social Security Department, p.32

Public Accounts Committee, p.33

Scrutiny Committee, p.33

Capital Reserve, p.34

Trading Undertakings

Alderney Airport, p.36

Beau Sejour Centre, p.37

Ports :

Guernsey Airport, p.38

Harbour of St. Peter Port, p.40

Harbour of St. Sampson, p.42

Ports Holding Account, p.43

States Dairy, p.44

Guernsey Water, p.46

States Works, p.47

States of Alderney, p.50

Appendix

Ladies College, p.66

Propositions, p.68

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 28th NOVEMBER, 2007**, at 9.30am, for the purpose of considering the States Budget for 2008 which has been submitted for debate by the Policy Council.

G.R. ROWLAND
Bailiff and Presiding Officer

The Royal Court House
Guernsey
9th November 2007

INCOME AND EXPENDITURE SUMMARY

	Budget 2008 £'000	Budget 2007 £'000	Accounts 2006 £'000
Revenue Income			
Income Tax	233,000	280,000	270,098
Other Taxes	66,000	55,400	51,984
Miscellaneous Income	7,000	4,000	3,016
	<hr/> 306,000	<hr/> 339,400	<hr/> 325,098
Revenue Expenditure	<hr/> (293,600)	<hr/> (301,000)	<hr/> (294,612)
Revenue Operating Surplus	<hr/> 12,400	<hr/> 38,400	<hr/> 30,486
Capital Income	1,000	-	770
	<hr/> £13,400	<hr/> £38,400	<hr/> £31,256
 Capital Expenditure			
Major Construction and Development Projects	33,090	47,605	28,443
Miscellaneous Capital Works	8,167	7,065	2,775
Transfers to Corporate Housing Programme Fund	7,500	7,000	7,000
IT Projects and Equipment	4,601	2,834	893
Equipment, Machinery and Vehicles	4,289	5,023	2,641
	<hr/> £57,647	<hr/> £69,527	<hr/> £41,752

**GENERAL REVENUE
INCOME AND
EXPENDITURE**

INCOME

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE INCOME						
Income Tax		233,000,000		280,000,000		270,098,490
Other Taxes						
Customs and Immigration						
Excise duties, etc.						
Beer	2,850,000		2,700,000		2,221,192	
Cider	600,000		300,000		316,309	
Motor Spirit	11,000,000		3,700,000		2,017,147	
Spirits	2,800,000		2,300,000		1,956,637	
Tobacco	6,350,000		6,000,000		5,668,285	
Wine	4,000,000		3,150,000		2,755,574	
Less duties collected for Sark	(250,000)		(250,000)		(219,517)	
Import duties on foreign goods, etc.	950,000		650,000		822,340	
	28,300,000		18,550,000		15,537,967	
Company Fees and Document duty	7,700,000		7,400,000		5,094,229	
Document duty - conveyancing and bonds	20,000,000		16,700,000		20,811,115	
Dwellings Profit tax	-		-		9,582	
Motor vehicle tax	-		6,550,000		6,279,654	
Tax on rateable values	10,000,000		6,200,000		4,250,969	
		66,000,000		55,400,000		51,983,516
Miscellaneous Income						
Fines	300,000		1,000,000		764,847	
Interest receivable / (payable)	1,425,000		(370,000)		(192,751)	
Loan Funds Interest	10,000		20,000		23,004	
Retention Tax - net receipt	3,800,000		1,750,000		1,244,647	
States Trading Companies dividends	235,000		650,000		169,704	
Surplus on Notes and Coins Account	1,230,000		950,000		1,006,648	
		7,000,000		4,000,000		3,016,099
TOTAL REVENUE INCOME		306,000,000		339,400,000		325,098,105
CAPITAL INCOME						
Sale of property / land		1,000,000		-		769,879
TOTAL CAPITAL INCOME		1,000,000		-		769,879

EXPENDITURE SUMMARY

	Budget 2008	Budget 2007	Accounts 2006
	£	£	£
REVENUE EXPENDITURE			
Policy Council	7,450,000	7,650,000	7,503,795
Treasury and Resources Department	22,275,000	22,750,000	20,428,429
Commerce and Employment Department	11,200,000	11,500,000	10,567,332
Culture and Leisure Department	3,250,000	3,200,000	3,126,690
Education Department	68,750,000	66,171,000	63,192,413
Environment Department	7,850,000	7,841,000	6,982,189
Health and Social Services Department	91,550,000	87,209,000	83,674,883
Home Department	27,075,000	26,900,000	25,176,238
Housing Department	1,780,000	1,725,000	1,726,250
Public Services Department	8,300,000	8,309,000	8,370,481
Social Security Department	43,650,000	57,275,000	63,395,338
Public Accounts Committee	270,000	270,000	300,104
Scrutiny Committee	200,000	200,000	168,334
TOTAL REVENUE EXPENDITURE	293,600,000	301,000,000	294,612,476
CAPITAL EXPENDITURE			
Treasury and Resources Department	1,500,000	1,250,000	579,428
Commerce and Employment Department	100,000	100,000	38,629
Culture and Leisure Department	250,000	200,000	82,478
Education Department	1,000,000	1,000,000	959,863
Environment Department	250,000	250,000	34,543
Health and Social Services Department	2,750,000	2,750,000	2,413,805
Home Department	1,000,000	1,500,000	1,286,944
Housing Department	7,500,000	7,000,000	7,010,260
Public Services Department	2,150,000	3,950,000	3,324,510
TOTAL CAPITAL EXPENDITURE	16,500,000	18,000,000	15,730,460

POLICY COUNCIL

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Archive Service						
Premises	17,000		22,000		9,391	
Staff	171,000		158,000		160,659	
Supplies and services	30,000		35,000		22,546	
	<u>218,000</u>		<u>215,000</u>		<u>192,596</u>	
Less operating income	(1,000)		(1,000)		(628)	
	<u>217,000</u>		<u>214,000</u>		<u>191,968</u>	
External Affairs and Government Business						
Administration						
Staff	630,000		425,000		410,574	
Supplies and services	139,000		116,000		50,264	
Consultants fees	322,000		392,000		305,961	
Contracted-out work	83,000		-		-	
Provision of hospitality to visitors	25,000		25,000		3,165	
	<u>1,199,000</u>		<u>958,000</u>		<u>769,964</u>	
Contributions to Aid Overseas						
Grants	2,105,000		1,885,000		1,747,559	
Emergency Disaster Relief	200,000		200,000		-	
	<u>2,305,000</u>		<u>2,085,000</u>		<u>1,747,559</u>	
Elections						
Staff	15,000		-		-	
Supplies and services	85,000		5,000		135	
	<u>100,000</u>		<u>5,000</u>		<u>135</u>	
Government Business						
Premises	211,000		202,000		175,416	
Staff	511,000		510,000		494,173	
Supplies and services	412,000		424,000		303,188	
	<u>1,134,000</u>		<u>1,136,000</u>		<u>972,777</u>	
Less recoveries	(1,000)		(3,000)		(1,415)	
	<u>1,133,000</u>		<u>1,133,000</u>		<u>971,362</u>	
Guernsey Financial Services Commission	100,000		200,000		300,000	
Guernsey Tax Tribunal Allowances	9,000		8,000		11,135	
	<u>4,846,000</u>		<u>4,389,000</u>		<u>3,800,155</u>	
Human Resources						
Staff	852,000		823,000		854,133	
Supplies and services	188,000		508,000		334,344	
Consultants fees	25,000		23,000		21,483	
Contracted-out work	191,000		-		-	
	<u>1,256,000</u>		<u>1,354,000</u>		<u>1,209,960</u>	
Less recoveries	-		(1,000)		(2,317)	
	<u>1,256,000</u>		<u>1,353,000</u>		<u>1,207,643</u>	

POLICY COUNCIL

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Legal Aid Scheme						
Premises	19,000		15,000		14,550	
Staff	134,000		140,000		124,497	
Supplies and services	15,000		10,000		12,885	
Consultants fees	7,000		5,000		-	
Civil Legal Aid	615,000		690,000		674,448	
Criminal Legal Aid	585,000		660,000		986,419	
	<u>1,375,000</u>		<u>1,520,000</u>		<u>1,812,799</u>	
Less recoveries	(125,000)		(120,000)		(128,205)	
	<u>1,250,000</u>		<u>1,400,000</u>		<u>1,684,594</u>	
Policy and Research Unit						
Administration						
Staff	637,000		420,000		448,028	
Supplies and services	46,000		36,000		21,771	
Consultants fees	5,000		5,000		85	
	<u>688,000</u>		<u>461,000</u>		<u>469,884</u>	
Household Expenditure Survey						
Supplies and services	-		-		26,849	
Consultants fees	-		-		60,500	
	<u>-</u>		<u>-</u>		<u>87,349</u>	
Strategic and Corporate Initiatives						
Supplies and services	38,000		53,000		-	
Consultants fees	145,000		90,000		3,895	
Grants	-		-		58,307	
	<u>183,000</u>		<u>143,000</u>		<u>62,202</u>	
	<u>871,000</u>		<u>604,000</u>		<u>619,435</u>	
Use of Accumulated Unspent Balances	<u>8,440,000</u>		<u>7,960,000</u>		<u>7,503,795</u>	
	(990,000)		(310,000)		-	
TOTAL REVENUE EXPENDITURE	<u>7,450,000</u>		<u>7,650,000</u>		<u>7,503,795</u>	

TREASURY AND RESOURCES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Income Tax						
Premises	65,000		66,000		59,758	
Staff	3,430,000		3,310,000		3,148,038	
Supplies and services	250,000		234,000		256,610	
Consultants fees	7,000		-		147	
	<u>3,752,000</u>		<u>3,610,000</u>		<u>3,464,553</u>	
Less recoveries	(52,000)		(50,000)		(48,212)	
		3,700,000		3,560,000		3,416,341
Information and Communications Technology						
Staff	600,000		555,000		501,696	
Supplies and services	1,750,000		1,545,000		1,419,079	
Contracted-out work	70,000		60,000		96,090	
	<u>2,420,000</u>		<u>2,160,000</u>		<u>2,016,865</u>	
States Property Services						
Premises	870,000		854,000		729,796	
Staff	2,040,000		1,966,000		1,782,735	
Supplies and services	150,000		203,000		142,166	
Consultants fees	60,000		48,000		89,136	
Contracted-out work	670,000		587,000		597,287	
Rent	560,000		715,000		539,134	
	<u>4,350,000</u>		<u>4,373,000</u>		<u>3,880,254</u>	
Less operating income	(1,850,000)		(1,650,000)		(1,572,210)	
		2,500,000		2,723,000		2,308,044
Treasury						
Administration						
Premises	20,000		11,000		9,610	
Staff	2,325,000		1,854,000		1,807,516	
Supplies and services	1,220,000		1,287,000		937,682	
Consultants fees	50,000		2,000		6,319	
Contracted-out work	70,000		123,000		71,216	
	<u>3,685,000</u>		<u>3,277,000</u>		<u>2,832,343</u>	
Less recoveries	(200,000)		(250,000)		(146,566)	
	<u>3,485,000</u>		<u>3,027,000</u>		<u>2,685,777</u>	
Less operating income	(470,000)		(260,000)		(377,862)	
	<u>3,015,000</u>		<u>2,767,000</u>		<u>2,307,915</u>	
Audit, Risk and Assurance						
Premises	85,000		85,000		29,639	
Staff	255,000		255,000		165,777	
Supplies and services	35,000		35,000		63,433	
Consultants fees	-		-		12,537	
Contracted-out work	100,000		98,000		60,650	
External Audit fee	100,000		57,000		53,690	
Insurance premiums and transfers to Insurance Deductible Fund	3,200,000		3,420,000		3,164,882	
	<u>3,775,000</u>		<u>3,950,000</u>		<u>3,550,608</u>	
Less recoveries	(1,400,000)		(1,500,000)		(1,419,674)	
	<u>2,375,000</u>		<u>2,450,000</u>		<u>2,130,934</u>	

TREASURY AND RESOURCES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Treasury (continued)						
Cadastre						
Premises	7,000		7,000		6,032	
Staff	220,000		215,000		219,644	
Supplies and services	79,000		74,000		20,697	
	306,000		296,000		246,373	
<i>Less recoveries</i>	(21,000)		(21,000)		(17,647)	
	285,000		275,000		228,726	
		5,675,000		5,492,000		4,667,575
Commonwealth Parliamentary Association						
Annual contribution to General Council	27,000		26,000		25,175	
Supplies and services	17,000		18,000		16,506	
	44,000		44,000		41,681	
<i>Less operating income</i>	(4,000)		(4,000)		(2,078)	
		40,000		40,000		39,603
Payments to States Members						
Allowances	1,575,000		1,555,000		1,502,462	
Pensions and pension contributions	275,000		270,000		314,897	
		1,850,000		1,825,000		1,817,359
		16,185,000		15,800,000		14,265,787
Use of Accumulated Unspent Balances		(910,000)		(250,000)		-
		15,275,000		15,550,000		14,265,787
Courts and Law Officers						
Bailiff						
Staff	1,020,000		985,000		931,034	
Supplies and services	180,000		85,000		55,019	
Grant - Royal Court Fund	10,000		10,000		5,344	
		1,210,000		1,080,000		991,397
Central Court Services						
Premises	210,000		220,000		115,214	
Staff	55,000		50,000		41,815	
Supplies and services	80,000		75,000		65,481	
		345,000		345,000		222,510
Court of Appeal		130,000		140,000		116,321
Greffé and Safeguarder						
Premises	30,000		35,000		-	
Staff	1,460,000		1,335,000		1,042,060	
Supplies and services	165,000		155,000		93,827	
Consultants fees	-		-		325	
	1,655,000		1,525,000		1,136,212	
<i>Less operating income</i>	(1,860,000)		(1,300,000)		(1,209,813)	
		(205,000)		225,000		(73,601)
H.E. Lieutenant Governor						
Establishment allowance and salary		665,000		645,000		623,008

TREASURY AND RESOURCES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Courts and Law Officers (continued)						
Law Officers						
Premises	30,000		30,000		37,319	
Staff	3,020,000		2,650,000		2,253,904	
Supplies and services	300,000		275,000		225,228	
Contracted-out work	-		-		1,948	
	<u>3,350,000</u>		<u>2,955,000</u>		<u>2,518,399</u>	
Less operating income	(30,000)		(55,000)		(85,968)	
	<u>3,320,000</u>		<u>2,900,000</u>		<u>2,432,431</u>	
Magistrates Court						
Staff	263,000		243,000		237,549	
Supplies and services	11,000		20,000		8,452	
	<u>274,000</u>		<u>263,000</u>		<u>246,001</u>	
Less operating income	(34,000)		(23,000)		(14,966)	
	<u>240,000</u>		<u>240,000</u>		<u>231,035</u>	
Sergeant and Sheriff						
Staff	400,000		345,000		327,141	
Supplies and services	35,000		40,000		53,696	
	<u>435,000</u>		<u>385,000</u>		<u>380,837</u>	
Less operating income	(190,000)		(180,000)		(158,716)	
	<u>245,000</u>		<u>205,000</u>		<u>222,121</u>	
		<u>5,950,000</u>		<u>5,780,000</u>		<u>4,765,222</u>
Use of Accumulated Unspent Balances		(450,000)		(30,000)		-
		<u>5,500,000</u>		<u>5,750,000</u>		<u>4,765,222</u>
Alderney - Domestic Account Net Revenue						
cash allocation		1,606,300		1,682,000		1,397,420
Use of Accumulated Unspent Balances		(106,300)		(232,000)		-
		<u>1,500,000</u>		<u>1,450,000</u>		<u>1,397,420</u>
TOTAL REVENUE EXPENDITURE		<u>22,275,000</u>		<u>22,750,000</u>		<u>20,428,429</u>

TREASURY AND RESOURCES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Income Tax						
IT Projects and equipment		25,000		400,000		90,428
Information and Communications Technology						
Corporate IT projects		350,000		200,000		184,556
States Property Services						
Consultants fees and site investigations net expenditure / (recovery)	(30,000)		(50,000)		(30,685)	
Miscellaneous capital works	1,000,000		1,050,000		196,310	
Town Arsenal Fire Station refurbishment	320,000		435,000		-	
		<u>1,290,000</u>		<u>1,435,000</u>		<u>165,625</u>
Treasury						
Corporate finance and purchasing system - £5,200,000	100,000		100,000		86,677	
IT Projects and equipment	25,000		120,000		135,860	
		<u>125,000</u>		<u>220,000</u>		<u>222,537</u>
Courts						
Equipment - replacement / additional	200,000		145,000		113,511	
Miscellaneous capital works	175,000		200,000		184,744	
		<u>375,000</u>		<u>345,000</u>		<u>298,255</u>
States of Alderney net Capital Allocation		<u>200,000</u>		<u>200,000</u>		<u>(381,973)</u>
		<u>2,365,000</u>		<u>2,800,000</u>		<u>579,428</u>
Use of Accumulated Capital Allocation		<u>(865,000)</u>		<u>(1,550,000)</u>		<u>-</u>
TOTAL CAPITAL EXPENDITURE		<u>1,500,000</u>		<u>1,250,000</u>		<u>579,428</u>

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration of Resources						
Premises	114,000		105,000		165,490	
Staff	721,000		689,000		756,248	
Supplies and services	267,000		288,000		210,797	
Contracted-out work	-		5,000		3,558	
	<u>1,102,000</u>		<u>1,087,000</u>		<u>1,136,093</u>	
Less operating income	(7,000)		(4,000)		(3,955)	
		1,095,000		1,083,000		1,132,138
Business Development						
Staff	911,000		781,000		722,157	
Supplies and services	2,256,000		2,700,000		2,219,091	
Consultants fees	62,000		50,000		114,106	
Contracted-out work	38,000		-		-	
Grants	106,000		95,000		66,422	
Grant to Guernsey Enterprise Agency	50,000		50,000		50,000	
Grant to Guernsey Finance LBG	605,000		600,000		600,000	
Grant to Guernsey Training Agency Trust	435,000		418,000		416,715	
Competitions Office	100,000		100,000		-	
Interest Subsidy Scheme	49,000		60,000		77,717	
Office of Public Trustee	10,000		12,000		8,673	
Organic Milk Support Scheme	-		50,000		-	
	<u>4,622,000</u>		<u>4,916,000</u>		<u>4,274,881</u>	
Less operating income	(423,000)		(349,000)		(404,146)	
		4,199,000		4,567,000		3,870,735
Client Services						
Premises	43,000		38,000		34,125	
Staff	1,564,000		1,484,000		1,409,724	
Supplies and services	594,000		646,000		504,829	
Consultants fees	17,000		43,000		40,613	
Contracted-out work	121,000		151,000		130,453	
Cull Cattle compensation payments	57,000		57,000		54,150	
Dairy Farm Management Payment Scheme	2,025,000		2,025,000		1,938,398	
	<u>4,421,000</u>		<u>4,444,000</u>		<u>4,112,292</u>	
Less operating income	(151,000)		(149,000)		(143,688)	
		4,270,000		4,295,000		3,968,604
Events Group						
Transfer to Culture and Leisure Department		330,000		350,000		375,000
Strategic Development						
Staff	544,000		453,000		256,479	
Supplies and services	14,000		74,000		19,917	
Consultants fees	210,000		355,000		230,016	
Contracted-out work	100,000		-		-	
Grants	460,000		-		-	
Transport Links - Financial Concessions	765,000		825,000		714,443	
	<u>2,093,000</u>		<u>1,707,000</u>		<u>1,220,855</u>	
		11,987,000		12,002,000		10,567,332
Use of Accumulated Unspent Balances		(787,000)		(502,000)		-
TOTAL REVENUE EXPENDITURE		11,200,000		11,500,000		10,567,332

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Equipment - replacement / additional	60,000		75,000		38,629	
Miscellaneous capital works	40,000		300,000		-	
		100,000		375,000		38,629
Use of Accumulated Capital Allocation		-		(275,000)		-
TOTAL CAPITAL EXPENDITURE		100,000		100,000		38,629

CULTURE AND LEISURE DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Beau Sejour Centre						
Premises	529,000		533,000		445,802	
Staff	2,532,000		2,305,000		2,285,199	
Supplies and services	601,000		681,000		536,187	
Consultants fees	3,000		10,000		4,402	
Contracted-out work	-		31,000		8,520	
External Audit fee	12,000		8,000		8,398	
	3,677,000		3,568,000		3,288,508	
<i>Less operating income</i>	(2,871,000)		(2,776,000)		(2,477,045)	
	806,000		792,000		811,463	
<i>Less funding from Channel Islands Lottery</i>	(100,000)		(100,000)		(180,000)	
		706,000		692,000		631,463
Central Services						
Premises	42,000		51,000		45,731	
Staff	306,000		315,000		260,819	
Supplies and services	86,000		61,000		67,295	
Contracted-out work	-		-		4,517	
	434,000		427,000		378,362	
<i>less operating income</i>	(2,000)		-		(1,851)	
		432,000		427,000		376,511
Cultural Activities Inside the Island						
Premises	-		-		12,313	
Staff	76,000		48,500		46,476	
Supplies and services	39,500		40,000		10,435	
Contracted out work	-		-		1,325	
Grants - General	55,000		55,000		55,000	
Grant to Friends of St James	57,500		57,500		57,500	
	228,000		201,000		183,049	
<i>less operating income</i>	-		-		(1,928)	
		228,000		201,000		181,121
Events and Information						
Premises	1,000		8,000		1,972	
Staff	187,000		243,000		215,593	
Supplies and services	33,000		157,000		160,722	
Consultants Fees	-		-		5,000	
Contracted-out work	70,000		-		189,677	
Grants	330,000		350,000		212,085	
	621,000		758,000		785,049	
<i>Less operating income</i>	(40,000)		(50,000)		(103,688)	
<i>Less transfer from Commerce and Employment Department</i>	(330,000)		(350,000)		(375,000)	
		251,000		358,000		306,361
Historic Sites						
Premises	189,000		184,000		250,102	
Staff	56,000		54,000		48,214	
Supplies and services	24,000		22,000		35,753	
Consultants fees	-		3,000		497	
Contracted-out work	-		-		458	
	269,000		263,000		335,024	
<i>Less operating income</i>	(7,000)		-		(100)	
		262,000		263,000		334,924

CULTURE AND LEISURE DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Museums and Galleries						
Premises	64,000		54,000		59,538	
Staff	915,000		830,000		853,273	
Supplies and services	237,000		210,000		147,169	
Consultants fees	3,000		3,000		3,037	
Contracted-out work	-		3,000		42,555	
Grants	5,000		10,000		10,500	
	1,224,000		1,110,000		1,116,072	
Less admission charges	(177,000)		(138,000)		(153,090)	
Less operating income	(75,000)		(134,000)		(97,043)	
		972,000		838,000		865,939
Outdoor Sports Facilities						
Premises	118,000		129,000		150,686	
Staff	229,000		211,000		204,091	
Supplies and services	10,000		4,000		4,631	
Contracted-out work	-		-		1,558	
	357,000		344,000		360,966	
Less operating income	(184,000)		(152,000)		(155,382)	
		173,000		192,000		205,584
Sports Commission funding		226,000		229,000		224,787
TOTAL REVENUE EXPENDITURE		3,250,000		3,200,000		3,126,690
CAPITAL EXPENDITURE						
Beau Sejour Centre						
Equipment - replacement / additional	60,000		60,000		(542)	
Miscellaneous capital works	-		35,000		-	
		60,000		95,000		(542)
Central Services						
Transfers to Sports Loans Fund		-		75,000		-
Museums and Galleries						
IT Projects and equipment	22,000		-		23,164	
Miscellaneous capital works	93,000		55,000		11,411	
Vehicles - replacement / additional	-		-		15,399	
		115,000		55,000		49,974
Outdoor Sports Facilities						
Equipment - replacement / additional	-		-		20,443	
Miscellaneous capital works	75,000		55,000		990	
Vehicles - replacement / additional	-		-		11,613	
		75,000		55,000		33,046
		250,000		280,000		82,478
Use of Accumulated Capital Allocation		-		(80,000)		-
TOTAL CAPITAL EXPENDITURE		250,000		200,000		82,478

EDUCATION DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Education Office						
Premises	180,000		137,000		435,837	
Staff	2,212,000		2,016,000		1,993,684	
Supplies and services	1,054,000		1,054,000		954,943	
Consultants fees	20,000		20,000		48,800	
	3,466,000		3,227,000		3,433,264	
Less recoveries	(4,000)		(9,000)		(146,422)	
		3,462,000		3,218,000		3,286,842
Schools and Pupils Support Services						
Premises	948,000		771,000		402,218	
Staff	4,378,000		3,919,000		4,638,695	
Supplies and services	4,172,000		5,320,000		3,397,747	
Consultants fees	85,000		85,000		52,323	
Contracted-out work	177,000		178,000		166,473	
Grants	482,000		439,000		452,989	
Apprenticeship Scheme - grants to employers	716,000		716,000		372,756	
	10,958,000		11,428,000		9,483,201	
Less recoveries	(90,000)		(80,000)		(150,743)	
		10,868,000		11,348,000		9,332,458
College of Further Education						
Premises	200,000		193,000		273,132	
Staff	6,318,000		5,767,000		5,552,592	
Supplies and services	712,000		712,000		653,897	
	7,230,000		6,672,000		6,479,621	
Less operating income	(665,000)		(660,000)		(671,418)	
		6,565,000		6,012,000		5,808,203
Schools						
Primary Sector						
Premises	682,000		714,000		886,543	
Staff	12,130,000		11,583,000		10,901,300	
Supplies and services	393,000		393,000		423,531	
	13,205,000		12,690,000		12,211,374	
Less recoveries	(15,000)		(10,000)		(43,586)	
	13,190,000		12,680,000		12,167,788	
Secondary Sector						
Premises	807,000		761,000		1,009,564	
Staff	15,451,000		14,469,000		13,994,924	
Supplies and services	1,051,000		986,000		1,136,259	
	17,309,000		16,216,000		16,140,747	
Less recoveries	(35,000)		(28,000)		(51,562)	
	17,274,000		16,188,000		16,089,185	
Special Education						
Premises	136,000		121,000		176,536	
Staff	3,132,000		2,841,000		2,927,538	
Supplies and services	68,000		64,000		98,937	
	3,336,000		3,026,000		3,203,011	
Less recoveries	(3,000)		(1,000)		(7,328)	
	3,333,000		3,025,000		3,195,683	

EDUCATION DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Schools (continued)						
Voluntary Sector						
Premises	82,000		51,000		73,271	
Staff	1,424,000		1,268,000		1,248,226	
Supplies and services	52,000		51,000		57,412	
	<u>1,558,000</u>		<u>1,370,000</u>		<u>1,378,909</u>	
		35,355,000		33,263,000		32,831,565
		<u>56,250,000</u>		<u>53,841,000</u>		<u>51,259,068</u>
Grants to Colleges and Libraries						
Blanchelande College	577,000		560,000		535,711	
Elizabeth College	2,028,000		1,960,000		1,879,438	
Guille Alles Library	1,045,000		1,030,000		1,010,000	
Ladies College	1,700,000		1,640,000		1,569,886	
Priaulx Library	265,000		260,000		255,000	
Schools Library Service	385,000		380,000		375,000	
	<u>6,000,000</u>		<u>5,830,000</u>		<u>5,625,035</u>	
Higher and Advanced Education		6,500,000		6,500,000		6,308,310
TOTAL REVENUE EXPENDITURE		<u>68,750,000</u>		<u>66,171,000</u>		<u>63,192,413</u>
CAPITAL EXPENDITURE						
Miscellaneous capital works	1,800,000		1,690,000		959,863	
Vehicles - replacement / additional	-		70,000		-	
	<u>1,800,000</u>		<u>1,760,000</u>		<u>959,863</u>	
Use of Accumulated Capital Allocation		(800,000)		(760,000)		-
TOTAL CAPITAL EXPENDITURE		<u>1,000,000</u>		<u>1,000,000</u>		<u>959,863</u>

ENVIRONMENT DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration and Central Services						
Staff	153,000		142,000		123,518	
Supplies and services	13,000		16,000		12,146	
		166,000		158,000		135,664
Environment Policy and Management						
Premises, upkeep and repairs	224,000		220,000		206,858	
Staff	194,000		196,000		212,660	
Supplies and services	112,000		114,000		75,449	
Consultants fees	1,000		1,000		34,365	
Contracted-out work	1,428,000		1,373,000		1,311,547	
L'Ancrese Commons Council Grant	25,000		25,000		25,000	
	1,984,000		1,929,000		1,865,879	
Less operating income	-		(1,000)		(740)	
		1,984,000		1,928,000		1,865,139
Land Use Planning and Development Regulation						
Staff	2,237,000		2,140,000		1,801,590	
Supplies and services	364,000		318,000		210,673	
Consultants fees	50,000		50,000		9,543	
Contracted-out work	32,000		-		-	
	2,683,000		2,508,000		2,021,806	
Less operating income	(3,000)		(3,000)		(2,531)	
		2,680,000		2,505,000		2,019,275
Traffic Policy and Traffic Management						
Premises	19,000		21,000		15,456	
Staff	1,000,000		1,030,000		929,147	
Supplies and services	369,000		354,000		294,081	
Consultants fees	7,000		24,000		10,461	
Contracted-out work	422,000		410,000		406,188	
	1,817,000		1,839,000		1,655,333	
Less operating income	(538,000)		(479,000)		(502,220)	
	1,279,000		1,360,000		1,153,113	
Scheduled Bus Service Support						
Contract payments, etc.	2,368,000		2,141,000		1,923,607	
Leasing charges	(348,000)		(348,000)		(348,432)	
	2,020,000		1,793,000		1,575,175	
School Bus Service Support						
	295,000		247,000		233,823	
Traffic Strategy Initiatives						
	-		150,000		-	
		3,594,000		3,550,000		2,962,111
Use of Accumulated Unspent Balances						
		8,424,000		8,141,000		6,982,189
		(574,000)		(300,000)		-
TOTAL REVENUE EXPENDITURE		7,850,000		7,841,000		6,982,189

ENVIRONMENT DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Environment Policy and Management						
Miscellaneous capital works		155,000		115,000		18,247
Land Use Planning and Development Regulation						
IT Projects and equipment	-		12,000		4,133	
Miscellaneous capital works	25,000		25,000		-	
		<u>25,000</u>		<u>37,000</u>		<u>4,133</u>
Traffic Policy and Traffic Management						
IT Projects and equipment	-		155,000		10,575	
Miscellaneous capital works	250,000		241,000		1,588	
		<u>250,000</u>		<u>396,000</u>		<u>12,163</u>
		<u>430,000</u>		<u>548,000</u>		<u>34,543</u>
Use of Accumulated Capital Allocation		(180,000)		(298,000)		-
TOTAL CAPITAL EXPENDITURE		<u>250,000</u>		<u>250,000</u>		<u>34,543</u>

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Premises	1,000		1,000		287	
Staff	3,090,000		2,542,000		2,505,047	
Supplies and services	1,535,000		1,974,000		1,475,889	
Consultants fees	98,000		92,000		91,530	
Contracted-out work	44,000		44,000		20,848	
Grants	4,000		4,000		-	
	4,772,000		4,657,000		4,093,601	
Less recoveries	(172,000)		(123,000)		(135,839)	
	4,600,000		4,534,000		3,957,762	
Less operating income	(58,000)		(21,000)		(30,086)	
		4,542,000		4,513,000		3,927,676
Corporate Support Services						
Premises	2,595,000		2,615,000		2,551,632	
Staff	10,520,000		9,905,000		9,195,178	
Supplies and services	4,344,000		4,138,000		4,136,774	
Consultants fees	-		-		4,763	
Contracted-out work	139,000		139,000		380,066	
	17,598,000		16,797,000		16,268,413	
Less recoveries	(574,000)		(574,000)		(916,581)	
	17,024,000		16,223,000		15,351,832	
Less operating income	(100,000)		(30,000)		(40,720)	
		16,924,000		16,193,000		15,311,112
Adult Services						
Premises	285,000		267,000		183,703	
Staff	35,859,000		35,061,000		33,267,535	
Supplies and services	8,957,000		8,091,000		8,049,190	
Consultants fees	62,000		42,000		44,823	
Contracted-out work	1,761,000		1,201,000		1,350,531	
Grants	190,000		184,000		177,501	
	47,114,000		44,846,000		43,073,283	
Less recoveries	(54,000)		(20,000)		(240,645)	
	47,060,000		44,826,000		42,832,638	
Less operating income	(3,957,000)		(3,640,000)		(3,959,777)	
		43,103,000		41,186,000		38,872,861
Children and Young People Services						
Premises	74,000		97,000		72,526	
Staff	8,781,000		8,624,000		8,107,469	
Supplies and services	1,660,000		1,802,000		1,346,648	
Consultants fees	184,000		185,000		164,677	
Contracted-out work	41,000		174,000		76,748	
	10,740,000		10,882,000		9,768,068	
Less recoveries	(7,000)		(7,000)		(37,358)	
	10,733,000		10,875,000		9,730,710	
Less operating income	(24,000)		(24,000)		(23,022)	
		10,709,000		10,851,000		9,707,688
Out of Island Placements						
Staff	122,000		78,000		74,690	
Supplies and services	1,020,000		1,837,000		1,811,386	
Contracted-out work	5,658,000		4,626,000		4,921,522	
		6,800,000		6,541,000		6,807,598

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Public Health and Strategy						
Premises	30,000		2,000		4,216	
Staff	1,874,000		1,785,000		1,738,291	
Supplies and services	590,000		747,000		548,073	
Consultants fees	55,000		55,000		9,188	
Contracted-out work	153,000		18,000		9,397	
Grants	190,000		239,000		411,998	
	2,892,000		2,846,000		2,721,163	
Less recoveries	(10,000)		(10,000)		(26,166)	
	2,882,000		2,836,000		2,694,997	
Less operating income	(255,000)		(205,000)		(312,887)	
		2,627,000		2,631,000		2,382,110
Reciprocal Health Agreements						
Staff	78,000		74,000		71,565	
Supplies and services	261,000		220,000		221,033	
Consultants fees	342,000		319,000		330,359	
Contracted-out work	4,269,000		4,175,000		4,357,324	
	4,950,000		4,788,000		4,980,281	
less recoveries	-		-		(80,742)	
	4,950,000		4,788,000		4,899,539	
less operating income	-		-		(16,156)	
		4,950,000		4,788,000		4,883,383
Service Development		-		(494,000)		-
		89,655,000		86,209,000		81,892,428
Use of Accumulated Unspent Balances		-		(800,000)		-
		89,655,000		85,409,000		81,892,428
St John Ambulance and Rescue Service Grant		1,895,000		1,800,000		1,782,455
TOTAL REVENUE EXPENDITURE		91,550,000		87,209,000		83,674,883
CAPITAL EXPENDITURE						
Equipment - replacement / additional	2,020,000		2,845,000		952,508	
IT Projects and equipment	780,000		325,000		316,265	
Miscellaneous capital works	1,200,000		910,000		1,079,656	
Vehicles - replacement / additional	50,000		-		65,376	
		4,050,000		4,080,000		2,413,805
Use of Accumulated Capital Allocation		(1,300,000)		(1,330,000)		-
TOTAL CAPITAL EXPENDITURE		2,750,000		2,750,000		2,413,805

HOME DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration and Central Services						
Premises	42,000		47,000		29,759	
Staff	1,168,000		957,000		889,242	
Supplies and services	825,000		604,000		518,254	
Consultants fees	80,000		35,000		33,400	
Grants	38,000		38,000		38,000	
	2,153,000		1,681,000		1,508,655	
<i>Less</i> Fixed Penalty Fees	(750,000)		-		-	
		1,403,000		1,681,000		1,508,655
Bailiwick Drug and Alcohol Strategy						
Staff	48,000		97,000		91,652	
Supplies and services	106,000		83,000		94,828	
Consultants fees	-		-		1,717	
Grants	452,000		440,000		373,300	
	606,000		620,000		561,497	
<i>Less</i> Liquor Licensing fees	(250,000)		(225,000)		(169,642)	
		356,000		395,000		391,855
Broadcasting						
Supplies and services	1,000		1,000		1,557	
Contribution to local television subtitling	45,000		45,000		44,982	
	46,000		46,000		46,539	
<i>Less</i> operating income	(5,000)		(10,000)		(3,976)	
		41,000		36,000		42,563
Customs, Immigration and Nationality Service						
Premises	267,000		239,000		224,307	
Staff	3,981,000		3,692,000		3,365,810	
Supplies and services	859,000		831,000		569,494	
	5,107,000		4,762,000		4,159,611	
<i>Less</i> recoveries	(25,000)		(23,000)		(19,690)	
	5,082,000		4,739,000		4,139,921	
<i>Less</i> operating income	(41,000)		(35,000)		(33,130)	
	5,041,000		4,704,000		4,106,791	
Passport Fees	(430,000)		(350,000)		(336,333)	
Payments to HM Government	430,000		350,000		336,333	
		5,041,000		4,704,000		4,106,791
Data Protection						
Premises	23,000		23,000		20,269	
Staff	161,000		178,000		136,665	
Supplies and services	36,000		36,000		30,822	
Consultants fees	-		-		1,663	
	220,000		237,000		189,419	
<i>Less</i> operating income	(50,000)		(50,000)		(43,383)	
		170,000		187,000		146,036
Emergency Planning						
Premises	20,000		16,000		26,701	
Staff	61,000		62,000		54,696	
Supplies and services	82,000		83,000		56,360	
	163,000		161,000		137,757	
<i>Less</i> recoveries	(1,000)		(1,000)		-	
		162,000		160,000		137,757

HOME DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Financial Intelligence Service						
Supplies and services		111,000		109,000		69,208
Fire and Rescue Service						
Premises	84,000		81,000		78,748	
Staff	2,919,000		2,862,000		2,700,130	
Supplies and services	249,000		252,000		203,662	
	3,252,000		3,195,000		2,982,540	
Less operating income	(3,000)		(3,000)		(3,140)	
		3,249,000		3,192,000		2,979,400
Gambling Control						
Supplies and services	1,000		1,000		798	
Less operating income	(25,000)		(25,000)		(26,820)	
		(24,000)		(24,000)		(26,022)
Parole Review						
Supplies and services	3,000		3,000		1,080	
Allowances to members	20,000		20,000		16,092	
		23,000		23,000		17,172
Police Force						
Premises	192,000		196,000		142,113	
Staff	10,093,000		9,847,000		8,740,160	
Supplies and services	2,335,000		2,207,000		2,327,701	
	12,620,000		12,250,000		11,209,974	
Less recoveries	(25,000)		(20,000)		(20,399)	
	12,595,000		12,230,000		11,189,575	
Less operating income	(42,000)		(32,000)		(41,212)	
		12,553,000		12,198,000		11,148,363
Prison Service						
Premises	449,000		384,000		357,260	
Staff	3,275,000		3,067,000		2,782,321	
Supplies and services	845,000		866,000		736,923	
Maintenance of prisoners in the United Kingdom	400,000		500,000		241,139	
	4,969,000		4,817,000		4,117,643	
Less recoveries	(8,000)		(5,000)		(6,926)	
		4,961,000		4,812,000		4,110,717
Probation Service						
Premises	31,000		97,000		3,907	
Staff	589,000		490,000		487,358	
Supplies and services	51,000		40,000		52,478	
		671,000		627,000		543,743
		28,717,000		28,100,000		25,176,238
Use of Accumulated Unspent Balances		(1,642,000)		(1,200,000)		-
TOTAL REVENUE EXPENDITURE		27,075,000		26,900,000		25,176,238

HOME DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Administration and Central Services						
IT Projects and equipment	495,000		22,000		-	
Miscellaneous capital works	-		53,000		33,201	
		495,000		75,000		33,201
Customs, Immigration and Nationality Service						
Equipment - replacement / additional	81,000		357,000		541,831	
IT Projects and equipment	84,000		235,000		18,512	
Miscellaneous capital works	96,000		10,000		33,376	
Vehicles - replacement / additional	30,000		20,000		-	
		291,000		622,000		593,719
Emergency Planning						
Equipment - replacement / additional		-		-		269,018
Financial Intelligence Service						
IT Projects and equipment		-		170,000		8,400
Fire and Rescue Service						
Equipment - replacement / additional	75,000		-		67,038	
IT Projects and equipment	-		-		3,356	
Miscellaneous capital works	200,000		155,000		8,031	
Vehicles - replacement / additional	328,000		160,000		31,672	
		603,000		315,000		110,097
Police Force						
Equipment - replacement / additional	25,000		80,000		64,166	
IT Projects and equipment	120,000		295,000		11,253	
Miscellaneous capital works	-		120,000		104,944	
Vehicles - replacement / additional	48,000		40,000		79,246	
		193,000		535,000		259,609
Prison Service						
Equipment - replacement / additional	40,000		127,000		-	
Miscellaneous capital works	35,500		-		12,900	
Vehicles - replacement / additional	22,500		-		-	
		98,000		127,000		12,900
Use of Accumulated Capital Allocation		1,680,000 (680,000)		1,844,000 (344,000)		1,286,944 -
TOTAL CAPITAL EXPENDITURE		1,000,000		1,500,000		1,286,944

HOUSING DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Staff	612,000		588,000		494,350	
Supplies and services	50,000		60,000		28,715	
Consultants fees	5,000		20,000		2,941	
		667,000		668,000		526,006
Residential Homes						
Premises	167,000		159,000		186,752	
Staff	1,713,000		1,608,000		1,545,509	
Supplies and services	164,000		179,000		179,837	
Consultants fees	1,000		1,000		3,029	
	2,045,000		1,947,000		1,915,127	
<i>Less recoveries</i>	(5,000)		(6,000)		(6,230)	
	2,040,000		1,941,000		1,908,897	
<i>Less operating income</i>	(740,000)		(710,000)		(708,653)	
		1,300,000		1,231,000		1,200,244
		1,967,000		1,899,000		1,726,250
Use of Accumulated Unspent Balances		(187,000)		(174,000)		-
TOTAL REVENUE EXPENDITURE		1,780,000		1,725,000		1,726,250
CAPITAL EXPENDITURE						
IT Projects and equipment	500,000		800,000		-	
Miscellaneous capital works	80,000		-		10,260	
Transfer to Corporate Housing Programme Fund	7,500,000		7,000,000		7,000,000	
		8,080,000		7,800,000		7,010,260
Use of Accumulated Capital Allocation		(580,000)		(800,000)		-
TOTAL CAPITAL EXPENDITURE		7,500,000		7,000,000		7,010,260

PUBLIC SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Premises	4,000		4,000		9,240	
Staff	660,000		603,000		522,453	
Supplies and services	75,000		75,000		18,202	
Grants	63,000		63,000		63,000	
	<u>802,000</u>		<u>745,000</u>		<u>612,895</u>	
Alderney Airport Trading Loss	<u>498,000</u>		<u>480,000</u>		<u>480,942</u>	
Alderney Breakwater						
Premises	24,000		28,000		10,575	
Staff	84,000		70,000		74,085	
Supplies and services	29,000		39,000		23,186	
Contracted-out work	342,000		330,000		313,838	
	<u>479,000</u>		<u>467,000</u>		<u>421,684</u>	
Less Contribution from States of Alderney	<u>(17,000)</u>		<u>(17,000)</u>		<u>(15,000)</u>	
	<u>462,000</u>		<u>450,000</u>		<u>406,684</u>	
Emergency Services						
Supplies and services	14,000		14,000		12,309	
Contracted-out work	55,000		55,000		50,286	
	<u>69,000</u>		<u>69,000</u>		<u>62,595</u>	
Less recoveries	<u>(5,000)</u>		<u>(5,000)</u>		<u>(4,100)</u>	
	<u>64,000</u>		<u>64,000</u>		<u>58,495</u>	
		1,826,000		1,739,000		1,559,016
Service Delivery						
Administration						
Staff	175,000		166,000		169,491	
Supplies and services	-		15,000		14,166	
	<u>175,000</u>		<u>181,000</u>		<u>183,657</u>	
Pumping Stations						
Supplies and services	268,000		205,000		170,135	
Consultants fees	72,000		-		-	
Contracted-out work	462,000		-		-	
Upkeep and repairs	313,000		620,000		484,107	
	<u>1,115,000</u>		<u>825,000</u>		<u>654,242</u>	
Refuse Disposal and Land Reclamation						
Premises	3,000		5,000		7,959	
Supplies and services	172,000		186,000		133,359	
Consultants fees	25,000		24,000		22,051	
Contracted-out work	932,000		900,000		859,224	
Preparation and completion of sites	54,000		50,000		41,675	
	<u>1,186,000</u>		<u>1,165,000</u>		<u>1,064,268</u>	
Less operating income	<u>(1,980,000)</u>		<u>(1,980,000)</u>		<u>(1,925,379)</u>	
	<u>(794,000)</u>		<u>(815,000)</u>		<u>(861,111)</u>	

PUBLIC SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Service Delivery (continued)						
Roads Infrastructure						
Resurfacing and reconstruction	2,096,000		2,000,000		1,999,461	
Road cleaning	1,048,000		1,000,000		1,080,804	
Upkeep and repairs	322,000		307,000		218,194	
	<u>3,466,000</u>		<u>3,307,000</u>		<u>3,298,459</u>	
Sewage Tankers						
Supplies and services	25,000		-		370	
Contracted-out work	1,691,000		1,630,000		1,622,690	
	<u>1,716,000</u>		<u>1,630,000</u>		<u>1,623,060</u>	
Less operating income	(1,400,000)		(1,377,000)		(1,390,064)	
	<u>316,000</u>		<u>253,000</u>		<u>232,996</u>	
Sewers and Outfalls						
Consultants fees	44,000		35,000		6,421	
Sewer descaling	126,000		95,000		102,479	
Sewer rehabilitation	828,000		900,000		880,374	
Upkeep and repairs	-		110,000		158,414	
	<u>998,000</u>		<u>1,140,000</u>		<u>1,147,688</u>	
Surface Water Outfalls and Streams						
Supplies and services	-		1,000		1,237	
Contracted-out work	180,000		-		-	
Rehabilitation and separation	466,000		500,000		424,513	
Upkeep and repairs	-		250,000		277,509	
	<u>646,000</u>		<u>751,000</u>		<u>703,259</u>	
		5,922,000		5,642,000		5,359,190
Technical Services						
Staff	682,000		650,000		677,538	
Supplies and services	10,000		10,000		33,880	
	<u>692,000</u>		<u>660,000</u>		<u>711,418</u>	
		692,000		660,000		711,418
Waste Services						
Bulk Refuse						
Supplies and services	288,000		275,000		259,284	
	<u>288,000</u>		<u>275,000</u>		<u>259,284</u>	
Paper Savers Scheme						
Baling and export	158,000		120,000		123,333	
Collection Points	22,000		20,000		20,566	
	<u>180,000</u>		<u>140,000</u>		<u>143,899</u>	

PUBLIC SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
Waste Services (continued)						
Recycling of Waste						
Premises	-		42,000		43,176	
Staff	130,000		130,000		123,492	
Supplies and services	95,000		125,000		132,245	
Contracted-out work	-		7,000		24,684	
	<u>225,000</u>		<u>304,000</u>		<u>323,597</u>	
Less operating income	(80,000)		(55,000)		(87,995)	
	<u>145,000</u>		<u>249,000</u>		<u>235,602</u>	
Waste Segregation Site						
Premises	5,000		4,000		4,610	
Supplies and services	55,000		93,000		66,579	
Contracted-out work	265,000		323,000		408,232	
	<u>325,000</u>		<u>420,000</u>		<u>479,421</u>	
Less operating income	(230,000)		(385,000)		(292,418)	
	<u>95,000</u>		<u>35,000</u>		<u>187,003</u>	
Waste Strategy						
Premises	-		-		1,314	
Staff	-		-		19,942	
Supplies and services	308,000		-		218,409	
Consultants fees	13,000		-		168,156	
Contracted-out work	21,000		-		7,248	
Initiatives	-		250,000		-	
	<u>342,000</u>		<u>250,000</u>		<u>415,069</u>	
Less operating income	(351,000)		-		(500,000)	
	<u>(9,000)</u>		<u>250,000</u>		<u>(84,931)</u>	
		699,000		949,000		740,857
Use of Accumulated Unspent Balances		9,139,000		8,990,000		8,370,481
		(839,000)		(681,000)		-
TOTAL REVENUE EXPENDITURE		8,300,000		8,309,000		8,370,481

PUBLIC SERVICES DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Alderney Airport net Capital Expenditure		128,000		38,000		345,389
Drainage Infrastructure						
Foul water network extension plan	2,175,000		3,000,000		2,772,445	
Miscellaneous capital works	150,000		275,000		144,188	
Sewage tankers replacement	275,000		275,000		1,295	
Sewer connection grant scheme	-		190,000		59,629	
		2,600,000		3,740,000		2,977,557
Waste Services						
Equipment - replacement / additional	395,000		379,000		-	
Miscellaneous capital works	80,000		20,000		-	
Mont Cuët gas extraction system - £830,000	389,000		250,000		(10,286)	
Vehicles - replacement / additional	320,000		320,000		11,850	
		1,184,000		969,000		1,564
		3,912,000		4,747,000		3,324,510
Use of Accumulated Capital Allocation		(1,762,000)		(797,000)		-
TOTAL CAPITAL EXPENDITURE		2,150,000		3,950,000		3,324,510

SOCIAL SECURITY DEPARTMENT

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Non Contributory Services						
Premises	30,000		29,000		27,377	
Staff	1,072,000		1,062,000		1,024,963	
Supplies and services	541,000		528,000		508,761	
Attendance and invalid care allowance	2,345,000		2,060,000		2,050,251	
Community and environment projects	212,000		223,000		218,494	
Concessionary TV licences for the elderly	510,000		500,000		482,912	
Family allowance	8,620,000		8,340,000		8,055,230	
Grants to Charities	200,000		193,000		185,935	
Medical expenses assistance scheme	120,000		115,000		111,232	
Supplementary benefit scheme	14,150,000		13,720,000		12,142,110	
		27,800,000		26,770,000		24,807,265
States Grants						
Health Service scheme	3,830,000		7,180,000		9,194,360	
Long-Term Care Insurance scheme	-		-		1,454,562	
Social Insurance scheme	12,020,000		23,325,000		27,939,151	
		15,850,000		30,505,000		38,588,073
TOTAL REVENUE EXPENDITURE		43,650,000		57,275,000		63,395,338

PUBLIC ACCOUNTS COMMITTEE

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Staff	145,000		87,000		96,843	
Supplies and services	5,000		4,000		4,711	
Contracted-out work	185,000		199,000		198,550	
		335,000		290,000		300,104
Use of Accumulated Unspent Balances		(65,000)		(20,000)		-
TOTAL REVENUE EXPENDITURE		270,000		270,000		300,104

SCRUTINY COMMITTEE

	Budget 2008		Budget 2007		Accounts 2006	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Staff	187,000		179,000		162,340	
Supplies and services	10,000		10,000		3,494	
Consultants fees	7,000		11,000		2,500	
		204,000		200,000		168,334
Use of Accumulated Unspent Balances		(4,000)		-		-
TOTAL REVENUE EXPENDITURE		200,000		200,000		168,334

CAPITAL RESERVE

	Budget 2008	Budget 2007	Accounts 2006
	£	£	£
Treasury and Resources Department			
Courts extension and refurbishment - £17,500,000	-	50,000	1,329,953
Royal Court essential maintenance - £2,850,000	-	100,000	2,522,966
St Barnabas renovation and conversion - £2,850,000	-	-	471,185
States of Alderney			
Commercial Quay renovation and survey costs	2,000,000	3,900,000	104,041
Culture and Leisure Department			
Les Nicolles School Swimming Pool contribution - £1,000,000	1,000,000	-	-
Education Department			
Education Development Plan			
College of Further Education - Phase A - £8,130,000	-	200,000	4,493,032
Le Rondin Special Needs School - £13,900,000	150,000	535,000	430,894
Les Nicolles Secondary and Special Needs Schools - £44,395,000	11,700,000	18,650,000	11,163,036
Project execution plan - £6,000,000	2,950,000	2,150,000	842,486
Sixth Form Centre - £5,580,000	-	70,000	69,963
Environment Department			
Traffic signal replacement programme - £1,725,000	-	350,000	275,981
Health and Social Services Department			
Site Development Plan			
Clinical Block - £36,100,000	11,900,000	17,000,000	2,141,023
Fourth Theatre / Critical care facility - £3,466,000	-	-	44,525
La Corbinerie car parking - £800,000	-	-	24,096
Mignot Memorial Hospital extension and redevelopment - £6,186,000	300,000	1,950,000	2,841,609
St Martins Community Centre - £1,350,000	-	-	19,803
Site Development Planning costs - £3,772,700	20,000	-	(1,021,984)
States Analysts Laboratory / Environmental Health relocation - £3,350,000	-	-	194,087
Electronic Health and Social Care record - £3,900,000	2,100,000	-	-
Public Services Department			
Belle Greve pumping station refurbishment	45,000	-	74,487
Les Nicolles area foul water sewers - £850,000	850,000	-	-
TOTAL EXPENDITURE	33,015,000	44,955,000	26,021,183

TRADING UNDERTAKINGS

ALDERNEY AIRPORT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
INCOME								
Traffic receipts, rents, etc.		570,000		538,000		548,000		502,305
EXPENDITURE								
Administration								
Premises	3,000		3,000		3,000		4,036	
Staff	21,000		21,000		21,000		20,823	
Supplies and services	311,000		302,000		309,000		302,202	
Less recoveries	(135,000)		(132,000)		(129,000)		(123,904)	
	200,000		194,000		204,000		203,157	
Aerodrome Fire Service								
Staff	485,000		467,000		466,000		444,528	
Supplies and services	31,000		53,000		46,000		52,563	
	516,000		520,000		512,000		497,091	
Airport Infrastructure								
Premises	84,000		78,000		47,000		43,628	
Supplies and services	9,000		7,000		9,000		13,086	
Consultants fees	10,000		8,000		12,000		-	
	103,000		93,000		68,000		56,714	
Navigational Services								
Staff	209,000		202,000		195,000		193,104	
Supplies and services	35,000		32,000		44,000		33,181	
Consultants fees	5,000		2,000		5,000		-	
	249,000		236,000		244,000		226,285	
TOTAL EXPENDITURE		1,068,000		1,043,000		1,028,000		983,247
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		<u>(£498,000)</u>		<u>(£505,000)</u>		<u>(£480,000)</u>		<u>(£480,942)</u>
	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Airport Infrastructure								
Fire station electrics replacement - £38,500	28,000		10,500		-		-	
Hangar steelwork replacement - £31,500	-		500		1,000		22,271	
Petrol interceptor - £35,000	-		34,000		-		125	
	28,000		45,000		1,000		22,396	
Navigational Services								
Airfield lighting upgrade - £370,000	-		48,500		37,000		300,500	
Other Capital Expenditure Per 2006 Accounts	-		-		-		22,493	
Proposed New Projects								
Miscellaneous Capital Works	100,000		-		-		-	
CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		<u>£128,000</u>		<u>£93,500</u>		<u>£38,000</u>		<u>£345,389</u>

GUERNSEY AIRPORT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Advertising, picketing, etc.	266,000		263,000		216,000		203,899	
Airport development charge	822,000		805,000		799,000		777,794	
Car parking fees	435,000		425,000		412,000		397,652	
Rents	1,664,000		1,600,000		1,688,000		1,513,762	
Traffic receipts	5,925,000		5,650,000		5,508,000		5,473,117	
TOTAL INCOME		9,112,000		8,743,000		8,623,000		8,366,224
EXPENDITURE								
Administration								
Premises	40,000		40,000		40,000		48,838	
Staff	316,000		305,000		297,000		309,005	
Supplies and services	1,260,000		1,206,000		1,263,000		1,163,405	
Consultants fees	3,000		3,000		3,000		-	
Contracted-out work	182,000		175,000		175,000		167,560	
Less recoveries	(1,010,000)		(990,000)		(950,000)		(955,413)	
	791,000		739,000		828,000		733,395	
Aerodrome Fire Service								
Staff	1,485,000		1,435,000		1,428,000		1,369,284	
Supplies and services	125,000		125,000		125,000		120,792	
	1,610,000		1,560,000		1,553,000		1,490,076	
Airport Infrastructure								
Premises	526,000		519,000		532,000		479,081	
Staff	827,000		799,000		800,000		767,599	
Supplies and services	133,000		129,000		129,000		116,924	
Consultants fees	7,000		7,000		7,000		-	
Contracted-out work	3,000		3,000		3,000		4,966	
Maintenance of property	201,000		192,000		207,000		204,790	
	1,697,000		1,649,000		1,678,000		1,573,360	
Navigational Services								
Premises	1,000		1,000		1,000		222	
Staff	2,623,000		2,534,000		2,452,000		2,372,807	
Supplies and services	627,000		575,000		622,000		478,767	
Less recoveries	(100,000)		(99,000)		(99,000)		(105,468)	
	3,151,000		3,011,000		2,976,000		2,746,328	
Recovery from Alderney Airport	(140,000)		(136,000)		(135,000)		(130,980)	
TOTAL EXPENDITURE		7,109,000		6,823,000		6,900,000		6,412,179
OPERATING SURPLUS FOR THE FINANCIAL YEAR		2,003,000		1,920,000		1,723,000		1,954,045
DEPRECIATION		1,710,000		1,466,000		1,460,000		1,649,890
LOSS ON DISPOSAL OF FIXED ASSETS		-		231,000		-		104,770
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£293,000		£223,000		£263,000		£199,385

GUERNSEY AIRPORT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Airport Infrastructure								
Apron, taxiway and runway rehabilitation consultants fees - £390,000	90,000		300,000		400,000		-	
Car park extension - £150,000	-		5,000		70,000		134,210	
Hangar refurbishment - £13,500	3,500		10,000		-		-	
Runway friction works - £150,000	-		150,000		-		-	
Technical block alteration - £134,000	2,000		5,000		-		21,443	
Terminal building air-conditioning - £74,000	15,000		15,000		24,000		42,738	
Terminal building redevelopment - £19,529,393	-		-		-		2,788,258	
UPS batteries replacement - £22,000	-		22,000		-		-	
		110,500		507,000		494,000		2,986,649
Navigational Services								
AFTN Software upgrade - £18,000	-		500		-		17,014	
Direction finding equipment replacement - £130,500	50,000		50,000		13,000		28,483	
Flight data handling system replacement - £925,000	190,000		70,000		92,000		663,306	
Instrument landing system replacement - £527,870	10,000		20,000		10,000		16,359	
Meteorological system replacement - £92,000	6,750		20,000		8,000		65,234	
Navigational and test equipment replacement - £6,000	6,000		-		-		-	
Visual control room windows replacement - £52,000	12,000		15,000		-		24,779	
Voice Communication and Control System replacement - £276,000	100,000		176,000		362,000		-	
		374,750		351,500		485,000		815,175
Other Capital Expenditure Per 2006 Accounts		-		-		-		49,783
Proposed New Projects								
Major Construction and Development Projects	2,100,000		-		1,725,000		-	
Miscellaneous Capital Works	570,000		85,000		1,117,000		-	
Equipment, Machinery and Vehicles	933,000		264,000		1,854,000		-	
		3,603,000		349,000		4,696,000		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PORTS HOLDING ACCOUNT		£4,088,250		£1,207,500		£5,675,000		£3,851,607

HARBOUR OF ST. PETER PORT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Facilities charges	2,854,000		2,774,000		3,063,000		2,853,741	
Marina and Moorings fees: local	1,358,000		1,296,000		1,286,000		1,254,745	
visitors	438,000		438,000		395,000		438,245	
Pilotage dues	380,000		379,000		380,000		351,818	
Less payments to pilots	(375,000)		(375,000)		(375,000)		(347,507)	
Rents, etc	621,000		593,000		636,000		574,255	
Shipping dues	952,000		925,000		824,000		812,333	
Sundries	98,000		97,000		113,000		105,829	
TOTAL INCOME		6,326,000		6,127,000		6,322,000		6,043,459
EXPENDITURE								
Administration								
Premises	24,000		22,000		29,000		20,682	
Staff	2,145,000		2,047,000		2,047,000		1,681,669	
Supplies and services	449,000		490,000		473,000		364,781	
Contracted-out work	44,000		66,000		42,000		3,458	
Less recoveries	(38,000)		(36,000)		(36,000)		(33,362)	
	2,624,000		2,589,000		2,555,000		2,037,228	
Harbour Infrastructure								
Premises	609,000		566,000		575,000		437,917	
Staff	195,000		187,000		262,000		190,977	
Supplies and services	117,000		158,000		158,000		80,827	
Less recoveries	(34,000)		(34,000)		(28,000)		(53,156)	
	887,000		877,000		967,000		656,565	
Marina and Moorings								
Premises	95,000		91,000		94,000		85,986	
Staff	472,000		450,000		450,000		401,902	
Supplies and services	532,000		420,000		572,000		254,451	
Less recoveries	(34,000)		(32,000)		(32,000)		(37,241)	
	1,065,000		929,000		1,084,000		705,098	
Navigational Services								
Staff	456,000		435,000		435,000		365,695	
Supplies and services	110,000		93,000		120,000		91,057	
	566,000		528,000		555,000		456,752	
TOTAL EXPENDITURE		5,142,000		4,923,000		5,161,000		3,855,643
OPERATING SURPLUS FOR THE FINANCIAL YEAR		1,184,000		1,204,000		1,161,000		2,187,816
DEPRECIATION		1,000,000		950,000		852,000		885,309
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£184,000		£254,000		£309,000		£1,302,507

HARBOUR OF ST. PETER PORT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Harbour Infrastructure								
Crane strategy consultants fees - £60,000	-		60,000		50,000		-	
Direction finding equipment replacement - £130,500	50,000		50,000		13,000		27,264	
Dive team equipment - £14,000	-		13,750		-		-	
New jetty cladding replacement - £3,339,373	-		-		-		459,557	
New jetty sewer main replacement - £370,000	-		1,500		-		-	
Vehicles replacement - £40,000	-		34,750		20,000		-	
		50,000		160,000		83,000		486,821
Other Capital Expenditure Per 2006 Accounts		-		-		-		47,572
Proposed New Projects								
Major Construction and Development Projects	4,000,000		-		1,950,000		-	
Miscellaneous Capital Works	885,000		-		575,000		-	
Equipment, Machinery and Vehicles	340,000		15,000		15,000		-	
IT Projects and Equipment	20,000		-		-		-	
		5,245,000		15,000		2,540,000		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PORTS HOLDING ACCOUNT		£5,295,000		£175,000		£2,623,000		£534,393

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£ £	£ £	£ £	£ £
REVENUE ACCOUNT				
INCOME				
Facilities charges	567,000	551,000	507,000	529,431
Marina and Moorings fees	305,000	291,000	204,000	282,167
Rents, etc	39,000	30,000	54,000	42,498
Sundries	13,000	12,000	12,000	14,070
TOTAL INCOME	924,000	884,000	777,000	868,166
EXPENDITURE				
Administration				
Premises	3,000	3,000	3,000	72
Staff	223,000	213,000	213,000	177,127
Supplies and services	14,000	13,000	13,000	27,800
	240,000	229,000	229,000	204,999
Harbour Infrastructure				
Premises	91,000	211,000	91,000	109,865
Staff	136,000	129,000	129,000	98,024
Supplies and services	43,000	41,000	41,000	22,416
Less recoveries	(1,000)	(1,000)	(1,000)	(1,685)
	269,000	380,000	260,000	228,620
Marina and Moorings				
Premises	21,000	20,000	20,000	16,483
Supplies and services	28,000	27,000	27,000	-
Less recoveries	(21,000)	(20,000)	(20,000)	(4,580)
	28,000	27,000	27,000	11,903
Navigational Services				
Supplies and services	9,000	9,000	9,000	4,183
TOTAL EXPENDITURE	546,000	645,000	525,000	449,705
OPERATING SURPLUS FOR THE FINANCIAL YEAR	378,000	239,000	252,000	418,461
DEPRECIATION	117,000	116,000	107,000	114,824
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT	£261,000	£123,000	£145,000	£303,637
	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£ £	£ £	£ £	£ £
CAPITAL ACCOUNT - EXPENDITURE				
Marina and Moorings				
Marina development - £3,442,000	-	3,000	-	60,700
Pontoons additional - £75,000	-	75,000	-	-
	-	78,000	-	60,700
Other Capital Expenditure Per 2006 Accounts	-	-	-	1,000
Proposed New Projects				
Miscellaneous Capital Works	90,000	80,000	170,000	-
Equipment, Machinery and Vehicles	-	25,000	-	-
	90,000	105,000	170,000	-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PORTS HOLDING ACCOUNT	£90,000	£183,000	£170,000	£61,700

PORTS HOLDING ACCOUNT

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Balance at 1 January		9,716,523		7,569,023		7,862,171		7,167,171
Revenue Account - Operating Surplus								
Airport	293,000		223,000		263,000		199,385	
Harbour of St. Peter Port	184,000		254,000		309,000		1,302,507	
Harbour of St. Sampson	261,000		123,000		145,000		303,637	
		738,000		600,000		717,000		1,805,529
Investment Interest Receivable		300,000		350,000		300,000		289,230
Depreciation and Loss on Disposal of Fixed Assets		2,827,000		2,763,000		2,419,000		2,754,793
Capital Expenditure								
Airport	(4,088,250)		(1,207,500)		(5,675,000)		(3,851,607)	
Harbour of St. Peter Port	(5,295,000)		(175,000)		(2,623,000)		(534,393)	
Harbour of St. Sampson	(90,000)		(183,000)		(170,000)		(61,700)	
		(9,473,250)		(1,565,500)		(8,468,000)		(4,447,700)
Balance at 31 December		£4,108,273		£9,716,523		£2,830,171		£7,569,023

NOTE:

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

STATES DAIRY

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
INCOME								
Sales of Milk and By-Products								
By-products	902,000		896,000		1,000,000		907,127	
Liquid milk	4,609,000		3,675,000		3,636,000		3,593,193	
		5,511,000		4,571,000		4,636,000		4,500,320
Sales of Sundry Trading Items		2,000		2,000		3,000		1,440
		5,513,000		4,573,000		4,639,000		4,501,760
Other Income								
Bank interest		11,000		10,000		10,000		12,579
Exceptional (including bad debt recovery)		10,000		10,000		10,000		7,133
TOTAL INCOME		5,534,000		4,593,000		4,659,000		4,521,472
EXPENDITURE								
Cost of Sales - Direct								
Opening stocks (products and other costs of sales)	420,000		435,000		380,000		424,599	
Carriage inwards	27,000		26,000		40,000		25,207	
Ingredients	25,000		25,000		25,000		30,015	
Milk	2,495,000		2,067,000		2,100,000		2,074,052	
Milk Wastage	187,000		155,000		140,000		154,012	
Offshore processing and freight	20,000		23,000		25,000		22,463	
Packaging materials	472,000		450,000		425,000		453,908	
Production wages	728,000		700,000		700,000		678,077	
Closing stocks (products and other costs of sales)	(420,000)		(420,000)		(380,000)		(435,385)	
	3,954,000		3,461,000		3,455,000		3,426,948	
Purchases of Sundry Trading Items	-		-		-		38	
Expenses								
Advertising and promotion	12,000		12,000		10,000		18,936	
Bank and Overdraft charges	1,000		1,000		-		-	
Carriage outwards	5,000		8,000		2,000		3,440	
Cleaning expenses	55,000		53,000		42,000		58,318	
Depreciation	254,000		231,000		230,000		218,707	
Fuel, light, power and water	232,000		222,000		252,000		207,578	
General administration costs	50,000		53,000		25,000		43,989	
Laboratory materials and equipment	63,000		60,000		54,000		61,467	
Loan Interest	18,000		1,000		-		-	
Motor vehicle expenses	30,000		28,000		34,000		27,171	
Other expenses	54,000		52,000		70,000		82,211	
Product research and development	1,000		1,000		8,000		122	
Professional fees	23,000		22,000		12,000		24,470	
Repairs, maintenance and insurance								
Plant and machinery	95,000		90,000		95,000		95,292	
Site and buildings	26,000		25,000		28,000		24,842	
Rates	3,000		3,000		3,000		2,713	
Salaries and wages	550,000		530,000		509,000		513,955	
Staff training and recruitment	8,000		8,000		5,000		6,266	
Stock movement (indirect cost items)	-		(2,000)		(2,000)		(4,218)	
	1,480,000		1,398,000		1,377,000		1,385,259	
TOTAL EXPENDITURE		5,434,000		4,859,000		4,832,000		4,812,245
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		£100,000		(£266,000)		(£173,000)		(£290,773)
TRANSFERRED FROM GENERAL RESERVE								

STATES DAIRY

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
CAPITAL EXPENDITURE				
Laboratory equipment	35,000	-	-	2,081
Motor vehicles	-	60,000	60,000	-
Office equipment	-	1,000	8,000	14,801
Plant and machinery	126,000	155,000	50,000	43,963
Site, roads and buildings	140,000	2,000	60,000	-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR	£301,000	£218,000	£178,000	£60,845

GUERNSEY WATER

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
INCOME								
Water Supplies								
Measured	5,180,000		4,805,000		4,847,000		4,395,620	
Unmeasured	3,446,000		3,516,000		3,546,000		3,611,192	
		8,626,000		8,321,000		8,393,000		8,006,812
Surplus on other trading activities before management expenses and depreciation		258,000		251,000		166,000		367,682
TOTAL INCOME		8,884,000		8,572,000		8,559,000		8,374,494
EXPENDITURE								
Operating Expenses								
Property maintenance	175,000		160,000		176,000		128,646	
Water distribution	639,000		617,000		635,000		698,730	
Water production	1,797,000		1,680,000		1,742,000		1,411,916	
		2,611,000		2,457,000		2,553,000		2,239,292
Management Expenses								
General and financial management	501,000		435,000		435,000		406,623	
Income collection	619,000		565,000		574,000		329,677	
Support services	770,000		731,000		818,000		611,248	
Technical services	180,000		162,000		179,000		187,197	
		2,070,000		1,893,000		2,006,000		1,534,745
TOTAL EXPENDITURE		4,681,000		4,350,000		4,559,000		3,774,037
OPERATING SURPLUS BEFORE DEPRECIATION		4,203,000		4,222,000		4,000,000		4,600,457
Depreciation		(1,550,000)		(1,500,000)		(1,200,000)		(1,441,160)
OPERATING SURPLUS FOR THE YEAR		2,653,000		2,722,000		2,800,000		3,159,297
Net interest receivable		80,000		190,000		30,000		60,664
Surplus on sale of fixed assets		6,000		624,000		6,000		65,646
SURPLUS FOR THE YEAR		2,739,000		3,536,000		2,836,000		3,285,607
Transfer to reserve for renewal of assets		(1,456,000)		(5,000)		(306,000)		(69,717)
RETAINED SURPLUS FOR THE YEAR TRANSFERRED TO REVENUE ACCOUNT RESERVE		£1,283,000		£3,531,000		£2,530,000		£3,215,890
	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Water resources		914,000		248,000		479,000		289,379
Water treatment		1,090,000		4,233,000		3,730,000		575,465
Water distribution		1,620,000		1,377,000		1,365,000		624,047
General		759,000		393,000		272,000		195,328
GROSS CAPITAL EXPENDITURE		4,383,000		6,251,000		5,846,000		1,684,219
Customer contributions and asset sales		(38,000)		(661,000)		(36,000)		(141,448)
NET CAPITAL EXPENDITURE		£4,345,000		£5,590,000		£5,810,000		£1,542,771

STATES WORKS

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
INCOME								
Drainage and cleansing	2,184,000		1,997,000		2,119,000		2,280,129	
Highways maintenance	2,206,000		2,248,000		2,146,000		2,305,148	
Interest receivable	95,000		95,000		86,000		110,393	
Island emergencies and sundries	367,000		413,000		292,000		482,928	
Land maintenance	1,798,000		1,743,000		1,684,000		1,692,880	
Management Services	2,668,000		1,729,000		2,672,000		1,675,352	
Mechanical and transport	616,000		592,000		570,000		492,022	
Property maintenance	513,000		555,000		840,000		673,861	
TOTAL INCOME		10,447,000		9,372,000		10,409,000		9,712,713
EXPENDITURE								
Administration expenses	274,000		265,000		256,000		269,052	
Administration - salaries, wages and superannuation	1,070,000		976,000		974,000		903,647	
Building maintenance	259,000		255,000		234,000		257,461	
Depreciation	492,000		356,000		411,000		546,982	
Equipment maintenance	92,000		99,000		94,000		100,600	
Operating expenses								
Labour	5,623,000		4,816,000		5,405,000		4,781,113	
Materials	2,151,000		2,004,000		2,460,000		2,082,942	
Transport and plant	386,000		366,000		384,000		362,764	
TOTAL EXPENDITURE		10,347,000		9,137,000		10,218,000		9,304,561
SURPLUS FOR THE FINANCIAL YEAR		£100,000		£235,000		£191,000		£408,152
	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Site developments	180,000		765,000		200,000		10,801	
Vehicles, plant, tools and equipment	450,000		1,036,000		1,061,000		277,667	
Office equipment	-		100,000		-		-	
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR		£630,000		£1,901,000		£1,261,000		£288,468

STATES OF ALDERNEY

STATES OF ALDERNEY

SUMMARY OF GENERAL REVENUE INCOME AND EXPENDITURE

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
INCOME ON REVENUE ACCOUNT				
Building and Development Control Committee	15,000	15,000	15,000	13,227
General Services Committee	505,800	420,600	391,300	382,574
Policy and Finance Committee	813,000	785,300	756,300	763,080
TOTAL INCOME ON REVENUE ACCOUNT	1,333,800	1,220,900	1,162,600	1,158,881
Net revenue cash allocation from States of Guernsey	1,500,000	1,450,000	1,450,000	1,397,420
	2,833,800	2,670,900	2,612,600	2,556,301

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
EXPENDITURE ON REVENUE ACCOUNT				
Building and Development Control Committee	47,300	44,200	29,300	41,120
General Services Committee	1,832,900	1,801,300	1,778,500	1,625,648
Policy and Finance Committee	1,059,900	1,032,500	1,036,800	889,533
TOTAL EXPENDITURE ON REVENUE ACCOUNT	2,940,100	2,878,000	2,844,600	2,556,301
Use of Accumulated Unspent Balances	(106,300)	(207,100)	(232,000)	-
	2,833,800	2,670,900	2,612,600	2,556,301

BUILDING AND DEVELOPMENT CONTROL COMMITTEE

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Planning fees	15,000	15,000	15,000	13,227
TOTAL REVENUE INCOME	15,000	15,000	15,000	13,227

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Administration				
Staff, supplies and services	44,800	42,000	26,100	31,274
Planning inquiry	-	-	-	7,725
Planning records system	2,500	2,200	3,200	2,121
TOTAL REVENUE EXPENDITURE	47,300	44,200	29,300	41,120

GENERAL SERVICES COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Agriculture								
Fees and charges	4,200		4,200		2,000		4,107	
Rents	4,200		4,200		4,200		3,694	
Slaughterhouse fees	4,200		4,000		3,700		3,889	
	<u> </u>	12,600	<u> </u>	12,400	<u> </u>	9,900	<u> </u>	11,690
Gardens, Cemetery and Church								
Burial plots		1,000		1,000		1,000		881
Public Services								
Administration								
Hire vehicle fees	3,000		2,500		3,000		1,060	
Vehicle import licence fees	35,000		34,000		34,000		31,740	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
	38,000		36,500		37,000		32,800	
Properties - General								
Rent	127,000		65,000		43,000		44,549	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
Properties - Housing								
Rent	280,000		270,000		264,700		259,438	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
Sewage, Sanitation and Refuse								
Cesspit emptying fees	8,000		7,500		7,500		7,147	
Refuse charges (scrapped vehicles)	21,000		11,000		10,000		10,725	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
	29,000		18,500		17,500		17,872	
	<u> </u>	474,000	<u> </u>	390,000	<u> </u>	362,200	<u> </u>	354,659
Recreation								
Campsite								
Campsite fees (net)	6,000		6,000		6,000		5,419	
Rent of showers / shop	200		200		200		200	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
	6,200		6,200		6,200		5,619	
Island Hall								
Island Hall rents	12,000		11,000		12,000		9,725	
	<u> </u>	18,200	<u> </u>	17,200	<u> </u>	18,200	<u> </u>	15,344
TOTAL REVENUE INCOME		505,800		420,600		391,300		382,574

GENERAL SERVICES COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Alderney Harbour trading loss		75,500		80,600		58,500		40,474
Agriculture								
Staff	115,000		110,500		108,700		101,917	
Supplies and services	18,000		18,000		20,000		21,247	
Bovine Spongiform Encephalopathy -								
Compensation	1,500		1,500		1,500		2,100	
Disposal costs	600		600		600		-	
Burhou and Ramsar site expenses	6,000		6,000		-		-	
Dairy and land management compensation	65,000		65,000		65,000		65,092	
Foot and mouth insurance	1,300		1,300		1,300		1,201	
Slaughterhouse	5,000		5,000		5,000		3,374	
Veterinary services	5,000		5,000		3,500		4,746	
		217,400		212,900		205,600		199,677
Civil Emergency								
Premises	2,000		2,000		2,000		1,320	
Supplies and services	4,000		3,500		3,500		4,196	
Environmental monitoring	18,000		17,500		17,500		16,366	
Responses to major incidences	2,500		2,500		2,500		-	
		26,500		25,500		25,500		21,882
Fieldwork Scheme								
Staff	8,000		8,000		8,000		-	
Supplies and services	500		500		500		72	
		8,500		8,500		8,500		72
Gardens, Cemetery and Church								
Staff	25,700		24,700		25,000		24,114	
Supplies and services	4,000		3,500		3,000		3,774	
	29,700		28,200		28,000		27,888	
<i>Less recoveries</i>	(2,300)		(2,200)		(2,200)		(2,152)	
		27,400		26,000		25,800		25,736
Health and Welfare								
Administration								
Supplies and services	500		500		500		283	
Education and Health								
Grant to Alderney playschools	500		500		500		350	
School bus subsidy	16,600		14,600		14,000		13,240	
Youth employment scheme	3,000		3,000		3,000		3,311	
	20,100		18,100		17,500		16,901	
Home Carers Service								
Staff	1,000		1,000		2,000		992	
<i>Less recoveries</i>	(500)		(500)		(1,000)		(111)	
	500		500		1,000		881	
Welfare Services								
Out-relief and welfare support	1,500		1,500		4,000		1,509	
<i>Less recoveries</i>	(200)		(200)		(200)		-	
	1,300		1,300		3,800		1,509	
		22,400		20,400		22,800		19,574

GENERAL SERVICES COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Public Services								
Administration								
Staff	110,600		108,700		103,100		106,714	
Supplies and services	15,000		14,000		17,000		13,321	
	<u>125,600</u>		<u>122,700</u>		<u>120,100</u>		<u>120,035</u>	
Fire Brigade and Cliff Rescue								
Staff	24,000		22,000		24,000		17,941	
Supplies and services	10,000		10,000		10,000		6,650	
Administration of Law	1,000		1,000		1,000		-	
	<u>35,000</u>		<u>33,000</u>		<u>35,000</u>		<u>24,591</u>	
Properties - General								
Staff	143,400		138,400		128,700		157,419	
Supplies and services	90,000		90,000		90,000		112,236	
	<u>233,400</u>		<u>228,400</u>		<u>218,700</u>		<u>269,655</u>	
Less recoveries	(35,000)		(30,000)		(15,000)		(51,043)	
	<u>198,400</u>		<u>198,400</u>		<u>203,700</u>		<u>218,612</u>	
Properties - Housing								
Staff	93,100		84,000		110,000		47,440	
Supplies and services	55,000		55,000		54,000		28,343	
	<u>148,100</u>		<u>139,000</u>		<u>164,000</u>		<u>75,783</u>	
Refuse Collection and Disposal								
Staff	122,600		118,200		120,900		138,393	
Supplies and services	236,600		202,500		246,700		184,372	
Refuse separation / recycling - staff	106,800		102,800		80,700		86,816	
Refuse separation / recycling - supplies and services	78,800		75,000		52,000		74,122	
	<u>544,800</u>		<u>498,500</u>		<u>500,300</u>		<u>483,703</u>	
Less recoveries	(8,000)		(8,000)		(8,000)		(6,083)	
	<u>536,800</u>		<u>490,500</u>		<u>492,300</u>		<u>477,620</u>	
Roads, Coasts and Beaches								
Staff	68,600		67,900		59,700		45,422	
Supplies and services	130,000		170,000		170,000		177,798	
Pavement renovations	-		140,000		140,000		100,929	
	<u>198,600</u>		<u>377,900</u>		<u>369,700</u>		<u>324,149</u>	
Less recoveries	(5,000)		(5,000)		(5,000)		(13,832)	
Less transfer from AGCC re pavements	-		(140,000)		(140,000)		(100,000)	
	<u>193,600</u>		<u>232,900</u>		<u>224,700</u>		<u>210,317</u>	
Sewage and Sanitation								
Staff	87,000		84,000		72,700		77,527	
Supplies and services	37,000		37,000		33,000		36,771	
	<u>124,000</u>		<u>121,000</u>		<u>105,700</u>		<u>114,298</u>	
Less recoveries	(5,000)		(5,000)		(5,000)		(3,267)	
	<u>119,000</u>		<u>116,000</u>		<u>100,700</u>		<u>111,031</u>	
Vehicle Fleet								
Staff	16,800		16,100		13,500		17,145	
Supplies and services	27,000		25,000		27,000		22,589	
	<u>43,800</u>		<u>41,100</u>		<u>40,500</u>		<u>39,734</u>	
Less recoveries	(6,000)		(6,000)		(4,500)		(5,905)	
	<u>37,800</u>		<u>35,100</u>		<u>36,000</u>		<u>33,829</u>	
	<u>1,394,300</u>		<u>1,367,600</u>		<u>1,376,500</u>		<u>1,271,818</u>	

GENERAL SERVICES COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Recreation								
Administration								
Grants - sporting and cultural activities	3,200		3,200		3,200		2,253	
Official entertainments and presentations	6,000		6,000		6,000		3,592	
	<u>9,200</u>		<u>9,200</u>		<u>9,200</u>		<u>5,845</u>	
Camp Site								
Camp site expenses	8,000		8,000		4,000		5,149	
	<u>8,000</u>		<u>8,000</u>		<u>4,000</u>		<u>5,149</u>	
Children's Playground								
Supplies and services	3,600		3,500		3,000		3,949	
	<u>3,600</u>		<u>3,500</u>		<u>3,000</u>		<u>3,949</u>	
Island Hall								
Premises	6,000		6,000		6,000		4,434	
Staff	10,300		9,800		9,800		8,205	
Supplies and services	3,500		3,500		3,500		1,778	
	<u>19,800</u>		<u>19,300</u>		<u>19,300</u>		<u>14,417</u>	
		40,600		40,000		35,500		29,360
Sea Fisheries								
Staff	17,000		16,500		16,500		15,650	
Supplies and services	3,300		3,300		3,300		1,405	
	<u>20,300</u>		<u>19,800</u>		<u>19,800</u>		<u>17,055</u>	
		20,300		19,800		19,800		17,055
TOTAL REVENUE EXPENDITURE		1,832,900		1,801,300		1,778,500		1,625,648

POLICY AND FINANCE COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Administration								
Company registrations	10,000		10,000		10,000		9,805	
Court receipts	50,000		48,000		44,000		46,268	
Duty free concession	35,000		35,000		35,000		34,968	
Housing loan interest	-		-		500		121	
Interest receivable	34,000		34,000		33,000		34,004	
Numismatic revenues	160,000		160,000		160,000		183,039	
Occupiers rates	400,000		381,000		370,000		351,230	
Permits and licences	17,000		17,000		13,000		14,665	
Post Office - share of philatelic profits	35,000		35,000		35,000		25,008	
Rents	35,000		28,800		28,800		28,795	
Royalties and fees	5,000		5,000		5,000		3,690	
Sundry sales and charges	16,000		16,000		15,000		15,939	
Television tender payments	500		500		500		503	
	<u>797,500</u>		<u>770,300</u>		<u>749,800</u>		<u>748,035</u>	
<i>Less</i> transfer to currency reserve	(10,000)		(10,000)		(16,000)		(4,192)	
		787,500		760,300		733,800		743,843
Grants								
Lottery profits		4,000		4,000		4,000		2,237
Promotion and Marketing								
Accommodation permits	4,500		4,000		3,500		3,570	
Sale of advertising space	17,000		17,000		15,000		13,430	
	<u>21,500</u>		<u>21,000</u>		<u>18,500</u>		<u>17,000</u>	
TOTAL REVENUE INCOME		813,000		785,300		756,300		763,080

POLICY AND FINANCE COMMITTEE

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
Administration								
Premises	18,000		18,000		18,000		16,726	
Staff	537,700		511,000		527,100		446,574	
Supplies and services	80,000		80,000		82,500		73,522	
Audit fees and expenses	16,000		16,000		15,000		15,614	
Breakwater maintenance contribution	15,000		15,000		15,000		15,000	
Health and safety regulation	5,000		5,000		6,000		2,401	
Insurance	17,000		17,000		17,000		16,035	
Meteorological station	300		300		300		-	
States members allowances	48,500		47,000		44,000		45,700	
Supplementary pensions	800		800		800		739	
Tidal Power Commission expenses	50,000		50,000		50,000		21,048	
Unforeseen expenditure	20,000		12,000		20,000		13,539	
Housing Needs Survey	-		8,000		-		-	
	808,300		780,100		795,700		666,898	
Less recoveries	(15,500)		(15,000)		(15,000)		(14,306)	
		792,800		765,100		780,700		652,592
Administration of Justice								
Supplies and services		30,000		30,000		30,000		24,018
Grants								
Alderney Island Games Association	-		7,000		-		-	
Alderney Library	3,500		3,500		3,000		3,000	
Alderney Week	4,000		4,000		4,000		4,000	
Alderney Wildlife Trust	15,000		15,000		12,000		15,000	
Minor grants	6,000		6,000		6,000		3,453	
St. John Ambulance Brigade	30,000		30,000		30,000		30,000	
		58,500		65,500		55,000		55,453
Promotion and Marketing								
Administration								
Premises	7,000		6,500		6,500		5,181	
Staff	42,600		39,900		39,100		34,761	
Supplies and services	15,000		14,500		14,500		13,020	
	64,600		60,900		60,100		52,962	
Promotions								
Supplies and services	86,000		83,000		83,000		87,993	
Events services	10,000		10,000		10,000		3,014	
Promotion of local trade and industry	18,000		18,000		18,000		15,167	
Promotion of gambling industry	136,000		113,500		106,000		43,375	
	250,000		224,500		217,000		149,549	
Less contribution from AGCC	(136,000)		(113,500)		(106,000)		(45,041)	
	114,000		111,000		111,000		104,508	
		178,600		171,900		171,100		157,470
TOTAL REVENUE EXPENDITURE		1,059,900		1,032,500		1,036,800		889,533

STATES OF ALDERNEY CAPITAL ACCOUNT SUMMARY

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
INCOME ON CAPITAL ACCOUNT				
General Services Committee	6,000	805,000	805,000	8,880
Policy and Finance Committee	505,320	469,342	489,735	542,078
TOTAL INCOME ON CAPITAL ACCOUNT	511,320	1,274,342	1,294,735	550,958
Net Capital Expenditure / (Income)	4,165,485	721,698	4,438,265	(277,932)
	4,676,805	1,996,040	5,733,000	273,026

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
EXPENDITURE ON CAPITAL ACCOUNT				
General Services Committee	4,676,805	1,994,040	5,733,000	272,951
Policy and Finance Committee	-	2,000	-	75
TOTAL EXPENDITURE ON CAPITAL ACCOUNT	4,676,805	1,996,040	5,733,000	273,026

GENERAL SERVICES COMMITTEE

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Sewerage Law contributions	6,000	6,000	6,000	8,880
Transfer from AGCC Reserve (re Vallee sewer)	-	500,000	500,000	-
Transfer from Housing Loans fund (re States Housing)	-	299,000	299,000	-
TOTAL CAPITAL INCOME	6,000	805,000	805,000	8,880

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Alderney Harbour capital expenditure	2,558,000	75,000	4,278,000	110,176
Health and Welfare				
Royal Connaught Residential Home				
Convert Old Fire Station to accommodation (net)	-	1,000	100,000	8,819
Provision of additional accommodation	500,000	300,000	-	-
Public Services				
Land and Property				
Airport				
Acquisition of land for runway safety area - £50,000	-	28,983	-	21,017
Camp site - improved facilities	120,000	-	-	-
Coastguards Houses - re-roofing	120,000	-	-	-
Courthouse Renovations - £539,678	100,000	439,678	-	-
Court Digital Audio Recording System	-	25,000	-	-
Crusher site infrastructure - £89,590	-	25,383	-	733
Island Hall				
Annexe - reconstruction	650,000	100,000	100,000	6,354
St. Anne's Church roof repairs	200,000	20,000	140,000	-
Whitegates - repairs and renovation	-	-	550,000	7,087
Val Field - purchase and car park construction - £125,000	-	38,450	-	6,327
Sewage, Sanitation and Refuse				
Replacement sewage pumps - Braye station - £8,500	-	546	-	7,954
Replace Longis sewer treatment plant (1st Phase)	50,000	-	-	-
Upgrade foul water sewer - Le Vallee - £1,258,805	358,805	900,000	550,000	-

GENERAL SERVICES COMMITTEE

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Vehicles and Plant				
Fire Brigade Water Tanker - replacement	20,000	-	-	-
Tractor / mower - replacement	-	25,000	-	-
Vehicles - replacements	-	15,000	15,000	-
Per published accounts 2006	-	-	-	104,484
TOTAL CAPITAL EXPENDITURE	4,676,805	1,994,040	5,733,000	272,951

POLICY AND FINANCE COMMITTEE

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£ £	£ £	£ £	£ £
Loan repayments				
Alderney Football Association	-	22	415	416
Alderney Snooker Club	3,320	3,320	3,320	3,322
Property Transfer Duties				
Congé	420,000	401,000	415,000	395,259
Leasehold Duty	30,000	36,000	30,000	39,226
Transfer Duty	2,000	9,000	1,000	2,783
	<u>452,000</u>	<u>446,000</u>	<u>446,000</u>	<u>437,268</u>
Sale of States land and property	50,000	20,000	40,000	101,072
TOTAL CAPITAL INCOME	505,320	469,342	489,735	542,078

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
Fort Tourgis - consultancy and marketing costs - £58,000	-	2,000	-	75
TOTAL CAPITAL EXPENDITURE	-	2,000	-	75

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Administration								
Facilities charges	50,000		48,000		44,000		46,897	
Sundries	7,000		7,000		7,000		5,826	
	57,000		55,000		51,000		52,723	
<i>Less concessions on charges</i>	(1,500)		(1,500)		(1,300)		(1,581)	
	55,500		53,500		49,700		51,142	
Crane dues and boat lifts	58,000		56,000		56,000		53,443	
Moorings and Navigation								
Fees	122,000		120,000		120,000		117,455	
Pilotage fees	32,000		30,500		28,000		29,550	
	154,000		150,500		148,000		147,005	
<i>Less pilots remuneration</i>	(10,000)		(10,000)		(7,500)		(9,523)	
<i>concessions on charges</i>	(3,000)		(3,000)		(4,000)		(2,827)	
	141,000		137,500		136,500		134,655	
Quays and Buildings rent	17,000		16,500		16,000		16,389	
TOTAL INCOME		271,500		263,500		258,200		255,629
EXPENDITURE								
Administration								
Staff	246,800		236,600		216,500		212,222	
Supplies and services	20,000		20,000		32,000		33,333	
Training costs	10,000		15,000		-		-	
Insurance	7,200		7,000		7,200		6,737	
Port security expenses	2,000		2,000		2,000		1,297	
	286,000		280,600		257,700		253,589	
<i>Less recoveries</i>	(39,000)		(39,000)		(39,000)		(37,444)	
	247,000		241,600		218,700		216,145	
Cranes								
Staff	32,000		29,500		33,000		28,786	
Supplies and services	20,000		25,000		12,000		15,296	
	52,000		54,500		45,000		44,082	
<i>Less recoveries</i>	(5,000)		(5,000)		(5,000)		(3,043)	
	47,000		49,500		40,000		41,039	
Moorings and Navigation								
Supplies and services	30,000		30,000		30,000		23,594	
Wrecks and salvage	3,000		3,000		3,000		2,050	
	33,000		33,000		33,000		25,644	
Quays and Buildings								
Premises	20,000		20,000		25,000		13,275	
TOTAL EXPENDITURE		347,000		344,100		316,700		296,103
TRADING (LOSS) FOR THE FINANCIAL YEAR		(£75,500)		(£80,600)		(£58,500)		(£40,474)
FUNDED BY THE GENERAL SERVICES COMMITTEE								

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2008	Probable Outturn 2007	Budget 2007	Accounts 2006
	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE				
Commercial Quay renovation and survey costs	2,000,000	-	3,900,000	104,041
Crawler Crane replacement	240,000	-	-	-
Fuelling pontoon	18,000	-	18,000	-
Glacis Boat Park	-	50,000	-	-
Harbour Office reconstruction	300,000	-	240,000	-
Office / freight shed reconstruction	-	-	120,000	-
Tractor replacement	-	25,000	-	-
Per published accounts 2006	-	-	-	6,135
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE	£2,558,000	£75,000	£4,278,000	£110,176

STATES OF ALDERNEY WATER BOARD

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
INCOME								
Unmetered supplies		280,000		254,000		249,200		231,058
Metered supplies		55,000		50,000		45,000		40,468
Service charges		2,000		2,000		2,000		1,200
Total Income		337,000		306,000		296,200		272,726
EXPENDITURE								
Operating and Maintenance Expenses								
Depreciation	42,000		22,000		30,000		15,490	
Fuel and electricity	55,000		55,000		55,000		52,308	
Mains and machinery, etc. - materials	35,000		35,000		25,800		39,078	
Staff pensions - contributions	26,000		25,000		24,500		24,553	
Wages and salaries	171,700		164,000		162,200		155,904	
Water treatment - materials and testing	35,000		30,000		20,000		29,943	
		364,700		331,000		317,500		317,276
Administration and General Expenses								
Accountancy, audit and expenses	2,750		2,625		2,625		2,535	
Administration charges	15,000		15,000		14,700		12,864	
Bad debts written off	500		500		500		692	
Bank charges	500		500		500		561	
Consultancy fees and expenses	10,000		35,000		5,000		42,789	
Insurance - machinery and buildings	5,000		5,000		3,800		4,723	
Motor vehicle expenses	4,000		3,700		3,500		3,634	
Postage and telephone	2,500		2,300		2,200		2,165	
Printing and stationery	1,650		1,500		1,500		1,620	
Rents, rates and taxes	4,500		4,500		4,000		3,726	
Travelling and general expenses	2,200		2,200		1,750		2,293	
		48,600		72,825		40,075		77,602
Total Expenditure		413,300		403,825		357,575		394,878
Operating (deficit)		(76,300)		(97,825)		(61,375)		(122,152)
Interest receivable		2,000		5,000		9,000		14,857
Sale of fixed asset		-		-		-		2,110
(DEFICIT) ON REVENUE ACCOUNT		(74,300)		(92,825)		(52,375)		(105,185)

	Budget 2008		Probable Outturn 2007		Budget 2007		Accounts 2006	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Machinery	250,000		150,000		250,000		30,814	
Mains and services	50,000		100,000		20,000		10,814	
Metering equipment	2,000		3,000		3,000		-	
Tools and equipment	2,000		2,000		2,000		-	
Van replacement	-		-		-		15,244	
TOTAL CAPITAL EXPENDITURE		304,000		255,000		275,000		56,872

APPENDIX

THE LADIES COLLEGE (Senior School)

	Budget 2007 / 2008		Budget 2006/ 2007		Accounts 2005 / 2006	
	£	£	£	£	£	£
INCOME						
Bank interest received		-		15,000		25,907
Fees - feepayers		1,131,500		1,148,600		1,062,445
- special place holders		-		-		612,560
Miscellaneous income		31,000		9,500		10,903
Registration fees		-		2,600		3,542
States grant		1,680,000		1,607,200		679,300
States superannuation		-		-		199,723
TOTAL INCOME		2,842,500		2,782,900		2,594,380
EXPENSES						
Audit fee	4,000		3,500		2,995	
Books and stationery	83,000		82,000		67,872	
Examination fees	50,300		42,000		42,908	
Fixed asset acquisition costs	68,000		64,500		41,449	
General administration expenses	30,000		30,000		14,698	
Laboratory and D and T expenses	20,000		23,000		20,623	
Maintenance of buildings, ground and equipment	140,000		125,000		87,233	
Maintenance wages	112,000		106,000		96,288	
Office and administration salaries	110,000		90,000		85,294	
Rates, taxes, insurance	23,000		19,000		15,569	
Recruitment and relocation	18,000		18,000		11,273	
Sports, conferences and field trips	28,500		24,000		19,098	
Staff superannuation	-		210,000		199,723	
Staff training	15,000		8,000		3,976	
Teachers salaries	2,020,000		1,805,000		1,630,860	
Utilities	44,000		36,000		39,274	
TOTAL EXPENSES		2,765,800		2,686,000		2,379,133
SURPLUS FOR THE YEAR		76,700		96,900		215,247
SURPLUS / (DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR		94,192		(88,998)		(2,708)
SURPLUS CARRIED FORWARD TO NEXT YEAR		£170,892		£7,902		£212,539

PROPOSITIONS

The States are asked to decide:-

- I.- Whether, after consideration of the Budget Report dated the 24th October, 2007, 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 Expenditure Budgets for the year 2008:-

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
12. Public Accounts Committee
13. Scrutiny Committee
14. Capital Reserve

- III.- Whether they are of the opinion to approve the Budgets for 2008 and Probable Outturns for 2007 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 2008 of the States of Alderney.

(NB The Policy Council unanimously supports the 2008 Budget.)

IN THE STATES OF THE ISLAND OF GUERNSEY ON THE 29th NOVEMBER, 2007

The States resolved as follows concerning Billet d'État No XXIII
dated 9th November 2007

TREASURY AND RESOURCES DEPARTMENT

BUDGET OF THE STATES FOR 2008

- I.- After consideration of the Budget Report dated the 24th October, 2007, of the Treasury and Resources Department: -
1. To transfer the sum of £20,500,000 to the Capital Reserve at the beginning of 2008.
 2. To establish a Strategic Property Purchase Fund by transferring £1million from the General Revenue Account Reserve with effect from 1 January 2008, and to give the Treasury and Resources Department delegated authority to approve expenditure from that Fund.
 3. To approve the cash limits for ordinary revenue and capital expenditure for 2008 for individual Departments and Committees totalling £310,100,000 as set out in paragraph 4.12 of this Report.
 4. That the rates of excise duty in Guernsey and Alderney on the under mentioned goods shall be varied as follows:

Cigarettes	£168.86 per kilogram
Hydrocarbon oil-petrol other than any fuel used for the purpose of air navigation	15p per litre
Beer brewed by an independent small brewery	36p per litre
Other beer	56p per litre
Spirits not exceeding 5.5 per cent volume	42p per litre
Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£6.00 per litre
Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£7.97 per litre
Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume
Cider produced by an independent small cider-maker	36p per litre
Other cider	56p per litre
Light wines not exceeding 5.5 per cent volume	42p per litre
Light wines exceeding 5.5 per cent volume but not	

exceeding 15 per cent volume (including sparkling wines) £1.70 per litre

Other wines £2.71 per litre

5. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2007” and to direct that the same shall have effect as an Ordinance of the States.
6. That the rates of Tax on Real Property in Guernsey and Alderney with effect from 1 January 2008 shall be as set out in paragraph 3.36 of this Report.
7. To approve the draft Ordinance entitled “The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2007” and to direct that the same shall have effect as an Ordinance of the States.
8. To approve the abolition, with effect from 1st April 2008, of the current transitional 1% reduction in duty payable in respect of a conveyance of realty held in fee farm tenure or in such other circumstances that it would prior to 1st April 2003 have been exempt from treizième.
9. To approve the draft Ordinance entitled “The Document Duty (Amendment) Ordinance, 2007” and to direct that the same shall have effect as an Ordinance of the States.
- 9A. To direct the Treasury and Resources Department to report back to the States of Deliberation during 2008 about reforming document duty with a view to raising revenue for the States of Guernsey and ensuring that properties owned by companies and transferred by share ownership are appropriately charged.
10. To approve a revision to the States Financial Procedures from 1 January 2008 such that all States Departments have delegated authority to approve capital votes up to £250,000, as set out in paragraph 4.10 of this Report.
11. To approve the permitted investment rules of the Contingency Reserve Fund, as set out in Appendix VI to this Report.
12. To approve that references in all legislation and other documents to the “States Treasurer” be changed so as to refer to the “Chief Accountant” and to direct the preparation of such legislation as may be necessary to give effect to this decision.
13. (a) That, subject to the provisions of the Income Tax (Guernsey) Law, 1975 and to the provisions of this Proposition:
 1. For the year of charge 2008 an individual solely or principally resident in Guernsey may claim by way of relief from income tax at the individual standard rate a life assurance allowance (in addition to any relevant allowances contained in the States’ Resolutions on Billet XX of 2006) as set out in Part A of the First Schedule to this Proposition; and

2. For the year of charge 2009 the allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the individual standard rate, shall be the allowances specified in Part B of the First Schedule to this Proposition.
- (b) That the allowances specified in Parts A and B of 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) Law, 1950, as amended; and “the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment.

FIRST SCHEDULE

A.

Year of Charge 2008

<u>Nature of Allowance</u>	<u>Amount of Allowance</u>
Life Assurance Relief	Tax at the individual standard rate on a sum equal to one quarter of the allowable premiums or payments or deductions.

(Note: the remaining allowances relating to the Year of Charge 2008 are contained in Resolutions on Billet d’État XX of 2006).

B.**Year of Charge 2009**

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

<u>Nature of Allowance</u>	<u>Amount of Allowance</u>
1. Personal Allowance.	
(i) for married persons.	Tax at the individual 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 individual 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 individual 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 individual 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 individual standard rate on £9,750.
2. Dependent Relative Allowance.	<p>In respect of each dependent relative – tax at the individual standard rate on £2,640 or on the amount of the contributions whichever is less:</p> <p>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</p>

individual 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 individual 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 individual standard rate on £2,640. |
| 4. | Housekeeper Allowance. | Tax at the individual standard rate on £2,640. |
| 5. | Wife's Earned Income Allowance. | Tax at the individual 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 individual standard rate on a sum equal to one-eighth of the allowable premiums or payments or deductions. |
| 7. | Charge of Children Allowance. | Tax at the individual standard rate on £5,615. |
| 8. | Retirement Annuity Allowance. | Tax at the individual standard rate on a sum equal to the qualifying premiums or contributions. |

SECOND SCHEDULE

Conditions 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; and
 - (c) that the claim relates to a dependent relative in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (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;
- (c) that the claim relates to an infirm person in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (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;
- (d) that the claim relates to a housekeeper in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (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; and
 - (d) that the claim relates to a policy effected prior to 1 January 2008.
- (2) Subject to the provisions of the next succeeding paragraph the allowable premiums, payments or deductions shall be the amount of any premium paid, payments made or deductions suffered by the claimant in the year of charge in respect of any such assurance, contract or liability.
- (3) Notwithstanding the provisions of the preceding paragraph:-
 - (a) No allowance shall be made in respect of any premium payments or deductions to the extent to which they exceed in the aggregate one-sixth of the assessable income of the claimant;
 - (b) No allowance shall be made in respect of any premium or other payment on any policy for securing a capital sum on death (whether in conjunction with any other benefit or not) to the extent that the premium or other payment exceeds an amount equal to seven per cent of the actual capital sum assured, and in calculating any such capital sum no account shall be taken of -
 - (i) any sum which is payable on the happening of any contingency other than death; or
 - (ii) the value of any premium agreed to be returned; or
 - (iii) any benefit by way of bonus, share of profits, or otherwise which is not the sum actually assured.
 - (c) No allowance shall -

- (i) be made in respect of policies of insurance or contracts for deferred annuities except in respect of premiums payable on policies for securing a capital sum on death, whether in conjunction with any other benefit or not; or
- (ii) be made in respect of premiums payable during the period of deferment in respect of a policy of deferred assurance:

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

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

7. Charge of Children Allowance

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

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

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

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

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

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

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

8. Retirement Annuity Allowance

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

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

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

II. To approve the following Expenditure Budgets for the year 2008:-

1. Policy Council
2. Treasury and Resources Department
3. Commerce and Employment Department
4. Culture and Leisure Department
5. Education Department
6. Environment Department, but subject to an increase in the L'Ancrese Commons Council Grant from £25,000 to £30,000, and a consequential increase in that Department's use of accumulated unspent balances from (£574,000) to (£579,000).
7. Health and Social Services Department
8. Home Department
9. Housing Department
10. Public Services Department
11. Social Security Department
12. Public Accounts Committee
13. Scrutiny Committee
14. Capital Reserve

III.- To approve the Budgets for 2008 and Probable Outturns for 2007 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 2008 of the States of Alderney.

K H TOUGH
HER MAJESTY'S GREFFIER