

**GOVERNMENT
OF
MONTSERRAT**



**PUBLIC ACCOUNTS
FOR THE YEAR ENDED
MARCH 31, 2022**

Prepared by:
ACCOUNTANT GENERAL

GOVERNMENT OF MONTSERRAT
ANNUAL ACCOUNTS
MONTSERRAT
FOR THE YEAR ENDED
31-Mar-22

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**REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF MONTSERRAT AND ON THE
MINISTRIES, DEPARTMENTS AND STATUTORY AGENCIES
FOR THE YEAR ENDING 31 MARCH 2022**

QUALIFIED OPINION ON THE FINANCIAL STATEMENTS

1. The Public Accounts of Montserrat for the financial year ended 31 March 2022 as defined by Schedule (Section 41) to the Public Finance (Management and Accountability) Act (herein after referred to as the PFMAA) have been audited. These Accounts comprise:

- Accounts to be submitted by the Accountant General;
- Accounts to be submitted by Accounting Officers

2. In my opinion, except for the matters described in the Basis of Qualified Opinion paragraph, the accompanying financial statements referred to in paragraph one above present fairly, in all material respects, the financial assets and liabilities of the Government of Montserrat as at 31 March 2022 and the revenue and expenditure of Government Ministries and Departments for the financial year ended 31 March, 2022 in accordance with the IPSAS cash basis of accounting.

BASIS FOR QUALIFIED OPINION ON THE FINANCIAL STATEMENTS

3. The 2021/22 Public Accounts were qualified for the following reasons:

- a) The fixed asset statement presented is materially misstated as not all transactions and assets were included, many of the Government-owned lands were not included in the assessment, other high value assets were omitted. Generally, the valuation report presented was inadequate as an assessment of the Government of Montserrat's properties;
- b) The arrears listing contains significant amounts that are deemed uncollectible for various reasons including that some of the entities no longer exist and some individuals have died. The figures thus presented in the statement provide an inaccurate picture of how much money can be collected;
- c) Expenditures incurred without the authorisation of a warrant provided by the Minister as mandated by Section 24 of the PFMAA.

4. The audit was conducted in accordance with accepted auditing standards, except for full independence of our Offices as required by ISSAI 10¹. The Auditor General's responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the above audit opinion.

¹ ISSAI 10 mandates that SAIs obtain full independence from the Executive Management of the Public Service. Our SAI has only partial independence as the budget for the Office of the Auditor General is controlled and managed by the Ministry of Finance and staff recruitment, management and dismissal are all managed by the Human Resource Management Unit.

RESPONSIBILITIES OF THE ACCOUNTANT GENERAL AND ACCOUNTING OFFICERS

5. The Accountant General and Accounting Officers are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting framework as prescribed by the Treasury, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

6. The Accountant General and Accounting Officers are also responsible for overseeing the financial reporting process of Ministries and Departments.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

7. The Auditor General's responsibility is to express an opinion on these financial statements based on the audit and to report thereon in accordance with section 103 of the Montserrat Constitution Order 2010 and section 42 (2) of the PFMAA.

8. The Auditor General's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes her opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions that users take on the basis of these financial statements.

9. As part of an audit in accordance with accepted auditing standards, the Auditor General exercises professional judgement and maintains professional skepticism throughout the audit. The Auditor General also:

- Obtains an understanding of management's risk assessment processes for identifying and managing risks of material misstatements whether due to fraud or error, based on an understanding of the Government of Montserrat and its environment, including the internal controls.
- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud can involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluates the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

10. The Auditor General communicates with management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit of the public accounts for the year ended 31 March 2022.

SUBMISSION OF REPORT

11. In accordance with Section 42 of the PFMAA, the Report is being submitted to the Minister of Finance for tabling in the Legislative Assembly.

A handwritten signature in blue ink, appearing to read 'M. Meade', with several horizontal lines crossing through it.

MARSHA V. E. MEADE
AUDITOR-GENERAL (Ag)
OFFICE OF THE AUDITOR-GENERAL
MONTSERRAT
4 AUGUST 2023

FOREWORD

Primary Financial Statements

The Primary Financial Statements include the Statement of Asset and Liabilities which shows the financial resources of the Government of Montserrat against its obligations and commitments.

The Cash Flow Statement provides insight on the sources and use of cash over the accounting period. GoM's operating activities are essentially the revenue and expenditure items outlined in the Annual Budget; any changes in its financial investments uses cash or provides cash over the fiscal period. Increases in deposits and other liability accounts increases the availability of cash, while the payment of advances reduces cash.

The Statement of Cash Receipts and Payments is prepared in accordance with the requirements of IPSAS but is not a specific requirement of the PFMAA. This Statement shows separately a sub-classification of total cash receipts and cash payments using a classification basis appropriate to the operations of the GOM. It separately identifies payments made by third parties on behalf of GoM Ministries or Departments.

The Consolidated Statement of Comparison of Budget and Actual Amounts is also a requirement of IPSAS. It provides a comparison between the original Capital and Recurrent budget to the actual fiscal outturn with the budget variance. Comparable information with the previous accounting period is also provided in this Statement.

Statement of Responsibility

The Accountant General is responsible for maintaining systems of accounting and internal controls in order to provide reasonable assurance that the transactions recorded in the Financial Statements are within statutory authority, assets are sufficiently safeguarded and that relevant and reliable financial data is available for the preparation of the financial statements.

FOREWORD

Authorization Date:

The Authorization Date for the 2021/22 Financial Statements is JULY 31, 2022.



.....
Courtney K. Crump (Mr.)
Accountant General

GOVERNMENT OF MONTSERRAT
CONSOLIDATED FUND
Statement of Assets and Liabilities as at 31 March 2022
with comparative figures for 31 March 2021

| | Note | <u>2022</u> | <u>2021</u> |
|---|-------------|---------------------------------|---------------------------------|
| FINANCIAL ASSETS | | | |
| Consolidated Fund Accounts | 2 | 5,303,935 | 5,156,798 |
| Operating Account ECCB | 3 | 223,864 | 221,582 |
| Development Capital Fund Account | 4 | 34,693,686 | 26,633,557 |
| Crown Agents # 2 Account | 5 | 2,351,442 | 2,405,206 |
| Fiscal Reserve - A/C # 1 Tranche ECCB | 6 | 4,656,225 | 4,656,225 |
| Volcano Relief Bank Account | 7 | 253,022 | 253,022 |
| CDB Loan Payment Account | | - | - |
| EU Savings Account RBC. | 8 | - | 121,965 |
| Equity - Bank of Montserrat | 9 | 23,066,345 | 17,032,715 |
| RAC Grenada Bond | 10 | 589,165 | 658,478 |
| Personal Advances | 11 | 301,744 | 317,217 |
| Outstanding Imprest | 12 | - | 7,681 |
| Advances to Other Governments & Administrations | 13 | 153,449 | 149,186 |
| TOTAL ASSETS | | <u><u>71,592,877</u></u> | <u><u>57,613,631</u></u> |
| LIABILITIES | | | |
| Miscellaneous Deposits | 14 | 1,700,079 | 3,709,600 |
| Development Fund Payable | 15 | 29,235,290 | 21,807,722 |
| Special Funds | 16 | 14,959 | 14,959 |
| TOTAL LIABILITIES | | <u><u>30,950,328</u></u> | <u><u>25,532,281</u></u> |
| THE CONSOLIDATED FUND | | | |
| Balance at the start of the Year | | 32,081,351 | 33,609,713 |
| Fund Adjustments | 17 | 7,571,478 | 1,386,111 |
| Revenue (recurrent) for the Year | | 136,775,116 | 142,584,601 |
| Expenditure (recurrent) for the Year | | <u>(135,785,397)</u> | <u>(145,486,531)</u> |
| Surplus/(Deficit) | | 989,720 | (2,901,930) |
| Transfer to Local Costs | 18 | - | (12,543) |
| TOTAL CONSOLIDATED FUND | | <u><u>40,642,549</u></u> | <u><u>32,081,351</u></u> |
| TOTAL | | <u><u>71,592,877</u></u> | <u><u>57,613,631</u></u> |

The notes to the Public Accounts form an integral part of these accounts.



ACCOUNTANT GENERAL

**CONSOLIDATED FUND
CASH FLOW STATEMENT
March 31st 2022**

| | Note | 2022 | 2021 |
|---|------|---------------------------|---------------------------|
| Cash Flows from Operating Activities | | | |
| Cash Receipts for: | | | |
| Tax Revenues | 19 | 44,614,970 | 42,474,299 |
| Non Tax Revenues | 20 | 6,749,210 | 5,432,508 |
| Budget and Grants | 21 | 84,534,872 | 93,607,582 |
| Revenue Receipts Development Projects | | 2,627,108 | 3,361,475 |
| Cash Paid for: | | | |
| Recurrent Expenditure (Excl SCAF) | 22 | (134,609,685) | (144,568,592) |
| Revenue Expenditure Projects | | (5,404,434) | (6,404,529) |
| Net Cashflows from Operating Activities | | <u>(1,487,959)</u> | <u>(6,097,255)</u> |
| Cash Flows from Investing Activities | | | |
| | 23 | | |
| Cash Receipts for: | | | |
| Capital Project Receipts | | 19,690,539.63 | 30,237,925 |
| Receipts from sale of Tangible Assets | | 44,300.00 | 43,201 |
| Investing Receipts Financial Assets | | 901,077 | 1,096,323 |
| Cash Paid for: | | | |
| Capital Projects Investments | | (9,485,644) | (13,058,627) |
| Other Fixed Assets (SCAF) | | <u>(1,175,712)</u> | <u>(917,939)</u> |
| Net cash flows from Investing activities | | <u>9,974,560</u> | <u>17,400,883</u> |
| Cash Flows from Financing Activities | | | |
| | 24 | | |
| Decrease/(Increase) Advances | | 15,556 | 170,705 |
| Increase/(Decrease) in Deposits | | (414,571) | 603,586 |
| Effect of exchange rate changes on cash and cash equivalents | 17 | <u>(53,767)</u> | <u>-</u> |
| Net Cash Flows From Financing Activities | | <u>(452,782)</u> | <u>774,290</u> |
| Net Cash flows | | 8,033,820 | 12,077,919 |
| Cash and cash equivalents at the beginning of the period | | <u>39,448,355</u> | <u>27,370,436</u> |
| Actual cash and cash equivalent at 31 March 2022 | | <u>47,482,174</u> | <u>39,448,355</u> |

CONSOLIDATED FUND
Statement of Cash Receipts and Payments
For the Year Ending March 31st, 2022

| | Note | 2022 | 2021 |
|--|------|--------------------|--------------------|
| Receipts | | | |
| Taxes on Income, Profits and Capital Gains | | 18,628,556 | 19,342,615 |
| Taxes on Property | | 932,344 | 850,296 |
| Taxes on Domestic Goods & Services | | 1,772,565 | 1,666,411 |
| Licences | | 2,722,783 | 2,944,855 |
| Taxes on International Trade & Transactions | | 20,558,722 | 17,670,122 |
| Total Tax Revenue | 19 | 44,614,970 | 42,474,299 |
| Rents Interest and Dividends | 20 | 991,137 | 713,852 |
| External Assistance - Budgetary Aid | 21 | 84,534,872 | 93,607,582 |
| External Assistance - Development Grants | 21 | 22,317,647 | 33,599,400 |
| Fees, Fines and Permits | 20 | 1,874,608 | 1,922,278 |
| Reimbursements | 20 | 875,168 | 432,722 |
| Other Receipts Recurrent | 20 | 3,008,296 | 2,363,655 |
| Capital Receipts | 23 | 44,300 | 43,201 |
| Receipt from Investments | 23 | 901,077 | 1,096,323 |
| Net receipt Advances and Deposits | 27 | (399,014) | 774,290 |
| Total Receipts | | 158,763,062 | 177,027,604 |
| Payments | | | |
| Personal Emoluments | 22 | 47,644,585 | 47,606,249 |
| Pension,Gratuities and Other Benefits | 22 | 13,979,713 | 13,616,158 |
| Goods & Services | 22 | 42,839,231 | 42,558,260 |
| Transfers and Subsidies | 22 | 17,586,857 | 17,986,074 |
| Social Services | 22 | 4,633,935 | 9,051,834 |
| Other Expenditure | 22 | 7,869,933 | 13,594,293 |
| Debt | 22 | 1,231,143 | 1,073,663 |
| Capital Expenditure (Development Fund) | 26 | 9,485,644 | 13,058,627 |
| Revenue Expenditure (Development Fund) | 26 | 5,404,434 | 6,404,529 |
| Total Payments | | 150,675,475 | 164,949,686 |
| Cash flow Increase/(Decrease) | | 8,087,587 | 12,077,918 |
| Adjustments for: - Crown Agents Sterling A/c | 17 | (53,767) | - |
| Total Net Flow | | 8,033,820 | 12,077,919 |
| Cash at the Beginning of the Year | | 39,448,355 | 27,370,436 |
| Cash at the End of the Year | | 47,482,174 | 39,448,355 |

CONSOLIDATED FUND - April 2021 To March 2022
Annual Abstract of Receipts and Payments

| | ESTIMATE | TOTAL AUTHORISED | ACTUAL REVENUE | SURPLUS/ (SHORTFALL) |
|--|--------------------|--------------------|--------------------|-------------------------|
| 1A - Tax Revenue | | | | |
| 110: Taxes on Income, Profits and Capital Gains | 16,900,000 | 16,900,000 | 17,304,238 | 404,238 |
| 115: Taxes on Property | 745,000 | 745,000 | 773,999 | 28,999 |
| 120: Taxes on Domestic Goods & Services | 1,784,600 | 1,784,600 | 1,772,565 | (12,035) |
| 122: Licences | 3,025,700 | 3,025,700 | 2,722,783 | (302,917) |
| 125: Taxes on International Trade & Transactions | 18,000,000 | 18,000,000 | 20,558,722 | 2,558,722 |
| 129: Arears of Taxes | 780,400 | 780,400 | 1,482,664 | 702,264 |
| Total Tax Revenue | 41,235,700 | 41,235,700 | 44,614,970 | 3,379,270 |
| 1B: Non Tax Revenue | | | | |
| 130: Fees, Fines and Permits | 1,980,500 | 1,980,500 | 1,874,608 | (105,892) |
| 135: Rents, Interest and Dividends | 1,470,000 | 1,470,000 | 1,822,901 | 352,901 |
| 140: ECCB Profits - - - - | - | - | - | - |
| 145: Reimbursements | 115,000 | 115,000 | 875,168 | 760,168 |
| 150: Budget and Grants | 86,140,000 | 86,140,000 | 84,534,872 | (1,605,128) |
| 160: Other Revenue | 3,400,800 | 3,400,800 | 3,052,596 | (348,204) |
| Total Non Tax Revenue | 93,106,300 | 93,106,300 | 92,160,146 | (946,154) |
| TOTAL RECURRENT REVENUE | 134,342,000 | 134,342,000 | 136,775,116 | 2,433,116 |
| Development Revenue:- | | | | |
| 02. British Dev. Aid Grants - Local | 22,708,200 | | 14,780,242 | (7,927,958) |
| 07. CDB | 20,000,000 | | 737,436 | (19,262,564) |
| 10. Local | 252,700 | | 44,718 | (207,982) |
| 12. UNDP | | | 139,050 | 139,050 |
| 14. FCO | 647,700 | | 383,184 | (264,516) |
| 17. UNICEF | 49,500 | | - | (49,500) |
| 25. European Union | 25,908,100 | | 6,050,549 | (19,857,551) |
| 30. OTEP | 22,800 | | - | (22,800) |
| 31. DARWIN | 19,300 | | - | (19,300) |
| 37. UoL | 10,000 | | 10,658 | 658 |
| 38. UoE | 130,200 | | 66,445 | (63,755) |
| 39. EFTEC | | | 14,243 | 14,243 |
| 40. SC | | | 91,122 | 91,122 |
| TOTAL DEVELOPMENT REVENUE | 69,748,500 | | 22,317,647 | (47,430,853) |

CONSOLIDATED FUND - April 2021 To March 2022
Annual Abstract of Receipts and Payments

| | ESTIMATE | TOTAL AUTHORISED | ACTUAL EXPENDITURE | SAVINGS/(EXCESS) |
|---|--------------------|--------------------|--------------------|-------------------|
| CONSOLIDATED FUND EXPENDITURE:- | | | | |
| 05 Police & Fire | 7,556,500 | 7,830,000 | 7,761,841 | 68,159 |
| 07 Legal | 1,789,100 | 1,399,900 | 1,346,284 | 53,616 |
| 08 Magistrates Court | 204,600 | 204,600 | 180,098 | 24,502 |
| 09 Supreme Court | 804,700 | 790,500 | 720,140 | 70,360 |
| 10 Legislature | 1,681,300 | 1,681,300 | 1,615,660 | 65,640 |
| 11 Office of the Auditor General | 1,223,000 | 1,223,000 | 1,190,999 | 32,001 |
| 12 Office of the Deputy Governor | 31,245,500 | 31,184,500 | 30,840,582 | 343,918 |
| 13 Department of Public Prosecution | 849,700 | 638,300 | 608,885 | 29,415 |
| 15 Office of The Premier | 14,152,300 | 13,460,200 | 13,067,897 | 392,303 |
| 20 Min. of Finance and Economic Management | 24,229,600 | 27,324,000 | 25,325,608 | 1,998,392 |
| 30 Min. of Agriculture, Lands, Housing etc | 6,658,800 | 6,397,800 | 6,240,564 | 157,236 |
| 35 Min. of Comms & Works | 12,788,200 | 13,049,200 | 12,956,930 | 92,270 |
| 40 Min. of Education Youth Affairs and Sports | 11,579,800 | 11,479,800 | 11,291,134 | 188,666 |
| 45 Min. of Health & Community Services | 21,578,900 | 22,678,900 | 22,638,773 | 40,127 |
| TOTAL CONS. FUND EXPENDITURE | 136,342,000 | 139,342,000 | 135,785,397 | 3,556,603 |
| DEVELOPMENT EXPENDITURE:- | | | | |
| VOTE 15/150 - OFFICE OF THE PREMIER | 6,942,900 | 7,092,400 | 1,251,570 | 5,840,830 |
| VOTE 35/350 - MIN. OF COMMS & WORKS | 50,519,800 | 50,653,800 | 11,702,884 | 38,950,916 |
| VOTE 20/200 - MIN. OF FIN & ECON DEV | 4,445,000 | 4,037,200 | 328,842 | 3,708,358 |
| VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING | 2,107,800 | 2,420,100 | 678,950 | 1,741,150 |
| VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR | 680,800 | 680,800 | - | 680,800 |
| VOTE 40/400 - MIN. OF HEALTH, COM SERVICES | 3,113,700 | 3,613,700 | 712,650 | 2,901,050 |
| VOTE 45/450 - MIN OF EDUCATION | 1,938,500 | 1,938,500 | 215,182 | 1,723,318 |
| TOTAL DEVELOPMENT EXPENDITURE | 69,748,500 | 70,436,500 | 14,890,078 | 55,546,422 |

CONSOLIDATED FUND - April 2021 to March 2022
Consolidated Statement of Comparison of Budget and Actual Amounts
(Budget Approved on a Cash Basis)
(Economic Classification of Payments)

| | Original Budget | Final Budget | Actual 2022 | Budget Variance | Actual 2021 | |
|---------------------------------------|-----------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| Cash Inflows | | | | | | |
| Taxation | 19 | 41,235,700 | 41,235,700 | 44,614,970 | (3,379,270) | 42,474,299 |
| Non Tax | 20 | 3,565,500 | 3,565,500 | 4,572,677 | (1,007,177) | 4,095,863 |
| Other receipts | 20 | 3,400,800 | 3,400,800 | 3,052,596 | 348,204 | 2,406,856 |
| Budgetary Aid | 21 | 86,140,000 | 86,140,000 | 84,534,872 | 1,605,128 | 93,607,582 |
| Development Grants | 21 | 69,748,500 | 70,436,500 | 22,317,647 | 48,118,853 | 19,461,365 |
| Total Receipts | | 204,090,500 | 204,778,500 | 159,092,763 | 45,685,737 | 162,045,965 |
| Cash Outflows | | | | | | |
| Personal Emoluments | 22 | 51,541,400 | 48,377,900 | 47,644,585 | 733,315 | 47,606,249 |
| Pension,Gratuities and Other Benefits | 22 | 13,056,600 | 13,987,700 | 13,979,713 | 7,987 | 13,616,158 |
| Goods & Services | 22 | 42,633,300 | 45,430,900 | 42,839,231 | 2,591,669 | 42,558,260 |
| Transfers and Subsidies | 22 | 17,725,000 | 17,609,400 | 17,586,857 | 22,543 | 17,986,074 |
| Social Services | 22 | 4,259,200 | 4,655,400 | 4,633,935 | 21,465 | 9,051,834 |
| Other Expenditure | 22 | 5,765,900 | 8,047,800 | 7,869,933 | 177,867 | 13,594,293 |
| Debt | 22 | 1,360,600 | 1,232,900 | 1,231,143 | 1,757 | 1,073,663 |
| Capital Expenditure | 26 | 69,748,500 | 70,436,500 | 14,890,078 | 55,546,422 | 19,459,574 |
| Total Outflows | | 206,090,500 | 209,778,500 | 150,675,475 | 59,103,025 | 164,946,105 |

CONSOLIDATED FUND - April 2021 To March 2022
Detailed Statement of Recurrent Revenue

| | ESTIMATE | ACTUAL REVENUE | SURPLUS/ (SHORTFALL) |
|--|-------------------|-------------------|----------------------|
| 1A - Tax Revenue | | | |
| Taxes on Income, Profits and Capital Gains | | | |
| 11001 Corporate Income Tax | 2,200,000 | 1,554,689 | (645,311) |
| 11002 Personal Income Tax | 14,350,000 | 14,547,453 | 197,453 |
| 11003 Withholding Tax | 350,000 | 1,202,096 | 852,096 |
| | 16,900,000 | 17,304,238 | 404,238 |
| Taxes on Property | | | |
| 11501 Property Tax | 745,000 | 773,999 | 28,999 |
| | 745,000 | 773,999 | 28,999 |
| Taxes on Domestic Goods & Services | | | |
| 12001 Hotel Occupancy Tax | 15,000 | 64,707 | 49,707 |
| 12002 Bank Interest Levy | 925,000 | 938,189 | 13,189 |
| 12003 Insurance Company levy | 250,000 | 234,866 | (15,134) |
| 12004 Stamp Duty | 460,000 | 459,108 | (892) |
| 12005 Embarkation Tax | 28,600 | 74,295 | 45,695 |
| 12006 Student Permit Fees | 106,000 | 1,400 | (104,600) |
| | 1,784,600 | 1,772,565 | (12,035) |
| Licences | | | |
| 12202 Universities & Colleges | 26,000 | 13,441 | (12,559) |
| 12203 Landholding Licences | 300,000 | 168,738 | (131,263) |
| 12204 Driver's licences | 384,600 | 353,768 | (30,832) |
| 12205 Firearm's Licences | 3,000 | 1,960 | (1,040) |
| 12207 Liquor & Still Licence | 125,000 | 112,800 | (12,200) |
| 12208 Motor Vehicle Licence | 1,360,000 | 1,320,479 | (39,521) |
| 12209 Telecommunication Licence | 820,100 | 737,153 | (82,947) |
| 12210 Trade Licence | 7,000 | 10,444 | 3,444 |
| 12214 Mining | - | 4,000 | 4,000 |
| | 3,025,700 | 2,722,783 | (302,917) |
| Taxes on International Trade & Transactions | | | |
| 12501 Import Duties | 6,750,000 | 7,286,604 | 536,604 |
| 12504 International Communication Levy | 100,000 | 49,116 | (50,884) |
| 12505 Consumption Tax | 10,500,000 | 12,488,293 | 1,988,293 |
| 12507 Customs Processing Fee | 650,000 | 734,709 | 84,709 |
| | 18,000,000 | 20,558,722 | 2,558,722 |
| Arrears of Taxes | | | |
| 12901 Company Tax arrears | 242,200 | 862,154 | 619,954 |
| 12902 Income Tax Arrears | 258,200 | 462,164 | 203,964 |
| 12903 Property Tax Arrears | 280,000 | 158,346 | (121,654) |
| | 780,400 | 1,482,664 | 702,264 |
| Total Tax Revenue | 41,235,700 | 44,614,970 | 3,379,270 |

CONSOLIDATED FUND - April 2021 To March 2022
Detailed Statement of Recurrent Revenue

| | ESTIMATE | ACTUAL REVENUE | SURPLUS/ (SHORTFALL) |
|--|------------------|------------------|----------------------|
| 1B - Non Tax Revenue | | | |
| 13002 Advertising & Broadcasting fees | 210,000 | 171,544 | (38,456) |
| 13003 Aircraft Landing Fees | 50,000 | 21,140 | (28,861) |
| 13005 Audit Fees | 60,000 | 28,700 | (31,300) |
| 13006 Cemetery Dues | 800 | 90 | (710) |
| 13007 Certificates of Birth etc. | 1,500 | 1,511 | 11 |
| 13008 Commissions on Money Orders | 500 | - | (500) |
| 13009 Company Registration | 150,000 | 101,154 | (48,846) |
| 13010 Customs Fines | 9,800 | 9,500 | (300) |
| 13011 Customs Officers Fees | 243,900 | 338,085 | 94,185 |
| 13012 Electricity Inspection Fees | 25,000 | 12,475 | (12,525) |
| 13015 High Court | 10,000 | 700 | (9,300) |
| 13016 Immigration Fees | 130,000 | 120,814 | (9,186) |
| 13020 Magistrate Court | 55,000 | 90,229 | 35,229 |
| 13021 Naturalization Fees | 270,000 | 198,870 | (71,130) |
| 13022 Real Estate Agents Regis. | 18,000 | 17,500 | (500) |
| 13023 Registration of Titles | 150,000 | 128,136 | (21,864) |
| 13025 Trade Marks & Patents | 90,000 | 106,870 | 16,870 |
| 13026 Weights & Measures | - | 6 | 6 |
| 13027 Work Permit Fees | 150,000 | 183,444 | 33,444 |
| 13030 Planning Application Fees | 20,000 | 13,895 | (6,105) |
| 13031 Security Charge | 11,500 | 35,795 | 24,295 |
| 13032 PWD Labatory | 20,000 | 28,625 | 8,625 |
| 13034 Sand Mining | 2,000 | 2,800 | 800 |
| 13035 GIS User Fees | 1,000 | - | (1,000) |
| 13036 Internet Domain Management | - | 182,193 | 182,193 |
| 13037 Scenic Flights | 5,000 | 14,672 | 9,672 |
| 13038 Shipping Fees | - | 3,400 | 3,400 |
| 13040 Fingerprint Processing Fee | 5,000 | - | (5,000) |
| 13041 Supreme Court Services | - | 41,750 | 41,750 |
| 13048 Rent Collected | 5,500 | - | (5,500) |
| 13049 Abattoir Fees | - | 12,690 | 12,690 |
| 13052 Cargo Fees | 72,000 | - | (72,000) |
| 13053 Remote Workers Fees | 13,500 | 5,420 | (8,080) |
| 13054 Consignment Charge | 6,000 | - | (6,000) |
| 13055 Dealer & Mechanic Garage Mark | - | 1,800 | 1,800 |
| 13099 Other Fees Fines and Permits | - | 800 | 800 |
| Total | 1,786,000 | 1,874,608 | 88,608 |
| Rents, Interest and Dividends | | | |
| 13502 Concessions Rental - Airport | 20,000 | 15,330 | (4,670) |
| 13503 Port Auth. CDB Loan Int #1 SFR-ORM | 240,000 | 178,860 | (61,140) |
| 13506 Personal Advances | 48,500 | 20,213 | (28,287) |
| 13512 BOM Dividend | - | 792,114 | 792,114 |
| 13508 Royalties - Quarries | 800,000 | 760,875 | (39,125) |
| 13599 Misc Rents, Interests, Dividends | 556,000 | 55,510 | (500,490) |
| Total | 1,664,500 | 1,822,901 | 158,401 |

CONSOLIDATED FUND - April 2021 To March 2022
Detailed Statement of Recurrent Revenue

| | ESTIMATE | ACTUAL REVENUE | SURPLUS/ (SHORTFALL) |
|--------------------------------------|--------------------|--------------------|----------------------|
| Reimbursements | | | |
| 14503 Overpayment Recovered | 15,000 | 45 | (14,955) |
| 14504 Previous Years Reimbursement | 20,000 | 755,681 | 735,681 |
| 14505 Reimbursements | - | 119,442 | 119,442 |
| 14599 Other Reimbursements | 80,000 | - | (80,000) |
| Total | 115,000 | 875,168 | 760,168 |
| Budgets and Grants | | | |
| 15001 Special Budgetary Assistance | 86,140,000 | 84,534,872 | (1,605,128) |
| Total | 86,140,000 | 84,534,872 | (1,605,128) |
| Other Revenue | | | |
| 16002 Gain on Exchange | 905,700 | - | (905,700) |
| 16006 Port Auth. Prin. - 01/SFR(OCR) | - | 287,935 | 287,935 |
| 16014 Disposal of Vehicles | 385,000 | 26,900 | (358,100) |
| 16015 Fisheries Receipts | 14,000 | 3,725 | (10,275) |
| 16017 Hire of Agriculture Equipment | 2,000 | 6,480 | 4,480 |
| 16018 Hospital Receipts | 7,000 | 1,499,583 | 1,492,583 |
| 16019 Navigational Charge | 485,000 | 34,542 | (450,458) |
| 16020 Nursery School Receipts | 55,000 | 87,014 | 32,014 |
| 16021 Parcel Post | 75,000 | 127,657 | 52,657 |
| 16022 Plant Propagation | 230,000 | 10,965 | (219,035) |
| 16023 Proceeds of Customs Auction | 13,000 | 23,366 | 10,366 |
| 16025 Sale of Government Lands | 3,000 | 2,400 | (600) |
| 16026 Sale of Maps etc. | - | 9,988 | 9,988 |
| 16028 Sale of Trees | 12,000 | 13,755 | 1,755 |
| 16029 Sale of Unallocated Stores | 8,000 | - | (8,000) |
| 16030 School Bus Receipts | 100 | 60,573 | 60,473 |
| 16031 School Feeding | 65,000 | 40,983 | (24,018) |
| 16032 Stamp Sales | 55,000 | 178,540 | 123,540 |
| 16033 Sale of Gov't Property | 200,000 | 15,000 | (185,000) |
| 16034 Petty Receipts | 65,000 | 8,173 | (56,827) |
| 16035 Gain on remittances | 24,000 | - | (24,000) |
| 16036 Sale of Laws etc | 2,000 | 2,073 | 73 |
| 16038 Lease of Government lands | - | 4,700 | 4,700 |
| 16039 Revenue from re-saleable Stock | 100,000 | 51,614 | (48,386) |
| 16041 Revenue from Mechanical Spares | 10,000 | 16,185 | 6,185 |
| 16042 Revenue from Plant & Workshop | 353,600 | 277,607 | (75,993) |
| 16046 Post Office Box Fees | - | 28,336 | 28,336 |
| 16047 Annual Summer Workshop | 31,200 | 2,950 | (28,250) |
| 16049 Election Candidate Fees | 5,000 | - | (5,000) |
| 16053 Sanitary & Phytosanitary fees | 15,000 | 11,860 | (3,140) |
| 16054 PAKYA Freight Receipts | 15,000 | 122,966 | 107,966 |
| 16099 Other Receipts | 265,200 | 96,728 | (168,472) |
| Total | 3,400,800 | 3,052,596 | (348,204) |
| Total Non-Tax Revenue | 93,106,300 | 92,160,146 | (946,154) |
| Total Tax and Non-Tax Revenue | 134,342,000 | 136,775,116 | 2,433,116 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| 05:Police | | | | | | | |
| 050:Fire Fighting & Rescue Service | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,138,400 | 0 | 0 | 26,900 | 1,111,500 | 1,111,204 | 296 |
| 216:Allowances | 181,800 | 0 | 6,400 | 0 | 188,200 | 188,020 | 180 |
| TOTAL | 1,320,200 | 0 | 6,400 | 26,900 | 1,299,700 | 1,299,224 | 476 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 7,600 | 0 | 0 | 0 | 7,600 | 7,508 | 92 |
| 230:Uniforms and Protective Clothing | 20,000 | 0 | 0 | 0 | 20,000 | 17,459 | 2,541 |
| 232:Maintenance Services | 65,000 | 0 | 0 | 0 | 65,000 | 64,662 | 338 |
| 242:Training | 20,000 | 0 | 0 | 5,000 | 15,000 | 13,900 | 1,100 |
| TOTAL | 112,600 | 0 | 0 | 5,000 | 107,600 | 103,529 | 4,071 |
| TOTAL HEAD 050 | 1,432,800 | 0 | 6,400 | 31,900 | 1,407,300 | 1,402,753 | 4,547 |
| 51:Policing Service | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 2,869,300 | 0 | 52,200 | 0 | 2,921,500 | 2,889,879 | 31,621 |
| 216:Allowances | 465,600 | 0 | 24,400 | 0 | 490,000 | 480,860 | 9,140 |
| TOTAL | 3,334,900 | 0 | 76,600 | 0 | 3,411,500 | 3,370,739 | 40,761 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 49,500 | 0 | 0 | 25,200 | 24,300 | 24,295 | 5 |
| 224:Utilities | 200,000 | 0 | 0 | 0 | 200,000 | 200,000 | 0 |
| 226:Communication Expenses | 70,000 | 0 | 0 | 0 | 70,000 | 69,985 | 15 |
| 228:Supplies and Materials | 30,000 | 0 | 0 | 0 | 30,000 | 29,999 | 1 |
| 229:Furniture & Equipment and Other Resources | 36,500 | 0 | 85,000 | 0 | 121,500 | 121,289 | 211 |
| 230:Uniforms and Protective Clothing | 80,000 | 0 | 0 | 0 | 80,000 | 79,648 | 352 |
| 232:Maintenance Services | 165,000 | 0 | 36,100 | 0 | 201,100 | 201,098 | 2 |
| 236:Professional Fees | 338,100 | 273,500 | 60,000 | 0 | 671,600 | 663,035 | 8,565 |
| 238:Insurance | 4,000 | 0 | 0 | 1,300 | 2,700 | 2,666 | 34 |
| 242:Training | 135,000 | 0 | 0 | 46,000 | 89,000 | 88,601 | 399 |
| 246:Printing and Binding | 10,000 | 0 | 0 | 0 | 10,000 | 9,997 | 3 |
| TOTAL | 1,118,100 | 273,500 | 181,100 | 72,500 | 1,500,200 | 1,490,614 | 9,586 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 40,000 | 0 | 0 | 17,900 | 22,100 | 21,935 | 165 |
| TOTAL | 40,000 | 0 | 0 | 17,900 | 22,100 | 21,935 | 165 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,989 | 11 |
| 284:Border Security | 70,000 | 0 | 0 | 42,300 | 27,700 | 21,848 | 5,852 |
| TOTAL | 72,000 | 0 | 0 | 42,300 | 29,700 | 23,837 | 5,863 |
| TOTAL HEAD 51 | 4,565,000 | 273,500 | 257,700 | 132,700 | 4,963,500 | 4,907,125 | 56,375 |
| 052:Financial Crime and Analysis Unit | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 173,200 | 0 | 8,600 | 0 | 181,800 | 180,900 | 900 |
| 216:Allowances | 28,400 | 0 | 0 | 6,200 | 22,200 | 21,300 | 900 |
| TOTAL | 201,600 | 0 | 8,600 | 6,200 | 204,000 | 202,200 | 1,800 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 5,200 | 0 | 15,300 | 0 | 20,500 | 20,393 | 107 |
| 224:Utilities | 12,000 | 0 | 0 | 0 | 12,000 | 11,754 | 246 |
| 226:Communication Expenses | 12,000 | 0 | 0 | 0 | 12,000 | 12,000 | 0 |
| 228:Supplies and Materials | 10,000 | 0 | 0 | 0 | 10,000 | 9,948 | 52 |
| 229:Furniture & Equipment and Other Resources | 40,200 | 0 | 0 | 0 | 40,200 | 40,200 | 0 |
| 232:Maintenance Services | 40,000 | 0 | 0 | 38,600 | 1,400 | 1,312 | 88 |
| 234:Rental of Assets | 42,000 | 0 | 0 | 0 | 42,000 | 42,000 | 0 |
| 236:Professional Fees | 3,500 | 0 | 0 | 3,500 | 0 | 0 | 0 |
| 242:Training | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 0 |
| TOTAL | 174,900 | 0 | 15,300 | 52,100 | 138,100 | 137,607 | 493 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,400 | 0 | 0 | 1,200 | 200 | 150 | 50 |
| TOTAL | 1,400 | 0 | 0 | 1,200 | 200 | 150 | 50 |
| TOTAL HEAD 052 | 377,900 | 0 | 23,900 | 59,500 | 342,300 | 339,957 | 2,343 |
| 53:Border Security | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 578,000 | 0 | 0 | 14,100 | 563,900 | 560,368 | 3,532 |
| 216:Allowances | 103,100 | 0 | 9,600 | 0 | 112,700 | 111,812 | 888 |
| TOTAL | 681,100 | 0 | 9,600 | 14,100 | 676,600 | 672,180 | 4,420 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 29,200 | 0 | 0 | 0 | 29,200 | 29,179 | 21 |
| 229:Furniture & Equipment and Other Resources | 37,500 | 0 | 0 | 0 | 37,500 | 37,500 | 0 |
| 230:Uniforms and Protective Clothing | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 |
| 232:Maintenance Services | 248,000 | 0 | 0 | 0 | 248,000 | 247,828 | 172 |
| 238:Insurance | 100,000 | 0 | 0 | 9,200 | 90,800 | 90,691 | 109 |
| 242:Training | 50,000 | 0 | 0 | 48,300 | 1,700 | 1,605 | 95 |
| TOTAL | 494,700 | 0 | 0 | 57,500 | 437,200 | 436,802 | 398 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 5,000 | 0 | 0 | 1,900 | 3,100 | 3,024 | 76 |
| TOTAL | 5,000 | 0 | 0 | 1,900 | 3,100 | 3,024 | 76 |
| TOTAL HEAD 53 | 1,180,800 | 0 | 9,600 | 73,500 | 1,116,900 | 1,112,007 | 4,893 |
| FINAL SUMMARY FOR VOTE 05:Police | | | | | | | |
| Personal Emoluments | | | | | | | |
| Fire Fighting & Rescue Service | 1,320,200 | 0 | 6,400 | 26,900 | 1,299,700 | 1,299,224 | 476 |
| Policing Service | 3,334,900 | 0 | 76,600 | 0 | 3,411,500 | 3,370,739 | 40,761 |
| Financial Crime and Analysis Unit | 201,600 | 0 | 8,600 | 6,200 | 204,000 | 202,200 | 1,800 |
| Border Security | 681,100 | 0 | 9,600 | 14,100 | 676,600 | 672,180 | 4,420 |
| TOTAL | 5,537,800 | 0 | 101,200 | 47,200 | 5,591,800 | 5,544,342 | 47,458 |
| Goods & Services | | | | | | | |
| Fire Fighting & Rescue Service | 112,600 | 0 | 0 | 5,000 | 107,600 | 103,529 | 4,071 |
| Policing Service | 1,118,100 | 273,500 | 181,100 | 72,500 | 1,500,200 | 1,490,614 | 9,586 |
| Financial Crime and Analysis Unit | 174,900 | 0 | 15,300 | 52,100 | 138,100 | 137,607 | 493 |
| Border Security | 494,700 | 0 | 0 | 57,500 | 437,200 | 436,802 | 398 |
| TOTAL | 1,900,300 | 273,500 | 196,400 | 187,100 | 2,183,100 | 2,168,552 | 14,548 |
| Transfers and Subsidies | | | | | | | |
| Policing Service | 40,000 | 0 | 0 | 17,900 | 22,100 | 21,935 | 165 |
| TOTAL | 40,000 | 0 | 0 | 17,900 | 22,100 | 21,935 | 165 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| Policing Service | 72,000 | 0 | 0 | 42,300 | 29,700 | 23,837 | 5,863 |
| Financial Crime and Analysis Unit | 1,400 | 0 | 0 | 1,200 | 200 | 150 | 50 |
| Border Security | 5,000 | 0 | 0 | 1,900 | 3,100 | 3,024 | 76 |
| TOTAL | 78,400 | 0 | 0 | 45,400 | 33,000 | 27,011 | 5,989 |
| TOTAL VOTE:05 | 7,556,500 | 273,500 | 297,600 | 297,600 | 7,830,000 | 7,761,841 | 68,159 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 5,537,800 | 0 | 101,200 | 47,200 | 5,591,800 | 5,544,342 | 47,458 |
| Goods & Services | 1,900,300 | 273,500 | 196,400 | 187,100 | 2,183,100 | 2,168,552 | 14,548 |
| Transfers and Subsidies | 40,000 | 0 | 0 | 17,900 | 22,100 | 21,935 | 165 |
| Other Expenditure | 78,400 | 0 | 0 | 45,400 | 33,000 | 27,011 | 5,989 |
| TOTAL VOTE:05 | 7,556,500 | 273,500 | 297,600 | 297,600 | 7,830,000 | 7,761,841 | 68,159 |
| 07:Legal | | | | | | | |
| 070:Legal Department | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 842,100 | (145,000) | 0 | 0 | 697,100 | 696,013 | 1,087 |
| 216:Allowances | 675,500 | (183,500) | 0 | 0 | 492,000 | 489,999 | 2,001 |
| TOTAL | 1,517,600 | (328,500) | 0 | 0 | 1,189,100 | 1,186,013 | 3,087 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 44,500 | 0 | 0 | 0 | 44,500 | 44,468 | 33 |
| TOTAL | 44,500 | 0 | 0 | 0 | 44,500 | 44,468 | 33 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 2,000 | 0 | 0 | 0 | 2,000 | 965 | 1,035 |
| 222:International Travel and Subsistence | 14,700 | (14,700) | 0 | 0 | 0 | 0 | 0 |
| 224:Utilities | 18,000 | 0 | 0 | 0 | 18,000 | 13,573 | 4,427 |
| 226:Communication Expenses | 12,000 | 0 | 0 | 0 | 12,000 | 9,131 | 2,869 |
| 228:Supplies and Materials | 11,000 | 0 | 0 | 1,500 | 9,500 | 5,604 | 3,896 |
| 229:Furniture & Equipment and Other Resources | 16,000 | 0 | 0 | 0 | 16,000 | 4,262 | 11,738 |
| 232:Maintenance Services | 5,300 | 0 | 2,300 | 0 | 7,600 | 7,418 | 182 |
| 236:Professional Fees | 12,000 | 0 | 16,300 | 56,800 | (28,500) | 62,084 | (90,584) |
| 246:Printing and Binding | 1,000 | 0 | 0 | 800 | 200 | 0 | 200 |
| TOTAL | 92,000 | (14,700) | 18,600 | 59,100 | 36,800 | 103,038 | (66,238) |
| Social Services | | | | | | | |
| 265:Public Welfare Services | 40,000 | (31,000) | 0 | 0 | 9,000 | 9,000 | 0 |
| TOTAL | 40,000 | (31,000) | 0 | 0 | 9,000 | 9,000 | 0 |
| Other Expenditure | | | | | | | |
| 272:Claims against Government | 35,000 | (15,000) | 0 | 16,300 | 3,700 | 1,129 | 2,571 |
| 275:Sundry Expenses | 60,000 | 0 | 56,800 | 0 | 116,800 | 2,637 | 114,163 |
| TOTAL | 95,000 | (15,000) | 56,800 | 16,300 | 120,500 | 3,766 | 116,734 |
| TOTAL HEAD 070 | 1,789,100 | (389,200) | 75,400 | 75,400 | 1,399,900 | 1,346,284 | 53,616 |
| FINAL SUMMARY FOR VOTE 07:Legal | | | | | | | |
| Personal Emoluments | | | | | | | |
| Legal Department | 1,517,600 | (328,500) | 0 | 0 | 1,189,100 | 1,186,013 | 3,087 |
| TOTAL | 1,517,600 | (328,500) | 0 | 0 | 1,189,100 | 1,186,013 | 3,087 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Legal Department | 44,500 | 0 | 0 | 0 | 44,500 | 44,468 | 33 |
| TOTAL | 44,500 | 0 | 0 | 0 | 44,500 | 44,468 | 33 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|---------------|---------------------|-----------------------|----------------------|
| Goods & Services | | | | | | | |
| Legal Department | 92,000 | (14,700) | 18,600 | 59,100 | 36,800 | 103,038 | (66,238) |
| TOTAL | 92,000 | (14,700) | 18,600 | 59,100 | 36,800 | 103,038 | (66,238) |
| Social Services | | | | | | | |
| Legal Department | 40,000 | (31,000) | 0 | 0 | 9,000 | 9,000 | 0 |
| TOTAL | 40,000 | (31,000) | 0 | 0 | 9,000 | 9,000 | 0 |
| Other Expenditure | | | | | | | |
| Legal Department | 95,000 | (15,000) | 56,800 | 16,300 | 120,500 | 3,766 | 116,734 |
| TOTAL | 95,000 | (15,000) | 56,800 | 16,300 | 120,500 | 3,766 | 116,734 |
| TOTAL VOTE:07 | 1,789,100 | (389,200) | 75,400 | 75,400 | 1,399,900 | 1,346,284 | 53,616 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 1,517,600 | (328,500) | 0 | 0 | 1,189,100 | 1,186,013 | 3,087 |
| Pension,Gratuities and Other Benefits | 44,500 | 0 | 0 | 0 | 44,500 | 44,468 | 33 |
| Goods & Services | 92,000 | (14,700) | 18,600 | 59,100 | 36,800 | 103,038 | (66,238) |
| Social Services | 40,000 | (31,000) | 0 | 0 | 9,000 | 9,000 | 0 |
| Other Expenditure | 95,000 | (15,000) | 56,800 | 16,300 | 120,500 | 3,766 | 116,734 |
| TOTAL VOTE:07 | 1,789,100 | (389,200) | 75,400 | 75,400 | 1,399,900 | 1,346,284 | 53,616 |
| 08:Magistrate's Court | | | | | | | |
| 080:Magistrate's Court | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 115,500 | 0 | 0 | 0 | 115,500 | 113,666 | 1,834 |
| 216:Allowances | 1,800 | 0 | 1,000 | 0 | 2,800 | 2,675 | 125 |
| TOTAL | 117,300 | 0 | 1,000 | 0 | 118,300 | 116,341 | 1,959 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 3,600 | 0 | 0 | 0 | 3,600 | 3,545 | 55 |
| 226:Communication Expenses | 3,600 | 0 | 0 | 0 | 3,600 | 3,034 | 566 |
| 228:Supplies and Materials | 5,100 | 0 | 0 | 0 | 5,100 | 4,912 | 188 |
| 236:Professional Fees | 60,000 | 0 | 0 | 0 | 60,000 | 46,387 | 13,613 |
| 246:Printing and Binding | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 |
| TOTAL | 77,300 | 0 | 0 | 0 | 77,300 | 57,877 | 19,423 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 10,000 | 0 | 0 | 1,000 | 9,000 | 5,879 | 3,121 |
| TOTAL | 10,000 | 0 | 0 | 1,000 | 9,000 | 5,879 | 3,121 |
| TOTAL HEAD 080 | 204,600 | 0 | 1,000 | 1,000 | 204,600 | 180,098 | 24,502 |
| FINAL SUMMARY FOR VOTE 08:Magistrate's Court | | | | | | | |
| Personal Emoluments | | | | | | | |
| Magistrate's Court | 117,300 | 0 | 1,000 | 0 | 118,300 | 116,341 | 1,959 |
| TOTAL | 117,300 | 0 | 1,000 | 0 | 118,300 | 116,341 | 1,959 |
| Goods & Services | | | | | | | |
| Magistrate's Court | 77,300 | 0 | 0 | 0 | 77,300 | 57,877 | 19,423 |
| TOTAL | 77,300 | 0 | 0 | 0 | 77,300 | 57,877 | 19,423 |
| Other Expenditure | | | | | | | |
| Magistrate's Court | 10,000 | 0 | 0 | 1,000 | 9,000 | 5,879 | 3,121 |
| TOTAL | 10,000 | 0 | 0 | 1,000 | 9,000 | 5,879 | 3,121 |
| TOTAL VOTE:08 | 204,600 | 0 | 1,000 | 1,000 | 204,600 | 180,098 | 24,502 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|----------------------|----------------------|---------------------------|--------------------------|--------------|---------------------|-----------------------|----------------------|
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 117,300 | 0 | 1,000 | 0 | 118,300 | 116,341 | 1,959 |
| Goods & Services | 77,300 | 0 | 0 | 0 | 77,300 | 57,877 | 19,423 |
| Other Expenditure | 10,000 | 0 | 0 | 1,000 | 9,000 | 5,879 | 3,121 |
| TOTAL VOTE:08 | 204,600 | 0 | 1,000 | 1,000 | 204,600 | 180,098 | 24,502 |

09:Supreme Court

090:Supreme Court

Personal Emoluments

| | | | | | | | |
|-------------------------|----------------|-----------------|----------|---------------|----------------|----------------|---------------|
| 210:Personal Emoluments | 431,500 | (14,200) | 0 | 0 | 417,300 | 398,576 | 18,724 |
| 216:Allowances | 123,000 | 0 | 0 | 40,000 | 83,000 | 74,251 | 8,749 |
| TOTAL | 554,500 | (14,200) | 0 | 40,000 | 500,300 | 472,827 | 27,473 |

Goods & Services

| | | | | | | | |
|-------------------------------|----------------|----------|---------------|----------|----------------|----------------|---------------|
| 220:Local Travel | 7,200 | 0 | 0 | 0 | 7,200 | 2,374 | 4,826 |
| 226:Communication Expenses | 15,600 | 0 | 0 | 0 | 15,600 | 8,469 | 7,131 |
| 228:Supplies and Materials | 20,000 | 0 | 1,500 | 0 | 21,500 | 21,284 | 216 |
| 232:Maintenance Services | 7,500 | 0 | 0 | 0 | 7,500 | 890 | 6,610 |
| 234:Rental of Assets | 21,500 | 0 | 0 | 0 | 21,500 | 18,474 | 3,026 |
| 236:Professional Fees | 150,000 | 0 | 40,000 | 0 | 190,000 | 181,755 | 8,245 |
| 240:Hosting and Entertainment | 6,400 | 0 | 0 | 0 | 6,400 | 0 | 6,400 |
| 246:Printing and Binding | 7,000 | 0 | 0 | 0 | 7,000 | 4,170 | 2,830 |
| TOTAL | 235,200 | 0 | 41,500 | 0 | 276,700 | 237,416 | 39,284 |

Other Expenditure

| | | | | | | | |
|---------------------|---------------|----------|----------|--------------|---------------|--------------|--------------|
| 275:Sundry Expenses | 15,000 | 0 | 0 | 1,500 | 13,500 | 9,897 | 3,603 |
| TOTAL | 15,000 | 0 | 0 | 1,500 | 13,500 | 9,897 | 3,603 |

| | | | | | | | |
|-----------------------|----------------|-----------------|---------------|---------------|----------------|----------------|---------------|
| TOTAL HEAD 090 | 804,700 | (14,200) | 41,500 | 41,500 | 790,500 | 720,140 | 70,360 |
|-----------------------|----------------|-----------------|---------------|---------------|----------------|----------------|---------------|

FINAL SUMMARY FOR VOTE 09:Supreme Court

Personal Emoluments

| | | | | | | | |
|---------------|----------------|-----------------|----------|---------------|----------------|----------------|---------------|
| Supreme Court | 554,500 | (14,200) | 0 | 40,000 | 500,300 | 472,827 | 27,473 |
| TOTAL | 554,500 | (14,200) | 0 | 40,000 | 500,300 | 472,827 | 27,473 |

Goods & Services

| | | | | | | | |
|---------------|----------------|----------|---------------|----------|----------------|----------------|---------------|
| Supreme Court | 235,200 | 0 | 41,500 | 0 | 276,700 | 237,416 | 39,284 |
| TOTAL | 235,200 | 0 | 41,500 | 0 | 276,700 | 237,416 | 39,284 |

Other Expenditure

| | | | | | | | |
|---------------|---------------|----------|----------|--------------|---------------|--------------|--------------|
| Supreme Court | 15,000 | 0 | 0 | 1,500 | 13,500 | 9,897 | 3,603 |
| TOTAL | 15,000 | 0 | 0 | 1,500 | 13,500 | 9,897 | 3,603 |

| | | | | | | | |
|----------------------|----------------|-----------------|---------------|---------------|----------------|----------------|---------------|
| TOTAL VOTE:09 | 804,700 | (14,200) | 41,500 | 41,500 | 790,500 | 720,140 | 70,360 |
|----------------------|----------------|-----------------|---------------|---------------|----------------|----------------|---------------|

GRAND SUMMARY

| | | | | | | | |
|----------------------|----------------|-----------------|---------------|---------------|----------------|----------------|---------------|
| Personal Emoluments | 554,500 | (14,200) | 0 | 40,000 | 500,300 | 472,827 | 27,473 |
| Goods & Services | 235,200 | 0 | 41,500 | 0 | 276,700 | 237,416 | 39,284 |
| Other Expenditure | 15,000 | 0 | 0 | 1,500 | 13,500 | 9,897 | 3,603 |
| TOTAL VOTE:09 | 804,700 | (14,200) | 41,500 | 41,500 | 790,500 | 720,140 | 70,360 |

10:Legislature

100:Legislature

Personal Emoluments

| | | | | | | | |
|-------------------------|----------------|----------|--------------|---------------|----------------|----------------|--------------|
| 210:Personal Emoluments | 623,000 | 0 | 6,000 | 0 | 629,000 | 628,970 | 30 |
| 216:Allowances | 255,000 | 0 | 0 | 43,200 | 211,800 | 210,412 | 1,388 |
| TOTAL | 878,000 | 0 | 6,000 | 43,200 | 840,800 | 839,382 | 1,418 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|------------------------------|-----------------------------------|----------------------------------|------------------|-----------------------------|-------------------------------|------------------------------|
| Goods & Services | | | | | | | |
| 220:Local Travel | 4,000 | 0 | 0 | 0 | 4,000 | 2,853 | 1,147 |
| 224:Utilities | 15,000 | 0 | 0 | 0 | 15,000 | 13,928 | 1,072 |
| 226:Communication Expenses | 14,000 | 0 | 0 | 0 | 14,000 | 10,920 | 3,080 |
| 228:Supplies and Materials | 5,100 | 0 | 0 | 0 | 5,100 | 5,099 | 1 |
| 229:Furniture & Equipment and Other Resources | 20,000 | 0 | 46,500 | 0 | 66,500 | 66,330 | 170 |
| 232:Maintenance Services | 3,500 | 0 | 0 | 0 | 3,500 | 3,110 | 390 |
| 234:Rental of Assets | 77,800 | 0 | 4,800 | 0 | 82,600 | 82,356 | 245 |
| 236:Professional Fees | 40,000 | 0 | 52,100 | 0 | 92,100 | 87,508 | 4,592 |
| 244:Advertising | 11,200 | 0 | 0 | 0 | 11,200 | 11,200 | 0 |
| 246:Printing and Binding | 18,000 | 0 | 0 | 0 | 18,000 | 9,701 | 8,299 |
| TOTAL | 208,600 | 0 | 103,400 | 0 | 312,000 | 293,005 | 18,995 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 |
| TOTAL | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,500 | 0 | 27,100 | 0 | 29,600 | 29,201 | 399 |
| TOTAL | 2,500 | 0 | 27,100 | 0 | 29,600 | 29,201 | 399 |
| TOTAL HEAD 100 | 1,124,100 | 0 | 136,500 | 43,200 | 1,217,400 | 1,196,588 | 20,812 |
| 101:Constitution Commission Secretariat | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 176,700 | 0 | 0 | 0 | 176,700 | 174,840 | 1,860 |
| 216:Allowances | 19,200 | 0 | 0 | 0 | 19,200 | 18,907 | 293 |
| TOTAL | 195,900 | 0 | 0 | 0 | 195,900 | 193,747 | 2,153 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 19,200 | 0 | 0 | 0 | 19,200 | 19,116 | 84 |
| TOTAL | 19,200 | 0 | 0 | 0 | 19,200 | 19,116 | 84 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 7,000 | 0 | 0 | 7,000 | 0 | 0 | 0 |
| 228:Supplies and Materials | 4,200 | 0 | 0 | 0 | 4,200 | 4,200 | 0 |
| 229:Furniture & Equipment and Other Resources | 2,500 | 0 | 0 | 0 | 2,500 | 1,628 | 872 |
| 232:Maintenance Services | 7,000 | 0 | 0 | 0 | 7,000 | 6,961 | 39 |
| 234:Rental of Assets | 4,800 | 0 | 0 | 4,800 | 0 | 0 | 0 |
| 236:Professional Fees | 160,000 | 0 | 0 | 76,500 | 83,500 | 54,090 | 29,410 |
| 242:Training | 5,000 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 244:Advertising | 3,000 | 0 | 0 | 0 | 3,000 | 0 | 3,000 |
| 246:Printing and Binding | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL | 196,500 | 0 | 0 | 93,300 | 103,200 | 69,879 | 33,321 |
| Other Expenditure | | | | | | | |
| 280:Programme, Production and Promotion | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| TOTAL | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| TOTAL HEAD 101 | 412,600 | 0 | 0 | 93,300 | 319,300 | 282,742 | 36,558 |
| 103:Office Of The Opposition | | | | | | | |
| Goods & Services | | | | | | | |
| 224:Utilities | 10,000 | 0 | 0 | 0 | 10,000 | 4,025 | 5,975 |
| 226:Communication Expenses | 6,000 | 0 | 0 | 0 | 6,000 | 4,323 | 1,677 |
| 228:Supplies and Materials | 3,400 | 0 | 0 | 0 | 3,400 | 3,389 | 11 |
| 229:Furniture & Equipment and Other Resources | 2,500 | 0 | 0 | 0 | 2,500 | 2,145 | 355 |
| 232:Maintenance Services | 2,700 | 0 | 0 | 0 | 2,700 | 2,663 | 37 |
| 234:Rental of Assets | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 |
| 236:Professional Fees | 90,000 | 0 | 0 | 0 | 90,000 | 89,785 | 215 |
| TOTAL | 144,600 | 0 | 0 | 0 | 144,600 | 136,331 | 8,269 |
| TOTAL HEAD 103 | 144,600 | 0 | 0 | 0 | 144,600 | 136,331 | 8,269 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| FINAL SUMMARY FOR VOTE 10:Legislature | | | | | | | |
| Personal Emoluments | | | | | | | |
| Legislature | 878,000 | 0 | 6,000 | 43,200 | 840,800 | 839,382 | 1,418 |
| Constitution Commission Secretariat | 195,900 | 0 | 0 | 0 | 195,900 | 193,747 | 2,153 |
| TOTAL | 1,073,900 | 0 | 6,000 | 43,200 | 1,036,700 | 1,033,129 | 3,571 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Constitution Commission Secretariat | 19,200 | 0 | 0 | 0 | 19,200 | 19,116 | 84 |
| TOTAL | 19,200 | 0 | 0 | 0 | 19,200 | 19,116 | 84 |
| Goods & Services | | | | | | | |
| Legislature | 208,600 | 0 | 103,400 | 0 | 312,000 | 293,005 | 18,995 |
| Constitution Commission Secretariat | 196,500 | 0 | 0 | 93,300 | 103,200 | 69,879 | 33,321 |
| Office Of The Opposition | 144,600 | 0 | 0 | 0 | 144,600 | 136,331 | 8,269 |
| TOTAL | 549,700 | 0 | 103,400 | 93,300 | 559,800 | 499,215 | 60,585 |
| Transfers and Subsidies | | | | | | | |
| Legislature | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 |
| TOTAL | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 |
| Other Expenditure | | | | | | | |
| Legislature | 2,500 | 0 | 27,100 | 0 | 29,600 | 29,201 | 399 |
| Constitution Commission Secretariat | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| TOTAL | 3,500 | 0 | 27,100 | 0 | 30,600 | 29,201 | 1,399 |
| TOTAL VOTE:10 | 1,681,300 | 0 | 136,500 | 136,500 | 1,681,300 | 1,615,660 | 65,640 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 1,073,900 | 0 | 6,000 | 43,200 | 1,036,700 | 1,033,129 | 3,571 |
| Pension,Gratuities and Other Benefits | 19,200 | 0 | 0 | 0 | 19,200 | 19,116 | 84 |
| Goods & Services | 549,700 | 0 | 103,400 | 93,300 | 559,800 | 499,215 | 60,585 |
| Transfers and Subsidies | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 |
| Other Expenditure | 3,500 | 0 | 27,100 | 0 | 30,600 | 29,201 | 1,399 |
| TOTAL VOTE:10 | 1,681,300 | 0 | 136,500 | 136,500 | 1,681,300 | 1,615,660 | 65,640 |
| 11:Audit | | | | | | | |
| 110:Audit Department | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 788,800 | 0 | 0 | 0 | 788,800 | 772,682 | 16,118 |
| 212:Wages | 18,000 | 0 | 0 | 0 | 18,000 | 18,000 | 0 |
| 216:Allowances | 105,400 | 0 | 8,400 | 0 | 113,800 | 112,190 | 1,610 |
| TOTAL | 912,200 | 0 | 8,400 | 0 | 920,600 | 902,872 | 17,728 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 66,100 | 0 | 0 | 0 | 66,100 | 64,520 | 1,581 |
| TOTAL | 66,100 | 0 | 0 | 0 | 66,100 | 64,520 | 1,581 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 6,000 | 0 | 0 | 0 | 6,000 | 4,792 | 1,208 |
| 222:International Travel and Subsistence | 4,200 | 0 | 0 | 4,200 | 0 | 0 | 0 |
| 224:Utilities | 27,600 | 0 | 0 | 0 | 27,600 | 24,484 | 3,116 |
| 226:Communication Expenses | 7,500 | 0 | 0 | 1,000 | 6,500 | 5,335 | 1,165 |
| 228:Supplies and Materials | 5,900 | 0 | 1,000 | 0 | 6,900 | 6,892 | 8 |
| 229:Furniture & Equipment and Other Resources | 10,000 | 0 | 3,500 | 0 | 13,500 | 13,400 | 100 |
| 232:Maintenance Services | 4,700 | 0 | 0 | 0 | 4,700 | 3,842 | 858 |
| 234:Rental of Assets | 80,400 | 0 | 0 | 0 | 80,400 | 80,040 | 360 |
| 236:Professional Fees | 70,600 | 0 | 1,900 | 0 | 72,500 | 72,465 | 35 |
| 242:Training | 20,000 | 0 | 0 | 9,600 | 10,400 | 5,048 | 5,352 |
| TOTAL | 236,900 | 0 | 6,400 | 14,800 | 228,500 | 216,298 | 12,202 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--------------------------------|----------------------|---------------------------|--------------------------|---------------|---------------------|-----------------------|----------------------|
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 4,800 | 0 | 0 | 0 | 4,800 | 4,309 | 491 |
| TOTAL | 4,800 | 0 | 0 | 0 | 4,800 | 4,309 | 491 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL HEAD 110 | 1,223,000 | 0 | 14,800 | 14,800 | 1,223,000 | 1,190,999 | 32,001 |

FINAL SUMMARY FOR VOTE 11:Audit

| | | | | | | | |
|--|------------------|----------|---------------|---------------|------------------|------------------|---------------|
| Personal Emoluments | | | | | | | |
| Audit Department | 912,200 | 0 | 8,400 | 0 | 920,600 | 902,872 | 17,728 |
| TOTAL | 912,200 | 0 | 8,400 | 0 | 920,600 | 902,872 | 17,728 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Audit Department | 66,100 | 0 | 0 | 0 | 66,100 | 64,520 | 1,581 |
| TOTAL | 66,100 | 0 | 0 | 0 | 66,100 | 64,520 | 1,581 |
| Goods & Services | | | | | | | |
| Audit Department | 236,900 | 0 | 6,400 | 14,800 | 228,500 | 216,298 | 12,202 |
| TOTAL | 236,900 | 0 | 6,400 | 14,800 | 228,500 | 216,298 | 12,202 |
| Transfers and Subsidies | | | | | | | |
| Audit Department | 4,800 | 0 | 0 | 0 | 4,800 | 4,309 | 491 |
| TOTAL | 4,800 | 0 | 0 | 0 | 4,800 | 4,309 | 491 |
| Other Expenditure | | | | | | | |
| Audit Department | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL VOTE:11 | 1,223,000 | 0 | 14,800 | 14,800 | 1,223,000 | 1,190,999 | 32,001 |

GRAND SUMMARY

| | | | | | | | |
|---------------------------------------|------------------|----------|---------------|---------------|------------------|------------------|---------------|
| Personal Emoluments | 912,200 | 0 | 8,400 | 0 | 920,600 | 902,872 | 17,728 |
| Pension,Gratuities and Other Benefits | 66,100 | 0 | 0 | 0 | 66,100 | 64,520 | 1,581 |
| Goods & Services | 236,900 | 0 | 6,400 | 14,800 | 228,500 | 216,298 | 12,202 |
| Transfers and Subsidies | 4,800 | 0 | 0 | 0 | 4,800 | 4,309 | 491 |
| Other Expenditure | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL VOTE:11 | 1,223,000 | 0 | 14,800 | 14,800 | 1,223,000 | 1,190,999 | 32,001 |

12:Office of the Deputy Governor

120:Office of The Deputy Governor

| | | | | | | | |
|---|-------------------|----------|----------------|----------|-------------------|-------------------|--------------|
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 730,600 | 0 | 6,000 | 0 | 736,600 | 728,211 | 8,389 |
| 216:Allowances | 195,900 | 0 | 40,500 | 0 | 236,400 | 235,299 | 1,101 |
| TOTAL | 926,500 | 0 | 46,500 | 0 | 973,000 | 963,510 | 9,490 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 12,598,100 | 0 | 879,600 | 0 | 13,477,700 | 13,477,558 | 142 |
| TOTAL | 12,598,100 | 0 | 879,600 | 0 | 13,477,700 | 13,477,558 | 142 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Goods & Services | | | | | | | |
| 220:Local Travel | 9,400 | 0 | 0 | 0 | 9,400 | 5,971 | 3,429 |
| 222:International Travel and Subsistence | 7,000 | 0 | 0 | 4,000 | 3,000 | 2,900 | 100 |
| 224:Utilities | 607,200 | 0 | 50,000 | 0 | 657,200 | 657,006 | 194 |
| 226:Communication Expenses | 22,000 | 0 | 11,100 | 0 | 33,100 | 32,944 | 156 |
| 228:Supplies and Materials | 17,000 | 0 | 0 | 0 | 17,000 | 16,413 | 587 |
| 229:Furniture & Equipment and Other Resources | 98,100 | 0 | 20,000 | 0 | 118,100 | 116,748 | 1,352 |
| 230:Uniforms and Protective Clothing | 4,500 | 0 | 0 | 0 | 4,500 | 3,972 | 528 |
| 232:Maintenance Services | 390,000 | 0 | 0 | 34,000 | 356,000 | 355,520 | 480 |
| 234:Rental of Assets | 537,900 | 0 | 44,900 | 0 | 582,800 | 582,797 | 3 |
| 236:Professional Fees | 708,700 | 0 | 0 | 55,700 | 653,000 | 652,771 | 229 |
| 240:Hosting and Entertainment | 75,000 | 0 | 0 | 59,000 | 16,000 | 15,844 | 156 |
| 246:Printing and Binding | 5,000 | 0 | 0 | 2,000 | 3,000 | 1,796 | 1,204 |
| TOTAL | 2,481,800 | 0 | 126,000 | 154,700 | 2,453,100 | 2,444,681 | 8,419 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 5,500 | 0 | 0 | 0 | 5,500 | 5,500 | 0 |
| TOTAL | 5,500 | 0 | 0 | 0 | 5,500 | 5,500 | 0 |
| TOTAL HEAD 120 | 16,011,900 | 0 | 1,052,100 | 154,700 | 16,909,300 | 16,891,249 | 18,051 |
| 121:Human Resources | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 957,000 | (61,000) | 0 | 65,600 | 830,400 | 717,866 | 112,534 |
| 216:Allowances | 100,400 | 0 | 33,300 | 0 | 133,700 | 133,606 | 94 |
| TOTAL | 1,057,400 | (61,000) | 33,300 | 65,600 | 964,100 | 851,472 | 112,628 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 8,700 | 0 | 7,200 | 0 | 15,900 | 6,719 | 9,181 |
| 226:Communication Expenses | 12,000 | 0 | 11,000 | 0 | 23,000 | 20,006 | 2,994 |
| 228:Supplies and Materials | 21,200 | 0 | 0 | 0 | 21,200 | 21,107 | 93 |
| 236:Professional Fees | 7,897,100 | 0 | 0 | 760,000 | 7,137,100 | 7,032,302 | 104,798 |
| 242:Training | 2,860,000 | 0 | 0 | 50,000 | 2,810,000 | 2,785,546 | 24,454 |
| 244:Advertising | 20,000 | 0 | 0 | 10,000 | 10,000 | 9,600 | 400 |
| TOTAL | 10,819,000 | 0 | 18,200 | 820,000 | 10,017,200 | 9,875,280 | 141,920 |
| Other Expenditure | | | | | | | |
| 272:Claims against Government | 75,000 | 0 | 0 | 65,900 | 9,100 | 9,019 | 81 |
| 275:Sundry Expenses | 6,500 | 0 | 0 | 0 | 6,500 | 5,296 | 1,204 |
| TOTAL | 81,500 | 0 | 0 | 65,900 | 15,600 | 14,315 | 1,285 |
| TOTAL HEAD 121 | 11,957,900 | (61,000) | 51,500 | 951,500 | 10,996,900 | 10,741,066 | 255,834 |
| 122:Prison | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,007,100 | 0 | 0 | 131,100 | 876,000 | 862,381 | 13,619 |
| 212:Wages | 36,300 | 0 | 0 | 0 | 36,300 | 26,605 | 9,695 |
| 216:Allowances | 40,800 | 0 | 0 | 0 | 40,800 | 32,740 | 8,060 |
| TOTAL | 1,084,200 | 0 | 0 | 131,100 | 953,100 | 921,726 | 31,374 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 200,000 | 0 | 0 | 0 | 200,000 | 199,992 | 8 |
| 230:Uniforms and Protective Clothing | 44,900 | 0 | 0 | 0 | 44,900 | 44,658 | 242 |
| 232:Maintenance Services | 80,000 | 0 | 0 | 0 | 80,000 | 79,624 | 376 |
| 236:Professional Fees | 37,000 | 0 | 0 | 0 | 37,000 | 24,108 | 12,892 |
| TOTAL | 361,900 | 0 | 0 | 0 | 361,900 | 348,381 | 13,519 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 35,000 | 0 | 0 | 0 | 35,000 | 30,015 | 4,985 |
| TOTAL | 35,000 | 0 | 0 | 0 | 35,000 | 30,015 | 4,985 |
| TOTAL HEAD 122 | 1,481,100 | 0 | 0 | 131,100 | 1,350,000 | 1,300,122 | 49,878 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION | | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|------------------------------|-----------------------------------|---------------------|------------------|-----------------------------|-------------------------------|------------------------------|
| | | | ADDITION | DEDUCTION | | | |
| Goods & Services | | | | | | | |
| 226:Communication Expenses | 900 | 0 | 0 | 300 | 600 | 225 | 375 |
| 228:Supplies and Materials | 11,000 | 0 | 300 | 0 | 11,300 | 11,296 | 4 |
| 229:Furniture & Equipment and Other Resources | 30,000 | 0 | 6,000 | 0 | 36,000 | 35,840 | 160 |
| 230:Uniforms and Protective Clothing | 10,000 | 0 | 0 | 0 | 10,000 | 9,936 | 64 |
| 232:Maintenance Services | 10,000 | 0 | 0 | 4,800 | 5,200 | 5,198 | 2 |
| 242:Training | 5,000 | 0 | 0 | 2,300 | 2,700 | 2,700 | 0 |
| TOTAL | 66,900 | 0 | 6,300 | 7,400 | 65,800 | 65,194 | 606 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 66,300 | 0 | 63,300 | 0 | 129,600 | 129,499 | 101 |
| TOTAL | 66,300 | 0 | 63,300 | 0 | 129,600 | 129,499 | 101 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,000 | 0 | 0 | 600 | 400 | 381 | 19 |
| TOTAL | 1,000 | 0 | 0 | 600 | 400 | 381 | 19 |
| TOTAL HEAD 123 | 134,200 | 0 | 69,600 | 8,000 | 195,800 | 195,074 | 726 |
| 124:Disaster Management Coordination Agency | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 391,200 | 0 | 5,700 | 0 | 396,900 | 396,858 | 42 |
| 216:Allowances | 49,100 | 0 | 0 | 5,700 | 43,400 | 39,480 | 3,920 |
| TOTAL | 440,300 | 0 | 5,700 | 5,700 | 440,300 | 436,338 | 3,962 |
| Goods & Services | | | | | | | |
| 224:Utilities | 558,000 | 0 | 110,000 | 0 | 668,000 | 668,000 | 0 |
| 226:Communication Expenses | 23,000 | 0 | 6,000 | 0 | 29,000 | 29,000 | 0 |
| 228:Supplies and Materials | 18,700 | 0 | 0 | 0 | 18,700 | 16,165 | 2,535 |
| 229:Furniture & Equipment and Other Resources | 35,000 | 0 | 0 | 0 | 35,000 | 33,812 | 1,188 |
| 232:Maintenance Services | 180,000 | 0 | 0 | 26,000 | 154,000 | 152,403 | 1,597 |
| TOTAL | 814,700 | 0 | 116,000 | 26,000 | 904,700 | 899,380 | 5,320 |
| Other Expenditure | | | | | | | |
| 274:Emergency Expenditure | 50,000 | 0 | 0 | 0 | 50,000 | 49,177 | 823 |
| 275:Sundry Expenses | 8,000 | 0 | 0 | 0 | 8,000 | 6,443 | 1,557 |
| TOTAL | 58,000 | 0 | 0 | 0 | 58,000 | 55,621 | 2,379 |
| TOTAL HEAD 124 | 1,313,000 | 0 | 121,700 | 31,700 | 1,403,000 | 1,391,339 | 11,661 |
| 125:Governors Office | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 179,800 | 0 | 0 | 0 | 179,800 | 175,717 | 4,083 |
| 212:Wages | 90,900 | 0 | 0 | 7,200 | 83,700 | 82,442 | 1,259 |
| 216:Allowances | 23,200 | 0 | 0 | 0 | 23,200 | 21,979 | 1,221 |
| TOTAL | 293,900 | 0 | 0 | 7,200 | 286,700 | 280,137 | 6,563 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 25,900 | 0 | 0 | 10,700 | 15,200 | 15,161 | 40 |
| TOTAL | 25,900 | 0 | 0 | 10,700 | 15,200 | 15,161 | 40 |
| Goods & Services | | | | | | | |
| 226:Communication Expenses | 10,000 | 0 | 0 | 0 | 10,000 | 9,961 | 39 |
| 228:Supplies and Materials | 6,800 | 0 | 0 | 0 | 6,800 | 6,465 | 335 |
| 230:Uniforms and Protective Clothing | 2,000 | 0 | 0 | 0 | 2,000 | 1,405 | 595 |
| 232:Maintenance Services | 7,600 | 0 | 0 | 0 | 7,600 | 7,570 | 30 |
| TOTAL | 26,400 | 0 | 0 | 0 | 26,400 | 25,400 | 1,000 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,200 | 0 | 0 | 0 | 1,200 | 1,035 | 166 |
| TOTAL | 1,200 | 0 | 0 | 0 | 1,200 | 1,035 | 166 |
| TOTAL HEAD 125 | 347,400 | 0 | 0 | 17,900 | 329,500 | 321,732 | 7,768 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|----------------------|---------------------------|--------------------------|------------------|---------------------|-----------------------|----------------------|
| FINAL SUMMARY FOR VOTE 12:Office of the Deputy Governor | | | | | | | |
| Personal Emoluments | | | | | | | |
| Office of The Deputy Governor | 926,500 | 0 | 46,500 | 0 | 973,000 | 963,510 | 9,490 |
| Human Resources | 1,057,400 | (61,000) | 33,300 | 65,600 | 964,100 | 851,472 | 112,628 |
| Prison | 1,084,200 | 0 | 0 | 131,100 | 953,100 | 921,726 | 31,374 |
| Disaster Management Coordination Agency | 440,300 | 0 | 5,700 | 5,700 | 440,300 | 436,338 | 3,962 |
| Governors Office | 293,900 | 0 | 0 | 7,200 | 286,700 | 280,137 | 6,563 |
| TOTAL | 3,802,300 | (61,000) | 85,500 | 209,600 | 3,617,200 | 3,453,183 | 164,017 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Office of The Deputy Governor | 12,598,100 | 0 | 879,600 | 0 | 13,477,700 | 13,477,558 | 142 |
| Governors Office | 25,900 | 0 | 0 | 10,700 | 15,200 | 15,161 | 40 |
| TOTAL | 12,624,000 | 0 | 879,600 | 10,700 | 13,492,900 | 13,492,718 | 182 |
| Goods & Services | | | | | | | |
| Office of The Deputy Governor | 2,481,800 | 0 | 126,000 | 154,700 | 2,453,100 | 2,444,681 | 8,419 |
| Human Resources | 10,819,000 | 0 | 18,200 | 820,000 | 10,017,200 | 9,875,280 | 141,920 |
| Prison | 361,900 | 0 | 0 | 0 | 361,900 | 348,381 | 13,519 |
| Defence Force | 66,900 | 0 | 6,300 | 7,400 | 65,800 | 65,194 | 606 |
| Disaster Management Coordination Agency | 814,700 | 0 | 116,000 | 26,000 | 904,700 | 899,380 | 5,320 |
| Governors Office | 26,400 | 0 | 0 | 0 | 26,400 | 25,400 | 1,000 |
| TOTAL | 14,570,700 | 0 | 266,500 | 1,008,100 | 13,829,100 | 13,658,317 | 170,783 |
| Transfers and Subsidies | | | | | | | |
| Defence Force | 66,300 | 0 | 63,300 | 0 | 129,600 | 129,499 | 101 |
| TOTAL | 66,300 | 0 | 63,300 | 0 | 129,600 | 129,499 | 101 |
| Other Expenditure | | | | | | | |
| Office of The Deputy Governor | 5,500 | 0 | 0 | 0 | 5,500 | 5,500 | 0 |
| Human Resources | 81,500 | 0 | 0 | 65,900 | 15,600 | 14,315 | 1,285 |
| Prison | 35,000 | 0 | 0 | 0 | 35,000 | 30,015 | 4,985 |
| Defence Force | 1,000 | 0 | 0 | 600 | 400 | 381 | 19 |
| Disaster Management Coordination Agency | 58,000 | 0 | 0 | 0 | 58,000 | 55,621 | 2,379 |
| Governors Office | 1,200 | 0 | 0 | 0 | 1,200 | 1,035 | 166 |
| TOTAL | 182,200 | 0 | 0 | 66,500 | 115,700 | 106,866 | 8,834 |
| TOTAL VOTE:12 | 31,245,500 | (61,000) | 1,294,900 | 1,294,900 | 31,184,500 | 30,840,582 | 343,918 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 3,802,300 | (61,000) | 85,500 | 209,600 | 3,617,200 | 3,453,183 | 164,017 |
| Pension,Gratuities and Other Benefits | 12,624,000 | 0 | 879,600 | 10,700 | 13,492,900 | 13,492,718 | 182 |
| Goods & Services | 14,570,700 | 0 | 266,500 | 1,008,100 | 13,829,100 | 13,658,317 | 170,783 |
| Transfers and Subsidies | 66,300 | 0 | 63,300 | 0 | 129,600 | 129,499 | 101 |
| Other Expenditure | 182,200 | 0 | 0 | 66,500 | 115,700 | 106,866 | 8,834 |
| TOTAL VOTE:12 | 31,245,500 | (61,000) | 1,294,900 | 1,294,900 | 31,184,500 | 30,840,582 | 343,918 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|--------------|---------------------|-----------------------|----------------------|
| 13:Public Prosecution | | | | | | | |
| 130:Public Prosecution | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 398,600 | (82,000) | 0 | 0 | 316,600 | 312,430 | 4,170 |
| 216:Allowances | 299,300 | (61,000) | 0 | 0 | 238,300 | 231,189 | 7,111 |
| TOTAL | 697,900 | (143,000) | 0 | 0 | 554,900 | 543,619 | 11,281 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 30,100 | (21,000) | 0 | 3,500 | 5,600 | 7,956 | (2,356) |
| TOTAL | 30,100 | (21,000) | 0 | 3,500 | 5,600 | 7,956 | (2,356) |
| Goods & Services | | | | | | | |
| 220:Local Travel | 5,000 | 0 | 0 | 0 | 5,000 | 4,169 | 831 |
| 222:International Travel and Subsistence | 7,000 | 0 | 0 | 0 | 7,000 | 2,107 | 4,893 |
| 224:Utilities | 23,000 | (8,500) | 0 | 0 | 14,500 | 13,093 | 1,407 |
| 226:Communication Expenses | 9,000 | 0 | 0 | 0 | 9,000 | 7,320 | 1,680 |
| 228:Supplies and Materials | 11,200 | 0 | 3,500 | 0 | 14,700 | 13,965 | 735 |
| 229:Furniture & Equipment and Other Resources | 10,000 | 0 | 0 | 0 | 10,000 | 8,652 | 1,348 |
| 232:Maintenance Services | 5,000 | 0 | 0 | 0 | 5,000 | 2,561 | 2,439 |
| 236:Professional Fees | 50,000 | (38,900) | 0 | 0 | 11,100 | 5,443 | 5,657 |
| 246:Printing and Binding | 1,500 | 0 | 0 | 0 | 1,500 | 0 | 1,500 |
| TOTAL | 121,700 | (47,400) | 3,500 | 0 | 77,800 | 57,310 | 20,490 |
| TOTAL HEAD 130 | 849,700 | (211,400) | 3,500 | 3,500 | 638,300 | 608,885 | 29,415 |
| FINAL SUMMARY FOR VOTE 13:Public Prosecution | | | | | | | |
| Personal Emoluments | | | | | | | |
| Public Prosecution | 697,900 | (143,000) | 0 | 0 | 554,900 | 543,619 | 11,281 |
| TOTAL | 697,900 | (143,000) | 0 | 0 | 554,900 | 543,619 | 11,281 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Public Prosecution | 30,100 | (21,000) | 0 | 3,500 | 5,600 | 7,956 | (2,356) |
| TOTAL | 30,100 | (21,000) | 0 | 3,500 | 5,600 | 7,956 | (2,356) |
| Goods & Services | | | | | | | |
| Public Prosecution | 121,700 | (47,400) | 3,500 | 0 | 77,800 | 57,310 | 20,490 |
| TOTAL | 121,700 | (47,400) | 3,500 | 0 | 77,800 | 57,310 | 20,490 |
| TOTAL VOTE:13 | 849,700 | (211,400) | 3,500 | 3,500 | 638,300 | 608,885 | 29,415 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 697,900 | (143,000) | 0 | 0 | 554,900 | 543,619 | 11,281 |
| Pension,Gratuities and Other Benefits | 30,100 | (21,000) | 0 | 3,500 | 5,600 | 7,956 | (2,356) |
| Goods & Services | 121,700 | (47,400) | 3,500 | 0 | 77,800 | 57,310 | 20,490 |
| TOTAL VOTE:13 | 849,700 | (211,400) | 3,500 | 3,500 | 638,300 | 608,885 | 29,415 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| 15:Office of the Premier | | | | | | | |
| 150:Headquarters | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 803,700 | 0 | 0 | 17,500 | 786,200 | 766,426 | 19,774 |
| 212:Wages | 21,500 | 0 | 0 | 0 | 21,500 | 16,600 | 4,900 |
| 216:Allowances | 253,700 | 0 | 17,500 | 0 | 271,200 | 271,089 | 111 |
| TOTAL | 1,078,900 | 0 | 17,500 | 17,500 | 1,078,900 | 1,054,115 | 24,785 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 4,200 | 0 | 17,600 | 0 | 21,800 | 21,711 | 89 |
| TOTAL | 4,200 | 0 | 17,600 | 0 | 21,800 | 21,711 | 89 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 1,700 | 0 | 0 | 0 | 1,700 | 0 | 1,700 |
| 222:International Travel and Subsistence | 51,100 | 0 | 0 | 8,400 | 42,700 | 22,495 | 20,205 |
| 224:Utilities | 30,000 | 0 | 0 | 0 | 30,000 | 26,115 | 3,885 |
| 226:Communication Expenses | 33,000 | 0 | 0 | 0 | 33,000 | 27,753 | 5,247 |
| 228:Supplies and Materials | 17,800 | 0 | 0 | 0 | 17,800 | 17,216 | 584 |
| 229:Furniture & Equipment and Other Resources | 155,500 | 0 | 8,500 | 0 | 164,000 | 163,879 | 121 |
| 232:Maintenance Services | 55,000 | 0 | 8,000 | 0 | 63,000 | 62,789 | 211 |
| 234:Rental of Assets | 72,000 | 0 | 400 | 0 | 72,400 | 72,350 | 50 |
| 236:Professional Fees | 686,000 | 0 | 0 | 17,600 | 668,400 | 664,439 | 3,961 |
| 240:Hosting and Entertainment | 55,000 | 0 | 0 | 8,500 | 46,500 | 23,801 | 22,699 |
| 244:Advertising | 273,300 | 0 | 0 | 0 | 273,300 | 272,100 | 1,200 |
| 246:Printing and Binding | 1,700 | 0 | 0 | 0 | 1,700 | 0 | 1,700 |
| TOTAL | 1,432,100 | 0 | 16,900 | 34,500 | 1,414,500 | 1,352,937 | 61,563 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 571,000 | 0 | 0 | 173,800 | 397,200 | 397,168 | 32 |
| 261:Subventions | 1,610,500 | 0 | 0 | 0 | 1,610,500 | 1,606,267 | 4,233 |
| TOTAL | 2,181,500 | 0 | 0 | 173,800 | 2,007,700 | 2,003,435 | 4,265 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 23,600 | 0 | 0 | 0 | 23,600 | 23,523 | 77 |
| 281:Remedial Works | 28,000 | 0 | 0 | 0 | 28,000 | 27,125 | 875 |
| TOTAL | 51,600 | 0 | 0 | 0 | 51,600 | 50,648 | 952 |
| TOTAL HEAD 150 | 4,748,300 | 0 | 52,000 | 225,800 | 4,574,500 | 4,482,846 | 91,654 |
| 152:Broadcasting | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 607,400 | 0 | 0 | 5,600 | 601,800 | 590,174 | 11,626 |
| 212:Wages | 10,500 | 0 | 0 | 0 | 10,500 | 10,426 | 74 |
| 216:Allowances | 32,100 | 0 | 5,600 | 0 | 37,700 | 37,654 | 46 |
| TOTAL | 650,000 | 0 | 5,600 | 5,600 | 650,000 | 638,253 | 11,747 |
| Goods & Services | | | | | | | |
| 224:Utilities | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 |
| 226:Communication Expenses | 30,000 | 0 | 0 | 0 | 30,000 | 28,446 | 1,554 |
| 228:Supplies and Materials | 8,500 | 0 | 0 | 0 | 8,500 | 8,469 | 31 |
| 229:Furniture & Equipment and Other Resources | 76,700 | 0 | 0 | 0 | 76,700 | 76,660 | 40 |
| 230:Uniforms and Protective Clothing | 5,500 | 0 | 0 | 0 | 5,500 | 3,887 | 1,613 |
| 232:Maintenance Services | 44,300 | 0 | 0 | 0 | 44,300 | 44,300 | 0 |
| 236:Professional Fees | 22,000 | 0 | 6,000 | 0 | 28,000 | 27,953 | 47 |
| 246:Printing and Binding | 800 | 0 | 0 | 0 | 800 | 0 | 800 |
| TOTAL | 247,800 | 0 | 6,000 | 0 | 253,800 | 249,715 | 4,085 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 863 | 1,137 |
| 280:Programme, Production and Promotion | 61,900 | 0 | 0 | 6,000 | 55,900 | 55,618 | 282 |
| TOTAL | 63,900 | 0 | 0 | 6,000 | 57,900 | 56,481 | 1,419 |
| TOTAL HEAD 152 | 961,700 | 0 | 11,600 | 11,600 | 961,700 | 944,450 | 17,250 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| 153:External Affairs and Trade | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 135,300 | 0 | 0 | 16,000 | 119,300 | 118,932 | 368 |
| 216:Allowances | 23,600 | 0 | 0 | 0 | 23,600 | 21,120 | 2,480 |
| TOTAL | 158,900 | 0 | 0 | 16,000 | 142,900 | 140,052 | 2,848 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 3,400 | 0 | 0 | 0 | 3,400 | 1,478 | 1,922 |
| TOTAL | 3,400 | 0 | 0 | 0 | 3,400 | 1,478 | 1,922 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 3,400,000 | 0 | 189,800 | 0 | 3,589,800 | 3,589,762 | 38 |
| TOTAL | 3,400,000 | 0 | 189,800 | 0 | 3,589,800 | 3,589,762 | 38 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,100 | 0 | 0 | 0 | 1,100 | 341 | 760 |
| TOTAL | 1,100 | 0 | 0 | 0 | 1,100 | 341 | 760 |
| TOTAL HEAD 153 | 3,563,400 | 0 | 189,800 | 16,000 | 3,737,200 | 3,731,633 | 5,567 |
| 155:Info Tech & E-Government Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 536,300 | (20,000) | 0 | 46,000 | 470,300 | 480,054 | (9,754) |
| 216:Allowances | 97,200 | 0 | 0 | 0 | 97,200 | 92,677 | 4,523 |
| TOTAL | 633,500 | (20,000) | 0 | 46,000 | 567,500 | 572,731 | (5,231) |
| Goods & Services | | | | | | | |
| 226:Communication Expenses | 12,000 | 0 | 96,000 | 0 | 108,000 | 89,247 | 18,753 |
| 228:Supplies and Materials | 5,100 | 0 | 0 | 0 | 5,100 | 4,247 | 853 |
| 232:Maintenance Services | 147,000 | 0 | 0 | 0 | 147,000 | 146,665 | 335 |
| 236:Professional Fees | 1,098,000 | 0 | 132,000 | 0 | 1,230,000 | 1,229,388 | 612 |
| TOTAL | 1,262,100 | 0 | 228,000 | 0 | 1,490,100 | 1,469,547 | 20,553 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| TOTAL | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| TOTAL HEAD 155 | 1,896,600 | (20,000) | 228,000 | 46,000 | 2,058,600 | 2,042,278 | 16,322 |
| 156:Access | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 126,600 | 0 | 0 | 0 | 126,600 | 126,528 | 72 |
| 216:Allowances | 24,300 | 0 | 0 | 0 | 24,300 | 24,240 | 60 |
| TOTAL | 150,900 | 0 | 0 | 0 | 150,900 | 150,768 | 132 |
| Goods & Services | | | | | | | |
| 224:Utilities | 18,100 | (18,100) | 0 | 0 | 0 | 0 | 0 |
| 226:Communication Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,695 | 305 |
| 228:Supplies and Materials | 16,400 | 0 | 0 | 0 | 16,400 | 398 | 16,002 |
| 232:Maintenance Services | 208,400 | (76,400) | 0 | 132,000 | 0 | 0 | 0 |
| 234:Rental of Assets | 92,600 | (42,600) | 0 | 50,000 | 0 | 0 | 0 |
| 236:Professional Fees | 1,800,000 | (535,000) | 0 | 0 | 1,265,000 | 1,065,185 | 199,815 |
| 244:Advertising | 12,600 | 0 | 0 | 0 | 12,600 | 0 | 12,600 |
| TOTAL | 2,150,100 | (672,100) | 0 | 182,000 | 1,296,000 | 1,067,278 | 228,722 |
| Transfers and Subsidies | | | | | | | |
| 261:Subventions | 432,000 | 0 | 0 | 0 | 432,000 | 432,000 | 0 |
| TOTAL | 432,000 | 0 | 0 | 0 | 432,000 | 432,000 | 0 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 15,000 | 0 | 0 | 0 | 15,000 | 4,270 | 10,730 |
| TOTAL | 15,000 | 0 | 0 | 0 | 15,000 | 4,270 | 10,730 |
| TOTAL HEAD 156 | 2,748,000 | (672,100) | 0 | 182,000 | 1,893,900 | 1,654,316 | 239,584 |
| 157:Trade, Investment & Bureau for Standards Quality | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 156,100 | 0 | 0 | 0 | 156,100 | 156,048 | 52 |
| 216:Allowances | 20,000 | 0 | 0 | 0 | 20,000 | 19,920 | 80 |
| TOTAL | 176,100 | 0 | 0 | 0 | 176,100 | 175,968 | 132 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 1,700 | 0 | 0 | 0 | 1,700 | 352 | 1,348 |
| 236:Professional Fees | 25,000 | 0 | 0 | 0 | 25,000 | 14,670 | 10,330 |
| TOTAL | 26,700 | 0 | 0 | 0 | 26,700 | 15,022 | 11,678 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 1,500 | 0 | 0 | 0 | 1,500 | 750 | 750 |
| 280:Programme, Production and Promotion | 30,000 | 0 | 0 | 0 | 30,000 | 20,635 | 9,365 |
| TOTAL | 31,500 | 0 | 0 | 0 | 31,500 | 21,385 | 10,115 |
| TOTAL HEAD 157 | 234,300 | 0 | 0 | 0 | 234,300 | 212,375 | 21,925 |
| FINAL SUMMARY FOR VOTE 15:Office of the Premier | | | | | | | |
| Personal Emoluments | | | | | | | |
| Headquarters | 1,078,900 | 0 | 17,500 | 17,500 | 1,078,900 | 1,054,115 | 24,785 |
| Broadcasting | 650,000 | 0 | 5,600 | 5,600 | 650,000 | 638,253 | 11,747 |
| External Affairs and Trade | 158,900 | 0 | 0 | 16,000 | 142,900 | 140,052 | 2,848 |
| Info Tech & E-Gvoernment Services | 633,500 | (20,000) | 0 | 46,000 | 567,500 | 572,731 | (5,231) |
| Access | 150,900 | 0 | 0 | 0 | 150,900 | 150,768 | 132 |
| Trade, Investment & Bureau for Standards Quality | 176,100 | 0 | 0 | 0 | 176,100 | 175,968 | 132 |
| TOTAL | 2,848,300 | (20,000) | 23,100 | 85,100 | 2,766,300 | 2,731,887 | 34,413 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Headquarters | 4,200 | 0 | 17,600 | 0 | 21,800 | 21,711 | 89 |
| TOTAL | 4,200 | 0 | 17,600 | 0 | 21,800 | 21,711 | 89 |
| Goods & Services | | | | | | | |
| Headquarters | 1,432,100 | 0 | 16,900 | 34,500 | 1,414,500 | 1,352,937 | 61,563 |
| Broadcasting | 247,800 | 0 | 6,000 | 0 | 253,800 | 249,715 | 4,085 |
| External Affairs and Trade | 3,400 | 0 | 0 | 0 | 3,400 | 1,478 | 1,922 |
| Info Tech & E-Gvoernment Services | 1,262,100 | 0 | 228,000 | 0 | 1,490,100 | 1,469,547 | 20,553 |
| Access | 2,150,100 | (672,100) | 0 | 182,000 | 1,296,000 | 1,067,278 | 228,722 |
| Trade, Investment & Bureau for Standards Quality | 26,700 | 0 | 0 | 0 | 26,700 | 15,022 | 11,678 |
| TOTAL | 5,122,200 | (672,100) | 250,900 | 216,500 | 4,484,500 | 4,155,977 | 328,523 |
| Transfers and Subsidies | | | | | | | |
| Headquarters | 2,181,500 | 0 | 0 | 173,800 | 2,007,700 | 2,003,435 | 4,265 |
| External Affairs and Trade | 3,400,000 | 0 | 189,800 | 0 | 3,589,800 | 3,589,762 | 38 |
| Access | 432,000 | 0 | 0 | 0 | 432,000 | 432,000 | 0 |
| TOTAL | 6,013,500 | 0 | 189,800 | 173,800 | 6,029,500 | 6,025,197 | 4,303 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| Headquarters | 51,600 | 0 | 0 | 0 | 51,600 | 50,648 | 952 |
| Broadcasting | 63,900 | 0 | 0 | 6,000 | 57,900 | 56,481 | 1,419 |
| External Affairs and Trade | 1,100 | 0 | 0 | 0 | 1,100 | 341 | 760 |
| Info Tech & E-Gvoernment Services | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| Access | 15,000 | 0 | 0 | 0 | 15,000 | 4,270 | 10,730 |
| Trade, Investment & Bureau for Standards Quality | 31,500 | 0 | 0 | 0 | 31,500 | 21,385 | 10,115 |
| TOTAL | 164,100 | 0 | 0 | 6,000 | 158,100 | 133,125 | 24,975 |
| TOTAL VOTE:15 | 14,152,300 | (692,100) | 481,400 | 481,400 | 13,460,200 | 13,067,897 | 392,303 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 2,848,300 | (20,000) | 23,100 | 85,100 | 2,766,300 | 2,731,887 | 34,413 |
| Pension,Gratuities and Other Benefits | 4,200 | 0 | 17,600 | 0 | 21,800 | 21,711 | 89 |
| Goods & Services | 5,122,200 | (672,100) | 250,900 | 216,500 | 4,484,500 | 4,155,977 | 328,523 |
| Transfers and Subsidies | 6,013,500 | 0 | 189,800 | 173,800 | 6,029,500 | 6,025,197 | 4,303 |
| Other Expenditure | 164,100 | 0 | 0 | 6,000 | 158,100 | 133,125 | 24,975 |
| TOTAL VOTE:15 | 14,152,300 | (692,100) | 481,400 | 481,400 | 13,460,200 | 13,067,897 | 392,303 |
| 20:Ministry of Finance & Economic Management | | | | | | | |
| 200:Strategic Management and Administration | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 445,800 | 0 | 0 | 79,600 | 366,200 | 358,371 | 7,829 |
| 216:Allowances | 164,600 | 0 | 0 | 0 | 164,600 | 125,953 | 38,647 |
| TOTAL | 610,400 | 0 | 0 | 79,600 | 530,800 | 484,324 | 46,476 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 85,000 | 0 | 31,100 | 0 | 116,100 | 115,286 | 815 |
| 226:Communication Expenses | 12,000 | 0 | 0 | 0 | 12,000 | 9,863 | 2,137 |
| 228:Supplies and Materials | 18,700 | 0 | 18,300 | 0 | 37,000 | 36,924 | 76 |
| 229:Furniture & Equipment and Other Resources | 65,000 | 0 | 1,200 | 0 | 66,200 | 66,135 | 65 |
| 232:Maintenance Services | 12,000 | 0 | 0 | 3,300 | 8,700 | 8,380 | 320 |
| 236:Professional Fees | 100,000 | 0 | 4,600 | 8,600 | 96,000 | 89,152 | 6,848 |
| 238:Insurance | 385,000 | 0 | 0 | 5,800 | 379,200 | 379,108 | 92 |
| 240:Hosting and Entertainment | 5,000 | 0 | 0 | 3,600 | 1,400 | 1,329 | 71 |
| TOTAL | 682,700 | 0 | 55,200 | 21,300 | 716,600 | 706,177 | 10,423 |
| Transfers and Subsidies | | | | | | | |
| 261:Subventions | 9,421,300 | 0 | 200 | 0 | 9,421,500 | 9,421,464 | 36 |
| TOTAL | 9,421,300 | 0 | 200 | 0 | 9,421,500 | 9,421,464 | 36 |
| Other Expenditure | | | | | | | |
| 272:Claims against Government | 2,000,000 | 1,900,000 | 76,400 | 0 | 3,976,400 | 3,976,382 | 18 |
| 274:Emergency Expenditure | 200,000 | 0 | 0 | 60,000 | 140,000 | 138,083 | 1,917 |
| 275:Sundry Expenses | 9,000 | 0 | 0 | 0 | 9,000 | 8,710 | 290 |
| TOTAL | 2,209,000 | 1,900,000 | 76,400 | 60,000 | 4,125,400 | 4,123,175 | 2,225 |
| TOTAL HEAD 200 | 12,923,400 | 1,900,000 | 131,800 | 160,900 | 14,794,300 | 14,735,140 | 59,160 |
| 203:Fiscal Policy & Economic Management | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 740,800 | 0 | 0 | 243,300 | 497,500 | 490,587 | 6,913 |
| 216:Allowances | 161,800 | 0 | 0 | 0 | 161,800 | 159,705 | 2,095 |
| TOTAL | 902,600 | 0 | 0 | 243,300 | 659,300 | 650,292 | 9,008 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 17,500 | 0 | 1,700 | 0 | 19,200 | 19,094 | 106 |
| 229:Furniture & Equipment and Other Resources | 1,536,400 | 1,194,400 | 244,900 | 0 | 2,975,700 | 1,175,712 | 1,799,988 |
| 236:Professional Fees | 125,000 | 0 | 61,400 | 0 | 186,400 | 185,671 | 729 |
| TOTAL | 1,678,900 | 1,194,400 | 308,000 | 0 | 3,181,300 | 1,380,477 | 1,800,823 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| 274:Emergency Expenditure | 130,000 | 0 | 0 | 130,000 | 0 | 0 | 0 |
| TOTAL | 130,000 | 0 | 0 | 130,000 | 0 | 0 | 0 |
| Debt | | | | | | | |
| 290:Debt Servicing- Domestic | 329,400 | 0 | 0 | 4,700 | 324,700 | 324,328 | 372 |
| 292:Debt Servicing – Foreign | 651,200 | 0 | 800 | 0 | 652,000 | 650,709 | 1,291 |
| 293:Interest | 380,000 | 0 | 0 | 123,800 | 256,200 | 256,106 | 94 |
| TOTAL | 1,360,600 | 0 | 800 | 128,500 | 1,232,900 | 1,231,143 | 1,757 |
| TOTAL HEAD 203 | 4,072,100 | 1,194,400 | 308,800 | 501,800 | 5,073,500 | 3,261,911 | 1,811,589 |
| 204:Statistical Management | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 485,700 | 0 | 0 | 15,000 | 470,700 | 468,522 | 2,178 |
| 216:Allowances | 52,400 | 0 | 0 | 0 | 52,400 | 51,535 | 865 |
| TOTAL | 538,100 | 0 | 0 | 15,000 | 523,100 | 520,057 | 3,043 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 12,500 | 0 | 0 | 0 | 12,500 | 9,240 | 3,260 |
| 224:Utilities | 25,500 | 0 | 0 | 0 | 25,500 | 25,500 | 0 |
| 226:Communication Expenses | 8,000 | 0 | 2,800 | 0 | 10,800 | 8,622 | 2,178 |
| 228:Supplies and Materials | 8,500 | 0 | 0 | 0 | 8,500 | 8,432 | 68 |
| 229:Furniture & Equipment and Other Resources | 6,500 | 0 | 0 | 0 | 6,500 | 6,419 | 81 |
| 232:Maintenance Services | 5,000 | 0 | 9,000 | 0 | 14,000 | 10,745 | 3,255 |
| 234:Rental of Assets | 96,000 | 0 | 0 | 0 | 96,000 | 96,000 | 0 |
| 236:Professional Fees | 186,400 | 0 | 3,300 | 0 | 189,700 | 189,445 | 255 |
| 246:Printing and Binding | 10,000 | 0 | 0 | 0 | 10,000 | 9,995 | 5 |
| TOTAL | 358,400 | 0 | 15,100 | 0 | 373,500 | 364,399 | 9,101 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 15,000 | 0 | 4,900 | 0 | 19,900 | 19,892 | 8 |
| TOTAL | 15,000 | 0 | 4,900 | 0 | 19,900 | 19,892 | 8 |
| TOTAL HEAD 204 | 911,500 | 0 | 20,000 | 15,000 | 916,500 | 904,348 | 12,152 |
| 205:Treasury | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 599,900 | 0 | 0 | 89,000 | 510,900 | 508,518 | 2,382 |
| 216:Allowances | 70,400 | 0 | 0 | 0 | 70,400 | 65,039 | 5,361 |
| TOTAL | 670,300 | 0 | 0 | 89,000 | 581,300 | 573,558 | 7,743 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 16,600 | 0 | 0 | 0 | 16,600 | 11,424 | 5,176 |
| 226:Communication Expenses | 5,000 | 0 | 0 | 0 | 5,000 | 4,170 | 830 |
| 228:Supplies and Materials | 6,300 | 0 | 2,000 | 0 | 8,300 | 7,705 | 595 |
| 229:Furniture & Equipment and Other Resources | 4,000 | 0 | 5,000 | 0 | 9,000 | 6,840 | 2,160 |
| 232:Maintenance Services | 2,000 | 0 | 0 | 0 | 2,000 | 1,470 | 530 |
| 236:Professional Fees | 19,000 | 0 | 7,000 | 0 | 26,000 | 25,958 | 42 |
| 238:Insurance | 480,000 | 0 | 0 | 2,000 | 478,000 | 468,963 | 9,037 |
| 246:Printing and Binding | 16,000 | 0 | 0 | 0 | 16,000 | 11,158 | 4,842 |
| TOTAL | 548,900 | 0 | 14,000 | 2,000 | 560,900 | 537,688 | 23,212 |
| Other Expenditure | | | | | | | |
| 270:Revenue Refunds | 5,000 | 0 | 0 | 4,000 | 1,000 | 848 | 152 |
| 275:Sundry Expenses | 5,000 | 0 | 0 | 1,000 | 4,000 | 3,708 | 292 |
| TOTAL | 10,000 | 0 | 0 | 5,000 | 5,000 | 4,557 | 443 |
| TOTAL HEAD 205 | 1,229,200 | 0 | 14,000 | 96,000 | 1,147,200 | 1,115,802 | 31,398 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|---------------|---------------------|-----------------------|----------------------|
| 206:Customs and Revenue Service | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,993,300 | 0 | 22,900 | 0 | 2,016,200 | 2,006,347 | 9,853 |
| 216:Allowances | 406,700 | 0 | 0 | 0 | 406,700 | 392,229 | 14,471 |
| TOTAL | 2,400,000 | 0 | 22,900 | 0 | 2,422,900 | 2,398,576 | 24,324 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 2,800 | 0 | 0 | 0 | 2,800 | 2,594 | 206 |
| TOTAL | 2,800 | 0 | 0 | 0 | 2,800 | 2,594 | 206 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 7,200 | 0 | 0 | 0 | 7,200 | 6,641 | 559 |
| 222:International Travel and Subsistence | 20,000 | 0 | 0 | 8,500 | 11,500 | 6,921 | 4,579 |
| 226:Communication Expenses | 29,500 | 0 | 0 | 4,500 | 25,000 | 24,767 | 233 |
| 228:Supplies and Materials | 31,000 | 0 | 0 | 0 | 31,000 | 31,000 | 0 |
| 229:Furniture & Equipment and Other Resources | 15,000 | 0 | 10,000 | 0 | 25,000 | 25,000 | 0 |
| 230:Uniforms and Protective Clothing | 15,000 | 0 | 0 | 0 | 15,000 | 14,968 | 32 |
| 232:Maintenance Services | 25,000 | 0 | 0 | 0 | 25,000 | 24,793 | 207 |
| 236:Professional Fees | 350,000 | 0 | 12,200 | 0 | 362,200 | 362,075 | 125 |
| 244:Advertising | 3,500 | 0 | 0 | 3,500 | 0 | 0 | 0 |
| 246:Printing and Binding | 40,000 | 0 | 0 | 14,200 | 25,800 | 25,460 | 340 |
| TOTAL | 536,200 | 0 | 22,200 | 30,700 | 527,700 | 521,625 | 6,075 |
| Other Expenditure | | | | | | | |
| 270:Revenue Refunds | 700,500 | 0 | 500,000 | 0 | 1,200,500 | 1,200,481 | 19 |
| 275:Sundry Expenses | 7,000 | 0 | 0 | 0 | 7,000 | 6,999 | 1 |
| 284:Border Security | 30,000 | 0 | 0 | 0 | 30,000 | 29,995 | 5 |
| TOTAL | 737,500 | 0 | 500,000 | 0 | 1,237,500 | 1,237,475 | 25 |
| TOTAL HEAD 206 | 3,676,500 | 0 | 545,100 | 30,700 | 4,190,900 | 4,160,271 | 30,629 |
| 207:General Post Office | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 381,000 | 0 | 0 | 10,000 | 371,000 | 366,968 | 4,032 |
| 216:Allowances | 52,700 | 0 | 0 | 10,000 | 42,700 | 40,664 | 2,036 |
| TOTAL | 433,700 | 0 | 0 | 20,000 | 413,700 | 407,632 | 6,068 |
| Goods & Services | | | | | | | |
| 226:Communication Expenses | 7,200 | 0 | 0 | 0 | 7,200 | 7,200 | 0 |
| 228:Supplies and Materials | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 |
| 229:Furniture & Equipment and Other Resources | 7,000 | 0 | 9,700 | 0 | 16,700 | 16,687 | 13 |
| 230:Uniforms and Protective Clothing | 1,000 | 0 | 0 | 0 | 1,000 | 1,000 | 0 |
| 232:Maintenance Services | 15,000 | 0 | 0 | 0 | 15,000 | 14,993 | 7 |
| 234:Rental of Assets | 9,200 | 0 | 0 | 0 | 9,200 | 9,160 | 40 |
| 236:Professional Fees | 310,000 | 0 | 0 | 0 | 310,000 | 310,000 | 0 |
| TOTAL | 369,400 | 0 | 9,700 | 0 | 379,100 | 379,040 | 60 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 22,000 | 0 | 0 | 9,700 | 12,300 | 12,300 | 0 |
| TOTAL | 22,000 | 0 | 0 | 9,700 | 12,300 | 12,300 | 0 |
| TOTAL HEAD 207 | 825,100 | 0 | 9,700 | 29,700 | 805,100 | 798,972 | 6,128 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION | | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|------------------------------|-----------------------------------|---------------------|------------------|-----------------------------|-------------------------------|------------------------------|
| | | | ADDITION | DEDUCTION | | | |
| 208:Internal Audit Unit | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 435,300 | 0 | 0 | 171,900 | 263,400 | 252,456 | 10,944 |
| 216:Allowances | 81,200 | 0 | 0 | 23,700 | 57,500 | 47,520 | 9,980 |
| TOTAL | 516,500 | 0 | 0 | 195,600 | 320,900 | 299,976 | 20,924 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 8,200 | 0 | 0 | 0 | 8,200 | 2,164 | 6,036 |
| 224:Utilities | 12,000 | 0 | 0 | 0 | 12,000 | 11,744 | 256 |
| 226:Communication Expenses | 1,500 | 0 | 300 | 0 | 1,800 | 1,777 | 23 |
| 228:Supplies and Materials | 2,000 | 0 | 0 | 0 | 2,000 | 1,298 | 702 |
| 229:Furniture & Equipment and Other Resources | 7,100 | 0 | 0 | 0 | 7,100 | 3,143 | 3,957 |
| 232:Maintenance Services | 1,900 | 0 | 0 | 0 | 1,900 | 1,775 | 125 |
| 236:Professional Fees | 40,400 | 0 | 0 | 0 | 40,400 | 26,322 | 14,078 |
| TOTAL | 73,100 | 0 | 300 | 0 | 73,400 | 48,222 | 25,178 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,200 | 0 | 0 | 0 | 2,200 | 965 | 1,235 |
| TOTAL | 2,200 | 0 | 0 | 0 | 2,200 | 965 | 1,235 |
| TOTAL HEAD 208 | 591,800 | 0 | 300 | 195,600 | 396,500 | 349,163 | 47,337 |
| FINAL SUMMARY FOR VOTE 20:Ministry of Finance & Economic Management | | | | | | | |
| Personal Emoluments | | | | | | | |
| Strategic Management and Administration | 610,400 | 0 | 0 | 79,600 | 530,800 | 484,324 | 46,476 |
| Fiscal Policy & Economic Management | 902,600 | 0 | 0 | 243,300 | 659,300 | 650,292 | 9,008 |
| Statistical Management | 538,100 | 0 | 0 | 15,000 | 523,100 | 520,057 | 3,043 |
| Treasury | 670,300 | 0 | 0 | 89,000 | 581,300 | 573,558 | 7,743 |
| Customs and Revenue Service | 2,400,000 | 0 | 22,900 | 0 | 2,422,900 | 2,398,576 | 24,324 |
| General Post Office | 433,700 | 0 | 0 | 20,000 | 413,700 | 407,632 | 6,068 |
| Internal Audit Unit | 516,500 | 0 | 0 | 195,600 | 320,900 | 299,976 | 20,924 |
| TOTAL | 6,071,600 | 0 | 22,900 | 642,500 | 5,452,000 | 5,334,415 | 117,585 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Customs and Revenue Service | 2,800 | 0 | 0 | 0 | 2,800 | 2,594 | 206 |
| TOTAL | 2,800 | 0 | 0 | 0 | 2,800 | 2,594 | 206 |
| Goods & Services | | | | | | | |
| Strategic Management and Administration | 682,700 | 0 | 55,200 | 21,300 | 716,600 | 706,177 | 10,423 |
| Fiscal Policy & Economic Management | 1,678,900 | 1,194,400 | 308,000 | 0 | 3,181,300 | 1,380,477 | 1,800,823 |
| Statistical Management | 358,400 | 0 | 15,100 | 0 | 373,500 | 364,399 | 9,101 |
| Treasury | 548,900 | 0 | 14,000 | 2,000 | 560,900 | 537,713 | 23,187 |
| Customs and Revenue Service | 536,200 | 0 | 22,200 | 30,700 | 527,700 | 521,625 | 6,075 |
| General Post Office | 369,400 | 0 | 9,700 | 0 | 379,100 | 379,040 | 60 |
| Internal Audit Unit | 73,100 | 0 | 300 | 0 | 73,400 | 48,222 | 25,178 |
| TOTAL | 4,247,600 | 1,194,400 | 424,500 | 54,000 | 5,812,500 | 3,937,653 | 1,874,847 |
| Transfers and Subsidies | | | | | | | |
| Strategic Management and Administration | 9,421,300 | 0 | 200 | 0 | 9,421,500 | 9,421,464 | 36 |
| TOTAL | 9,421,300 | 0 | 200 | 0 | 9,421,500 | 9,421,464 | 36 |
| Other Expenditure | | | | | | | |
| Strategic Management and Administration | 2,209,000 | 1,900,000 | 76,400 | 60,000 | 4,125,400 | 4,123,175 | 2,225 |
| Fiscal Policy & Economic Management | 130,000 | 0 | 0 | 130,000 | 0 | 0 | 0 |
| Statistical Management | 15,000 | 0 | 4,900 | 0 | 19,900 | 19,892 | 8 |
| Treasury | 10,000 | 0 | 0 | 5,000 | 5,000 | 4,557 | 443 |
| Customs and Revenue Service | 737,500 | 0 | 500,000 | 0 | 1,237,500 | 1,237,475 | 25 |
| General Post Office | 22,000 | 0 | 0 | 9,700 | 12,300 | 12,300 | 0 |
| Internal Audit Unit | 2,200 | 0 | 0 | 0 | 2,200 | 965 | 1,235 |
| TOTAL | 3,125,700 | 1,900,000 | 581,300 | 204,700 | 5,402,300 | 5,398,364 | 3,936 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|------------------|---------------------|-----------------------|----------------------|
| Debt | | | | | | | |
| Fiscal Policy & Economic Management | 1,360,600 | 0 | 800 | 128,500 | 1,232,900 | 1,231,143 | 1,757 |
| TOTAL | 1,360,600 | 0 | 800 | 128,500 | 1,232,900 | 1,231,143 | 1,757 |
| TOTAL VOTE:20 | 24,229,600 | 3,094,400 | 1,029,700 | 1,029,700 | 27,324,000 | 25,325,608 | 1,998,392 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 6,071,600 | 0 | 22,900 | 642,500 | 5,452,000 | 5,334,415 | 117,585 |
| Pension,Gratuities and Other Benefits | 2,800 | 0 | 0 | 0 | 2,800 | 2,594 | 206 |
| Goods & Services | 4,247,600 | 1,194,400 | 424,500 | 54,000 | 5,812,500 | 3,937,628 | 1,874,872 |
| Transfers and Subsidies | 9,421,300 | 0 | 200 | 0 | 9,421,500 | 9,421,464 | 36 |
| Other Expenditure | 3,125,700 | 1,900,000 | 581,300 | 204,700 | 5,402,300 | 5,398,364 | 3,936 |
| Debt | 1,360,600 | 0 | 800 | 128,500 | 1,232,900 | 1,231,143 | 1,757 |
| TOTAL VOTE:20 | 24,229,600 | 3,094,400 | 1,029,700 | 1,029,700 | 27,324,000 | 25,325,608 | 1,998,392 |
| 30:Ministry Of Agriculture, Lands, Housing & The Environment | | | | | | | |
| 300:Strategic Administration and Planning | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 636,000 | 0 | 0 | 129,200 | 506,800 | 478,790 | 28,010 |
| 216:Allowances | 177,000 | 0 | 0 | 0 | 177,000 | 166,516 | 10,484 |
| TOTAL | 813,000 | 0 | 0 | 129,200 | 683,800 | 645,306 | 38,494 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 3,200 | 0 | 53,200 | 0 | 56,400 | 54,618 | 1,782 |
| TOTAL | 3,200 | 0 | 53,200 | 0 | 56,400 | 54,618 | 1,782 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 20,000 | 0 | 5,000 | 0 | 25,000 | 23,544 | 1,456 |
| 224:Utilities | 160,000 | 0 | 80,000 | 0 | 240,000 | 239,991 | 9 |
| 226:Communication Expenses | 60,000 | 0 | 0 | 0 | 60,000 | 52,473 | 7,527 |
| 228:Supplies and Materials | 7,000 | 0 | 0 | 0 | 7,000 | 6,980 | 20 |
| 229:Furniture & Equipment and Other Resources | 200,000 | 0 | 2,400 | 0 | 202,400 | 202,395 | 5 |
| 232:Maintenance Services | 60,000 | 0 | 0 | 0 | 60,000 | 59,993 | 7 |
| 236:Professional Fees | 55,000 | 0 | 0 | 11,000 | 44,000 | 43,913 | 87 |
| 240:Hosting and Entertainment | 6,000 | 0 | 0 | 6,000 | 0 | 0 | 0 |
| 242:Training | 15,000 | 0 | 5,600 | 0 | 20,600 | 20,550 | 50 |
| TOTAL | 583,000 | 0 | 93,000 | 17,000 | 659,000 | 649,839 | 9,161 |
| Other Expenditure | | | | | | | |
| 273:MATHLE Activities | 70,000 | 0 | 0 | 0 | 70,000 | 68,735 | 1,265 |
| 275:Sundry Expenses | 6,000 | 0 | 0 | 0 | 6,000 | 6,000 | 0 |
| 281:Remedial Works | 25,000 | 0 | 0 | 0 | 25,000 | 24,914 | 86 |
| TOTAL | 101,000 | 0 | 0 | 0 | 101,000 | 99,649 | 1,351 |
| TOTAL HEAD 300 | 1,500,200 | 0 | 146,200 | 146,200 | 1,500,200 | 1,449,412 | 50,788 |
| 301:Agricultural Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,041,300 | 0 | 19,000 | 0 | 1,060,300 | 1,059,740 | 560 |
| 216:Allowances | 176,000 | 0 | 0 | 19,000 | 157,000 | 136,743 | 20,257 |
| TOTAL | 1,217,300 | 0 | 19,000 | 19,000 | 1,217,300 | 1,196,483 | 20,817 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 25,000 | 0 | 0 | 0 | 25,000 | 24,997 | 3 |
| 229:Furniture & Equipment and Other Resources | 250,000 | 0 | 0 | 250,000 | 0 | 0 | 0 |
| 230:Uniforms and Protective Clothing | 8,000 | 0 | 0 | 0 | 8,000 | 7,994 | 6 |
| 232:Maintenance Services | 100,000 | 0 | 0 | 0 | 100,000 | 99,971 | 29 |
| 236:Professional Fees | 100,000 | 0 | 0 | 0 | 100,000 | 99,526 | 474 |
| TOTAL | 483,000 | 0 | 0 | 250,000 | 233,000 | 232,488 | 512 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| 273:MATHLE Activities | 200,000 | 0 | 2,500 | 0 | 202,500 | 202,434 | 66 |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,993 | 7 |
| TOTAL | 202,000 | 0 | 2,500 | 0 | 204,500 | 204,427 | 73 |
| TOTAL HEAD 301 | 1,902,300 | 0 | 21,500 | 269,000 | 1,654,800 | 1,633,398 | 21,402 |
| 302:Land Administration | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 623,700 | (60,000) | 0 | 122,200 | 441,500 | 425,811 | 15,689 |
| 216:Allowances | 51,800 | 0 | 0 | 0 | 51,800 | 40,676 | 11,124 |
| TOTAL | 675,500 | (60,000) | 0 | 122,200 | 493,300 | 466,487 | 26,813 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 8,000 | 0 | 0 | 0 | 8,000 | 7,990 | 11 |
| 230:Uniforms and Protective Clothing | 5,000 | 0 | 0 | 0 | 5,000 | 5,000 | 0 |
| 232:Maintenance Services | 17,500 | 0 | 0 | 0 | 17,500 | 17,496 | 4 |
| 236:Professional Fees | 7,200 | 0 | 0 | 3,200 | 4,000 | 3,999 | 1 |
| 244:Advertising | 2,500 | 0 | 0 | 500 | 2,000 | 1,950 | 50 |
| 246:Printing and Binding | 3,000 | 0 | 0 | 2,100 | 900 | 875 | 25 |
| TOTAL | 43,200 | 0 | 0 | 5,800 | 37,400 | 37,310 | 90 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,993 | 7 |
| TOTAL | 2,000 | 0 | 0 | 0 | 2,000 | 1,993 | 7 |
| TOTAL HEAD 302 | 720,700 | (60,000) | 0 | 128,000 | 532,700 | 505,790 | 26,910 |
| 303:Physical Planning & Development Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 581,000 | 0 | 0 | 1,000 | 580,000 | 561,384 | 18,616 |
| 216:Allowances | 80,400 | 0 | 1,000 | 0 | 81,400 | 81,001 | 399 |
| TOTAL | 661,400 | 0 | 1,000 | 1,000 | 661,400 | 642,385 | 19,015 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 18,400 | 0 | 0 | 0 | 18,400 | 12,744 | 5,656 |
| TOTAL | 18,400 | 0 | 0 | 0 | 18,400 | 12,744 | 5,656 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 10,000 | 0 | 0 | 0 | 10,000 | 9,999 | 1 |
| 232:Maintenance Services | 7,500 | 0 | 0 | 0 | 7,500 | 7,460 | 40 |
| 236:Professional Fees | 6,500 | 0 | 10,200 | 0 | 16,700 | 15,725 | 975 |
| TOTAL | 24,000 | 0 | 10,200 | 0 | 34,200 | 33,184 | 1,016 |
| Other Expenditure | | | | | | | |
| 273:MATHLE Activities | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,996 | 4 |
| TOTAL | 12,000 | 0 | 0 | 0 | 12,000 | 11,996 | 4 |
| TOTAL HEAD 303 | 715,800 | 0 | 11,200 | 1,000 | 726,000 | 700,309 | 25,691 |
| 304:Environmental Management | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 660,500 | (135,000) | 0 | 0 | 525,500 | 520,832 | 4,668 |
| 216:Allowances | 49,800 | 0 | 0 | 0 | 49,800 | 44,358 | 5,442 |
| TOTAL | 710,300 | (135,000) | 0 | 0 | 575,300 | 565,190 | 10,110 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 8,500 | 0 | 0 | 0 | 8,500 | 8,483 | 17 |
| 230:Uniforms and Protective Clothing | 5,500 | 0 | 0 | 0 | 5,500 | 5,500 | 0 |
| 232:Maintenance Services | 20,500 | 0 | 6,300 | 0 | 26,800 | 26,669 | 131 |
| 236:Professional Fees | 31,500 | 0 | 0 | 0 | 31,500 | 31,135 | 365 |
| TOTAL | 66,000 | 0 | 6,300 | 0 | 72,300 | 71,787 | 513 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| 273:MATHLE Activities | 195,000 | 0 | 4,600 | 0 | 199,600 | 199,066 | 534 |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,998 | 3 |
| TOTAL | 197,000 | 0 | 4,600 | 0 | 201,600 | 201,063 | 537 |
| TOTAL HEAD 304 | 973,300 | (135,000) | 10,900 | 0 | 849,200 | 838,040 | 11,160 |
| 305:Housing Policy & Support Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 388,700 | (66,000) | 0 | 6,100 | 316,600 | 297,295 | 19,305 |
| 216:Allowances | 49,800 | 0 | 6,100 | 0 | 55,900 | 55,071 | 829 |
| TOTAL | 438,500 | (66,000) | 6,100 | 6,100 | 372,500 | 352,367 | 20,133 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 6,000 | 0 | 0 | 0 | 6,000 | 5,985 | 15 |
| 232:Maintenance Services | 235,000 | 0 | 358,000 | 0 | 593,000 | 591,869 | 1,131 |
| 236:Professional Fees | 5,000 | 0 | 0 | 3,600 | 1,400 | 1,400 | 0 |
| TOTAL | 246,000 | 0 | 358,000 | 3,600 | 600,400 | 599,255 | 1,145 |
| Other Expenditure | | | | | | | |
| 273:MATHLE Activities | 160,000 | 0 | 0 | 0 | 160,000 | 159,999 | 1 |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,995 | 6 |
| TOTAL | 162,000 | 0 | 0 | 0 | 162,000 | 161,994 | 6 |
| TOTAL HEAD 305 | 846,500 | (66,000) | 364,100 | 9,700 | 1,134,900 | 1,113,615 | 21,285 |
| FINAL SUMMARY FOR VOTE 30:Ministry Of Agriculture, Lands, Housing & The Environment | | | | | | | |
| Personal Emoluments | | | | | | | |
| Strategic Administration and Planning | 813,000 | 0 | 0 | 129,200 | 683,800 | 645,306 | 38,494 |
| Agricultural Services | 1,217,300 | 0 | 19,000 | 19,000 | 1,217,300 | 1,196,483 | 20,817 |
| Land Administration | 675,500 | (60,000) | 0 | 122,200 | 493,300 | 466,487 | 26,813 |
| Physical Planning & Development Services | 661,400 | 0 | 1,000 | 1,000 | 661,400 | 642,385 | 19,015 |
| Environmental Management | 710,300 | (135,000) | 0 | 0 | 575,300 | 565,190 | 10,110 |
| Housing Policy & Support Services | 438,500 | (66,000) | 6,100 | 6,100 | 372,500 | 352,367 | 20,133 |
| TOTAL | 4,516,000 | (261,000) | 26,100 | 277,500 | 4,003,600 | 3,868,218 | 135,382 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Strategic Administration and Planning | 3,200 | 0 | 53,200 | 0 | 56,400 | 54,618 | 1,782 |
| Physical Planning & Development Services | 18,400 | 0 | 0 | 0 | 18,400 | 12,744 | 5,656 |
| TOTAL | 21,600 | 0 | 53,200 | 0 | 74,800 | 67,362 | 7,438 |
| Goods & Services | | | | | | | |
| Strategic Administration and Planning | 583,000 | 0 | 93,000 | 17,000 | 659,000 | 649,839 | 9,161 |
| Agricultural Services | 483,000 | 0 | 0 | 250,000 | 233,000 | 232,488 | 512 |
| Land Administration | 43,200 | 0 | 0 | 5,800 | 37,400 | 37,310 | 90 |
| Physical Planning & Development Services | 24,000 | 0 | 10,200 | 0 | 34,200 | 33,184 | 1,016 |
| Environmental Management | 66,000 | 0 | 6,300 | 0 | 72,300 | 71,787 | 513 |
| Housing Policy & Support Services | 246,000 | 0 | 358,000 | 3,600 | 600,400 | 599,255 | 1,145 |
| TOTAL | 1,445,200 | 0 | 467,500 | 276,400 | 1,636,300 | 1,623,861 | 12,439 |
| Other Expenditure | | | | | | | |
| Strategic Administration and Planning | 101,000 | 0 | 0 | 0 | 101,000 | 99,649 | 1,351 |
| Agricultural Services | 202,000 | 0 | 2,500 | 0 | 204,500 | 204,427 | 73 |
| Land Administration | 2,000 | 0 | 0 | 0 | 2,000 | 1,993 | 7 |
| Physical Planning & Development Services | 12,000 | 0 | 0 | 0 | 12,000 | 11,996 | 4 |
| Environmental Management | 197,000 | 0 | 4,600 | 0 | 201,600 | 201,063 | 537 |
| Housing Policy & Support Services | 162,000 | 0 | 0 | 0 | 162,000 | 161,994 | 6 |
| TOTAL | 676,000 | 0 | 7,100 | 0 | 683,100 | 681,123 | 1,977 |
| TOTAL VOTE:30 | 6,658,800 | (261,000) | 553,900 | 553,900 | 6,397,800 | 6,240,564 | 157,236 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 4,516,000 | (261,000) | 26,100 | 277,500 | 4,003,600 | 3,868,218 | 135,382 |
| Pension, Gratuities and Other Benefits | 21,600 | 0 | 53,200 | 0 | 74,800 | 67,362 | 7,438 |
| Goods & Services | 1,445,200 | 0 | 467,500 | 276,400 | 1,636,300 | 1,623,861 | 12,439 |
| Other Expenditure | 676,000 | 0 | 7,100 | 0 | 683,100 | 681,123 | 1,977 |
| TOTAL VOTE:30 | 6,658,800 | (261,000) | 553,900 | 553,900 | 6,397,800 | 6,240,564 | 157,236 |

35:Ministry of Communications, Works and Labour

350:Communications and Works Headquarters

Personal Emoluments

| | | | | | | | |
|-------------------------|------------------|----------|----------|---------------|------------------|------------------|--------------|
| 210:Personal Emoluments | 873,800 | 0 | 0 | 20,000 | 853,800 | 851,542 | 2,258 |
| 216:Allowances | 194,800 | 0 | 0 | 0 | 194,800 | 194,406 | 394 |
| TOTAL | 1,068,600 | 0 | 0 | 20,000 | 1,048,600 | 1,045,949 | 2,651 |

Goods & Services

| | | | | | | | |
|---|----------------|----------|------------|---------------|----------------|----------------|---------------|
| 222:International Travel and Subsistence | 2,000 | 0 | 0 | 0 | 2,000 | 0 | 2,000 |
| 224:Utilities | 335,000 | 0 | 0 | 18,000 | 317,000 | 315,931 | 1,069 |
| 226:Communication Expenses | 45,500 | 0 | 0 | 5,000 | 40,500 | 34,368 | 6,132 |
| 228:Supplies and Materials | 30,600 | 0 | 0 | 0 | 30,600 | 30,587 | 13 |
| 229:Furniture & Equipment and Other Resources | 75,000 | 0 | 0 | 5,000 | 70,000 | 69,535 | 465 |
| 232:Maintenance Services | 4,000 | 0 | 100 | 0 | 4,100 | 4,035 | 65 |
| 236:Professional Fees | 150,000 | 0 | 0 | 9,000 | 141,000 | 141,000 | 0 |
| 242:Training | 60,000 | 0 | 0 | 40,100 | 19,900 | 14,555 | 5,345 |
| 246:Printing and Binding | 10,000 | 0 | 0 | 0 | 10,000 | 9,992 | 9 |
| TOTAL | 712,100 | 0 | 100 | 77,100 | 635,100 | 620,003 | 15,097 |

Other Expenditure

| | | | | | | | |
|---|----------------|----------|----------|----------|----------------|----------------|------------|
| 272:Claims against Government | 50,000 | 0 | 0 | 0 | 50,000 | 49,931 | 69 |
| 275:Sundry Expenses | 22,500 | 0 | 0 | 0 | 22,500 | 22,464 | 36 |
| 280:Programme, Production and Promotion | 40,000 | 0 | 0 | 0 | 40,000 | 39,966 | 34 |
| 281:Remedial Works | 30,000 | 0 | 0 | 0 | 30,000 | 29,950 | 50 |
| TOTAL | 142,500 | 0 | 0 | 0 | 142,500 | 142,310 | 190 |

TOTAL HEAD 350

| | | | | | | | |
|-----------------------|------------------|----------|------------|---------------|------------------|------------------|---------------|
| TOTAL HEAD 350 | 1,923,200 | 0 | 100 | 97,100 | 1,826,200 | 1,808,261 | 17,939 |
|-----------------------|------------------|----------|------------|---------------|------------------|------------------|---------------|

351:Infrastructure Services

Personal Emoluments

| | | | | | | | |
|-------------------------|------------------|----------|----------|----------------|------------------|------------------|---------------|
| 210:Personal Emoluments | 2,343,100 | 0 | 0 | 323,300 | 2,019,800 | 2,005,490 | 14,310 |
| 216:Allowances | 593,500 | 0 | 0 | 82,000 | 511,500 | 496,574 | 14,926 |
| TOTAL | 2,936,600 | 0 | 0 | 405,300 | 2,531,300 | 2,502,065 | 29,235 |

Goods & Services

| | | | | | | | |
|--------------------------------------|------------------|----------------|----------------|--------------|------------------|------------------|--------------|
| 230:Uniforms and Protective Clothing | 44,000 | 0 | 0 | 0 | 44,000 | 38,930 | 5,070 |
| 232:Maintenance Services | 2,000,000 | 261,000 | 545,500 | 0 | 2,806,500 | 2,806,305 | 195 |
| 238:Insurance | 10,000 | 0 | 0 | 6,600 | 3,400 | 3,382 | 18 |
| TOTAL | 2,054,000 | 261,000 | 545,500 | 6,600 | 2,853,900 | 2,848,617 | 5,283 |

TOTAL HEAD 351

| | | | | | | | |
|-----------------------|------------------|----------------|----------------|----------------|------------------|------------------|---------------|
| TOTAL HEAD 351 | 4,990,600 | 261,000 | 545,500 | 411,900 | 5,385,200 | 5,350,682 | 34,518 |
|-----------------------|------------------|----------------|----------------|----------------|------------------|------------------|---------------|

352:Plant Hire and Mechanical Services

Personal Emoluments

| | | | | | | | |
|-------------------------|------------------|----------|---------------|----------------|------------------|------------------|-----------------|
| 210:Personal Emoluments | 1,487,400 | 0 | 0 | 129,400 | 1,358,000 | 1,396,086 | (38,086) |
| 216:Allowances | 57,400 | 0 | 50,000 | 0 | 107,400 | 107,247 | 153 |
| TOTAL | 1,544,800 | 0 | 50,000 | 129,400 | 1,465,400 | 1,503,333 | (37,933) |

Pension,Gratuities and Other Benefits

| | | | | | | | |
|---|--------------|----------|---------------|----------|---------------|---------------|-----------|
| 218:Gratuities, Pensions and Related Benefits Schemes | 9,100 | 0 | 22,600 | 0 | 31,700 | 31,620 | 80 |
| TOTAL | 9,100 | 0 | 22,600 | 0 | 31,700 | 31,620 | 80 |

Goods & Services

| | | | | | | | |
|---|----------------|----------|---------------|----------|------------------|------------------|------------|
| 229:Furniture & Equipment and Other Resources | 140,000 | 0 | 29,000 | 0 | 169,000 | 169,000 | 0 |
| 230:Uniforms and Protective Clothing | 40,000 | 0 | 0 | 0 | 40,000 | 39,906 | 94 |
| 232:Maintenance Services | 790,000 | 0 | 6,600 | 0 | 796,600 | 796,453 | 147 |
| TOTAL | 970,000 | 0 | 35,600 | 0 | 1,005,600 | 1,005,360 | 240 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Other Expenditure | | | | | | | |
| 282:Re-Saleable Stock | 70,000 | 0 | 0 | 0 | 70,000 | 69,997 | 3 |
| 283:Sludge Wagon Operations | 337,300 | 0 | 91,000 | 0 | 428,300 | 428,244 | 57 |
| TOTAL | 407,300 | 0 | 91,000 | 0 | 498,300 | 498,240 | 60 |
| TOTAL HEAD 352 | 2,931,200 | 0 | 199,200 | 129,400 | 3,001,000 | 3,038,553 | (37,553) |
| 353:Airport Management & Operation | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,379,700 | 0 | 0 | 80,900 | 1,298,800 | 1,295,814 | 2,986 |
| 216:Allowances | 9,900 | 0 | 108,800 | 0 | 118,700 | 64,300 | 54,400 |
| TOTAL | 1,389,600 | 0 | 108,800 | 80,900 | 1,417,500 | 1,360,114 | 57,386 |
| Goods & Services | | | | | | | |
| 224:Utilities | 100,000 | 0 | 76,700 | 0 | 176,700 | 176,608 | 92 |
| 226:Communication Expenses | 13,600 | 0 | 0 | 0 | 13,600 | 13,163 | 437 |
| 228:Supplies and Materials | 12,700 | 0 | 0 | 0 | 12,700 | 12,697 | 3 |
| 230:Uniforms and Protective Clothing | 24,000 | 0 | 0 | 0 | 24,000 | 23,998 | 2 |
| 232:Maintenance Services | 243,400 | 0 | 0 | 31,000 | 212,400 | 212,392 | 8 |
| 238:Insurance | 89,900 | 0 | 0 | 7,200 | 82,700 | 82,656 | 44 |
| 246:Printing and Binding | 4,000 | 0 | 0 | 0 | 4,000 | 3,536 | 464 |
| TOTAL | 487,600 | 0 | 76,700 | 38,200 | 526,100 | 525,052 | 1,048 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 757,100 | 0 | 0 | 165,700 | 591,400 | 574,053 | 17,347 |
| TOTAL | 757,100 | 0 | 0 | 165,700 | 591,400 | 574,053 | 17,347 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,500 | 0 | 0 | 0 | 2,500 | 2,499 | 1 |
| TOTAL | 2,500 | 0 | 0 | 0 | 2,500 | 2,499 | 1 |
| TOTAL HEAD 353 | 2,636,800 | 0 | 185,500 | 284,800 | 2,537,500 | 2,461,718 | 75,782 |
| 355:Industrial Relations & Employment Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 222,600 | 0 | 800 | 0 | 223,400 | 222,932 | 468 |
| 216:Allowances | 29,600 | 0 | 100 | 0 | 29,700 | 29,605 | 95 |
| TOTAL | 252,200 | 0 | 900 | 0 | 253,100 | 252,537 | 563 |
| Goods & Services | | | | | | | |
| 228:Supplies and Materials | 4,200 | 0 | 0 | 0 | 4,200 | 4,188 | 12 |
| 230:Uniforms and Protective Clothing | 8,000 | 0 | 0 | 2,500 | 5,500 | 5,491 | 9 |
| 236:Professional Fees | 20,000 | 0 | 0 | 5,500 | 14,500 | 14,500 | 0 |
| 242:Training | 20,000 | 0 | 0 | 0 | 20,000 | 19,288 | 712 |
| TOTAL | 52,200 | 0 | 0 | 8,000 | 44,200 | 43,466 | 734 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 2,000 | 0 | 0 | 0 | 2,000 | 1,711 | 289 |
| TOTAL | 2,000 | 0 | 0 | 0 | 2,000 | 1,711 | 289 |
| TOTAL HEAD 355 | 306,400 | 0 | 900 | 8,000 | 299,300 | 297,715 | 1,585 |
| FINAL SUMMARY FOR VOTE 35:Ministry of Communications, Works and Labour | | | | | | | |
| Personal Emoluments | | | | | | | |
| Communications and Works Headquarters | 1,068,600 | 0 | 0 | 20,000 | 1,048,600 | 1,045,949 | 2,651 |
| Infrastructure Services | 2,936,600 | 0 | 0 | 405,300 | 2,531,300 | 2,502,065 | 29,235 |
| Plant Hire and Mechanical Services | 1,544,800 | 0 | 50,000 | 129,400 | 1,465,400 | 1,503,333 | (37,933) |
| Airport Management & Operation | 1,389,600 | 0 | 108,800 | 80,900 | 1,417,500 | 1,360,114 | 57,386 |
| Industrial Relations & Employment Services | 252,200 | 0 | 900 | 0 | 253,100 | 252,537 | 563 |
| TOTAL | 7,191,800 | 0 | 159,700 | 635,600 | 6,715,900 | 6,663,998 | 51,902 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|--|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Pension,Gratuities and Other Benefits | | | | | | | |
| Plant Hire and Mechanical Services | 9,100 | 0 | 22,600 | 0 | 31,700 | 31,620 | 80 |
| TOTAL | 9,100 | 0 | 22,600 | 0 | 31,700 | 31,620 | 80 |
| Goods & Services | | | | | | | |
| Communications and Works Headquarters | 712,100 | 0 | 100 | 77,100 | 635,100 | 620,003 | 15,097 |
| Infrastructure Services | 2,054,000 | 261,000 | 545,500 | 6,600 | 2,853,900 | 2,848,617 | 5,283 |
| Plant Hire and Mechanical Services | 970,000 | 0 | 35,600 | 0 | 1,005,600 | 1,005,360 | 240 |
| Airport Management & Operation | 487,600 | 0 | 76,700 | 38,200 | 526,100 | 525,052 | 1,048 |
| Industrial Relations & Employment Services | 52,200 | 0 | 0 | 8,000 | 44,200 | 43,466 | 734 |
| TOTAL | 4,275,900 | 261,000 | 657,900 | 129,900 | 5,064,900 | 5,042,498 | 22,402 |
| Transfers and Subsidies | | | | | | | |
| Airport Management & Operation | 757,100 | 0 | 0 | 165,700 | 591,400 | 574,053 | 17,347 |
| TOTAL | 757,100 | 0 | 0 | 165,700 | 591,400 | 574,053 | 17,347 |
| Other Expenditure | | | | | | | |
| Communications and Works Headquarters | 142,500 | 0 | 0 | 0 | 142,500 | 142,310 | 190 |
| Plant Hire and Mechanical Services | 407,300 | 0 | 91,000 | 0 | 498,300 | 498,240 | 60 |
| Airport Management & Operation | 2,500 | 0 | 0 | 0 | 2,500 | 2,499 | 1 |
| Industrial Relations & Employment Services | 2,000 | 0 | 0 | 0 | 2,000 | 1,711 | 289 |
| TOTAL | 554,300 | 0 | 91,000 | 0 | 645,300 | 644,760 | 540 |
| TOTAL VOTE:35 | 12,788,200 | 261,000 | 931,200 | 931,200 | 13,049,200 | 12,956,930 | 92,270 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 7,191,800 | 0 | 159,700 | 635,600 | 6,715,900 | 6,663,998 | 51,902 |
| Pension,Gratuities and Other Benefits | 9,100 | 0 | 22,600 | 0 | 31,700 | 31,620 | 80 |
| Goods & Services | 4,275,900 | 261,000 | 657,900 | 129,900 | 5,064,900 | 5,042,498 | 22,402 |
| Transfers and Subsidies | 757,100 | 0 | 0 | 165,700 | 591,400 | 574,053 | 17,347 |
| Other Expenditure | 554,300 | 0 | 91,000 | 0 | 645,300 | 644,760 | 540 |
| TOTAL VOTE:35 | 12,788,200 | 261,000 | 931,200 | 931,200 | 13,049,200 | 12,956,930 | 92,270 |
| 40:Ministry of Education, Youth Affairs and Sports | | | | | | | |
| 400:Strategic Management, Administration and Support Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 684,800 | (50,000) | 0 | 3,900 | 630,900 | 626,652 | 4,248 |
| 216:Allowances | 197,700 | 0 | 0 | 0 | 197,700 | 197,676 | 24 |
| TOTAL | 882,500 | (50,000) | 0 | 3,900 | 828,600 | 824,328 | 4,272 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 6,500 | 0 | 3,500 | 0 | 10,000 | 10,000 | 0 |
| 222:International Travel and Subsistence | 17,500 | 0 | 0 | 11,700 | 5,800 | 5,706 | 94 |
| 224:Utilities | 35,000 | 0 | 0 | 0 | 35,000 | 19,657 | 15,343 |
| 226:Communication Expenses | 20,000 | 0 | 0 | 0 | 20,000 | 19,924 | 76 |
| 228:Supplies and Materials | 40,000 | 0 | 0 | 0 | 40,000 | 39,999 | 1 |
| 229:Furniture & Equipment and Other Resources | 75,000 | 0 | 0 | 0 | 75,000 | 74,860 | 140 |
| 230:Uniforms and Protective Clothing | 7,000 | 0 | 0 | 0 | 7,000 | 6,301 | 699 |
| 232:Maintenance Services | 239,600 | 0 | 0 | 0 | 239,600 | 239,419 | 181 |
| 236:Professional Fees | 657,100 | 0 | 150,000 | 0 | 807,100 | 802,803 | 4,297 |
| 242:Training | 1,000 | 0 | 0 | 0 | 1,000 | 1,000 | 0 |
| 246:Printing and Binding | 2,000 | 0 | 0 | 0 | 2,000 | 1,375 | 625 |
| TOTAL | 1,100,700 | 0 | 153,500 | 11,700 | 1,242,500 | 1,221,045 | 21,455 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 7,000 | 0 | 0 | 0 | 7,000 | 7,000 | 0 |
| TOTAL | 7,000 | 0 | 0 | 0 | 7,000 | 7,000 | 0 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|---------------|---------------------|-----------------------|----------------------|
| Social Services | | | | | | | |
| 266:Health Care Promotion | 181,000 | 0 | 0 | 0 | 181,000 | 177,720 | 3,280 |
| TOTAL | 181,000 | 0 | 0 | 0 | 181,000 | 177,720 | 3,280 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 10,000 | 0 | 0 | 0 | 10,000 | 9,023 | 977 |
| 276:Culture | 5,000 | 0 | 0 | 3,500 | 1,500 | 1,000 | 500 |
| 280:Programme, Production and Promotion | 20,000 | 0 | 0 | 0 | 20,000 | 19,933 | 67 |
| 281:Remedial Works | 10,000 | 0 | 0 | 0 | 10,000 | 9,851 | 149 |
| TOTAL | 45,000 | 0 | 0 | 3,500 | 41,500 | 39,808 | 1,692 |
| TOTAL HEAD 400 | 2,216,200 | (50,000) | 153,500 | 19,100 | 2,300,600 | 2,269,901 | 30,699 |
| 401:Primary Education | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,498,500 | 0 | 73,000 | 0 | 1,571,500 | 1,571,300 | 200 |
| 212:Wages | 21,800 | 0 | 0 | 0 | 21,800 | 20,787 | 1,013 |
| 216:Allowances | 22,800 | 0 | 0 | 0 | 22,800 | 19,400 | 3,400 |
| TOTAL | 1,543,100 | 0 | 73,000 | 0 | 1,616,100 | 1,611,488 | 4,612 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 21,300 | 0 | 0 | 10,300 | 11,000 | 10,936 | 64 |
| TOTAL | 21,300 | 0 | 0 | 10,300 | 11,000 | 10,936 | 64 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| 224:Utilities | 60,000 | 0 | 0 | 0 | 60,000 | 59,992 | 8 |
| 226:Communication Expenses | 5,500 | 0 | 0 | 0 | 5,500 | 5,474 | 26 |
| 228:Supplies and Materials | 50,000 | 0 | 0 | 0 | 50,000 | 49,991 | 9 |
| 229:Furniture & Equipment and Other Resources | 40,000 | 0 | 0 | 0 | 40,000 | 32,104 | 7,896 |
| 232:Maintenance Services | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 |
| TOTAL | 225,500 | 0 | 0 | 0 | 225,500 | 217,561 | 7,939 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 220,000 | 0 | 0 | 0 | 220,000 | 220,000 | 0 |
| TOTAL | 220,000 | 0 | 0 | 0 | 220,000 | 220,000 | 0 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 12,800 | 0 | 0 | 0 | 12,800 | 11,495 | 1,305 |
| TOTAL | 12,800 | 0 | 0 | 0 | 12,800 | 11,495 | 1,305 |
| TOTAL HEAD 401 | 2,022,700 | 0 | 73,000 | 10,300 | 2,085,400 | 2,071,479 | 13,921 |
| 402:Secondary Education | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 2,814,300 | (50,000) | 0 | 98,400 | 2,665,900 | 2,618,781 | 47,119 |
| 216:Allowances | 83,400 | 0 | 0 | 0 | 83,400 | 37,885 | 45,515 |
| TOTAL | 2,897,700 | (50,000) | 0 | 98,400 | 2,749,300 | 2,656,665 | 92,635 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 115,700 | 0 | 0 | 37,400 | 78,300 | 78,246 | 54 |
| TOTAL | 115,700 | 0 | 0 | 37,400 | 78,300 | 78,246 | 54 |
| Goods & Services | | | | | | | |
| 224:Utilities | 62,000 | 0 | 0 | 0 | 62,000 | 42,424 | 19,576 |
| 226:Communication Expenses | 15,000 | 0 | 0 | 0 | 15,000 | 14,889 | 111 |
| 228:Supplies and Materials | 80,000 | 0 | 0 | 0 | 80,000 | 79,992 | 8 |
| 229:Furniture & Equipment and Other Resources | 72,000 | 0 | 0 | 0 | 72,000 | 72,000 | 0 |
| 232:Maintenance Services | 110,000 | 0 | 0 | 0 | 110,000 | 109,943 | 57 |
| 234:Rental of Assets | 138,000 | 0 | 0 | 50,000 | 88,000 | 85,510 | 2,490 |
| 236:Professional Fees | 69,000 | 0 | 0 | 0 | 69,000 | 68,970 | 30 |
| TOTAL | 546,000 | 0 | 0 | 50,000 | 496,000 | 473,728 | 22,272 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 80,000 | 0 | 0 | 13,900 | 66,100 | 66,000 | 100 |
| TOTAL | 80,000 | 0 | 0 | 13,900 | 66,100 | 66,000 | 100 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 15,500 | 0 | 0 | 0 | 15,500 | 15,457 | 43 |
| TOTAL | 15,500 | 0 | 0 | 0 | 15,500 | 15,457 | 43 |
| TOTAL HEAD 402 | 3,654,900 | (50,000) | 0 | 199,700 | 3,405,200 | 3,290,097 | 115,103 |
| 403:Library and Information Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 176,000 | 0 | 600 | 0 | 176,600 | 176,559 | 41 |
| 216:Allowances | 9,600 | 0 | 0 | 0 | 9,600 | 9,600 | 0 |
| TOTAL | 185,600 | 0 | 600 | 0 | 186,200 | 186,159 | 41 |
| Goods & Services | | | | | | | |
| 224:Utilities | 23,000 | 0 | 8,200 | 0 | 31,200 | 26,227 | 4,973 |
| 226:Communication Expenses | 8,000 | 0 | 0 | 0 | 8,000 | 6,237 | 1,763 |
| 228:Supplies and Materials | 8,000 | 0 | 0 | 0 | 8,000 | 7,998 | 2 |
| 229:Furniture & Equipment and Other Resources | 30,000 | 0 | 0 | 8,200 | 21,800 | 21,618 | 182 |
| 232:Maintenance Services | 5,000 | 0 | 1,600 | 0 | 6,600 | 6,487 | 113 |
| 234:Rental of Assets | 86,400 | 0 | 0 | 0 | 86,400 | 86,400 | 0 |
| 236:Professional Fees | 5,000 | 0 | 7,000 | 0 | 12,000 | 8,380 | 3,620 |
| 246:Printing and Binding | 3,000 | 0 | 0 | 1,600 | 1,400 | 1,400 | 0 |
| TOTAL | 168,400 | 0 | 16,800 | 9,800 | 175,400 | 164,748 | 10,652 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 5,000 | 0 | 0 | 0 | 5,000 | 4,892 | 108 |
| 280:Programme, Production and Promotion | 26,000 | 0 | 0 | 7,000 | 19,000 | 18,985 | 15 |
| TOTAL | 31,000 | 0 | 0 | 7,000 | 24,000 | 23,877 | 123 |
| TOTAL HEAD 403 | 385,000 | 0 | 17,400 | 16,800 | 385,600 | 374,784 | 10,816 |
| 404:Early Childhood Education | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 874,900 | 0 | 9,000 | 0 | 883,900 | 883,722 | 178 |
| 216:Allowances | 9,600 | 0 | 3,900 | 0 | 13,500 | 13,485 | 15 |
| TOTAL | 884,500 | 0 | 12,900 | 0 | 897,400 | 897,207 | 193 |
| Goods & Services | | | | | | | |
| 224:Utilities | 20,000 | 0 | 0 | 0 | 20,000 | 17,222 | 2,778 |
| 226:Communication Expenses | 7,500 | 0 | 0 | 0 | 7,500 | 7,500 | 0 |
| 228:Supplies and Materials | 25,000 | 0 | 0 | 0 | 25,000 | 24,995 | 5 |
| 229:Furniture & Equipment and Other Resources | 25,000 | 0 | 0 | 0 | 25,000 | 25,000 | 0 |
| 232:Maintenance Services | 30,000 | 0 | 0 | 0 | 30,000 | 29,873 | 127 |
| TOTAL | 107,500 | 0 | 0 | 0 | 107,500 | 104,589 | 2,911 |
| Social Services | | | | | | | |
| 266:Health Care Promotion | 25,000 | 0 | 0 | 0 | 25,000 | 24,999 | 1 |
| TOTAL | 25,000 | 0 | 0 | 0 | 25,000 | 24,999 | 1 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 4,500 | 0 | 0 | 0 | 4,500 | 2,863 | 1,637 |
| TOTAL | 4,500 | 0 | 0 | 0 | 4,500 | 2,863 | 1,637 |
| TOTAL HEAD 404 | 1,021,500 | 0 | 12,900 | 0 | 1,034,400 | 1,029,658 | 4,742 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|---------------|---------------------|-----------------------|----------------------|
| 406:Youth Affairs and Sports | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 602,000 | 0 | 13,900 | 0 | 615,900 | 607,254 | 8,646 |
| 216:Allowances | 110,600 | 0 | 15,000 | 0 | 125,600 | 123,075 | 2,525 |
| TOTAL | 712,600 | 0 | 28,900 | 0 | 741,500 | 730,329 | 11,171 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 1,500 | 0 | 0 | 1,500 | 0 | 0 | 0 |
| 222:International Travel and Subsistence | 5,000 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 224:Utilities | 55,000 | 0 | 0 | 6,400 | 48,600 | 48,599 | 1 |
| 226:Communication Expenses | 12,000 | 0 | 0 | 0 | 12,000 | 11,699 | 301 |
| 228:Supplies and Materials | 20,000 | 0 | 0 | 0 | 20,000 | 19,999 | 1 |
| 229:Furniture & Equipment and Other Resources | 38,100 | 0 | 0 | 4,500 | 33,600 | 33,520 | 80 |
| 230:Uniforms and Protective Clothing | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| 232:Maintenance Services | 130,000 | 0 | 4,600 | 0 | 134,600 | 134,555 | 45 |
| 234:Rental of Assets | 100,800 | 0 | 0 | 0 | 100,800 | 100,800 | 0 |
| 236:Professional Fees | 215,000 | 0 | 19,100 | 0 | 234,100 | 234,071 | 30 |
| 246:Printing and Binding | 1,500 | 0 | 0 | 0 | 1,500 | 1,500 | 0 |
| TOTAL | 581,900 | 0 | 23,700 | 17,400 | 588,200 | 587,743 | 457 |
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 282,000 | 0 | 0 | 41,100 | 240,900 | 240,900 | 0 |
| TOTAL | 282,000 | 0 | 0 | 41,100 | 240,900 | 240,900 | 0 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 3,000 | 0 | 0 | 0 | 3,000 | 1,255 | 1,745 |
| 280:Programme, Production and Promotion | 700,000 | 0 | 0 | 5,000 | 695,000 | 694,989 | 11 |
| TOTAL | 703,000 | 0 | 0 | 5,000 | 698,000 | 696,244 | 1,756 |
| TOTAL HEAD 406 | 2,279,500 | 0 | 52,600 | 63,500 | 2,268,600 | 2,255,216 | 13,384 |

FINAL SUMMARY FOR VOTE 40:Ministry of Education, Youth Affairs and Sports

| | | | | | | | |
|---|------------------|------------------|----------------|----------------|------------------|------------------|----------------|
| Personal Emoluments | | | | | | | |
| Strategic Management, Administration and Support Services | 882,500 | (50,000) | 0 | 3,900 | 828,600 | 824,328 | 4,272 |
| Primary Education | 1,543,100 | 0 | 73,000 | 0 | 1,616,100 | 1,611,488 | 4,612 |
| Secondary Education | 2,897,700 | (50,000) | 0 | 98,400 | 2,749,300 | 2,656,665 | 92,635 |
| Library and Information Services | 185,600 | 0 | 600 | 0 | 186,200 | 186,159 | 41 |
| Early Childhood Education | 884,500 | 0 | 12,900 | 0 | 897,400 | 897,207 | 193 |
| Youth Affairs and Sports | 712,600 | 0 | 28,900 | 0 | 741,500 | 730,329 | 11,171 |
| TOTAL | 7,106,000 | (100,000) | 115,400 | 102,300 | 7,019,100 | 6,906,176 | 112,924 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Primary Education | 21,300 | 0 | 0 | 10,300 | 11,000 | 10,936 | 64 |
| Secondary Education | 115,700 | 0 | 0 | 37,400 | 78,300 | 78,246 | 54 |
| TOTAL | 137,000 | 0 | 0 | 47,700 | 89,300 | 89,182 | 118 |
| Goods & Services | | | | | | | |
| Strategic Management, Administration and Support Services | 1,100,700 | 0 | 153,500 | 11,700 | 1,242,500 | 1,221,045 | 21,455 |
| Primary Education | 225,500 | 0 | 0 | 0 | 225,500 | 217,561 | 7,939 |
| Secondary Education | 546,000 | 0 | 0 | 50,000 | 496,000 | 473,728 | 22,272 |
| Library and Information Services | 168,400 | 0 | 16,800 | 9,800 | 175,400 | 164,748 | 10,652 |
| Early Childhood Education | 107,500 | 0 | 0 | 0 | 107,500 | 104,589 | 2,911 |
| Youth Affairs and Sports | 581,900 | 0 | 23,700 | 17,400 | 588,200 | 587,743 | 457 |
| TOTAL | 2,730,000 | 0 | 194,000 | 88,900 | 2,835,100 | 2,769,415 | 65,685 |
| Transfers and Subsidies | | | | | | | |
| Strategic Management, Administration and Support Services | 7,000 | 0 | 0 | 0 | 7,000 | 7,000 | 0 |
| Primary Education | 220,000 | 0 | 0 | 0 | 220,000 | 220,000 | 0 |
| Secondary Education | 80,000 | 0 | 0 | 13,900 | 66,100 | 66,000 | 100 |
| Youth Affairs and Sports | 282,000 | 0 | 0 | 41,100 | 240,900 | 240,900 | 0 |
| TOTAL | 589,000 | 0 | 0 | 55,000 | 534,000 | 533,900 | 100 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|------------------------------|-----------------------------------|----------------------------------|------------------|-----------------------------|-------------------------------|------------------------------|
| Social Services | | | | | | | |
| Strategic Management, Administration and Support Services | 181,000 | 0 | 0 | 0 | 181,000 | 177,720 | 3,280 |
| Early Childhood Education | 25,000 | 0 | 0 | 0 | 25,000 | 24,999 | 1 |
| TOTAL | 206,000 | 0 | 0 | 0 | 206,000 | 202,719 | 3,281 |
| Other Expenditure | | | | | | | |
| Strategic Management, Administration and Support Services | 45,000 | 0 | 0 | 3,500 | 41,500 | 39,808 | 1,692 |
| Primary Education | 12,800 | 0 | 0 | 0 | 12,800 | 11,495 | 1,305 |
| Secondary Education | 15,500 | 0 | 0 | 0 | 15,500 | 15,457 | 43 |
| Library and Information Services | 31,000 | 0 | 0 | 7,000 | 24,000 | 23,877 | 123 |
| Early Childhood Education | 4,500 | 0 | 0 | 0 | 4,500 | 2,863 | 1,637 |
| Youth Affairs and Sports | 703,000 | 0 | 0 | 5,000 | 698,000 | 696,244 | 1,756 |
| TOTAL | 811,800 | 0 | 0 | 15,500 | 796,300 | 789,743 | 6,557 |
| TOTAL VOTE:40 | 11,579,800 | (100,000) | 309,400 | 309,400 | 11,479,800 | 11,291,134 | 188,666 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 7,106,000 | (100,000) | 115,400 | 102,300 | 7,019,100 | 6,906,176 | 112,924 |
| Pension, Gratuities and Other Benefits | 137,000 | 0 | 0 | 47,700 | 89,300 | 89,182 | 118 |
| Goods & Services | 2,730,000 | 0 | 194,000 | 88,900 | 2,835,100 | 2,769,415 | 65,685 |
| Transfers and Subsidies | 589,000 | 0 | 0 | 55,000 | 534,000 | 533,900 | 100 |
| Social Services | 206,000 | 0 | 0 | 0 | 206,000 | 202,719 | 3,281 |
| Other Expenditure | 811,800 | 0 | 0 | 15,500 | 796,300 | 789,743 | 6,557 |
| TOTAL VOTE:40 | 11,579,800 | (100,000) | 309,400 | 309,400 | 11,479,800 | 11,291,134 | 188,666 |
| 45:Ministry of Health and Social Services | | | | | | | |
| 450:Strategic Management & Administration | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 520,400 | 0 | 0 | 3,400 | 517,000 | 516,874 | 126 |
| 216:Allowances | 205,600 | 0 | 500 | 0 | 206,100 | 206,002 | 98 |
| TOTAL | 726,000 | 0 | 500 | 3,400 | 723,100 | 722,875 | 225 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 32,500 | 0 | 0 | 31,200 | 1,300 | 1,211 | 89 |
| 226:Communication Expenses | 86,000 | 0 | 25,000 | 0 | 111,000 | 111,000 | 0 |
| 228:Supplies and Materials | 15,000 | 0 | 0 | 0 | 15,000 | 14,978 | 22 |
| 229:Furniture & Equipment and Other Resources | 60,000 | 0 | 14,000 | 0 | 74,000 | 73,999 | 1 |
| 232:Maintenance Services | 236,000 | 0 | 0 | 0 | 236,000 | 235,998 | 2 |
| 234:Rental of Assets | 80,000 | 0 | 0 | 10,100 | 69,900 | 69,830 | 70 |
| 236:Professional Fees | 205,000 | 0 | 0 | 2,800 | 202,200 | 202,172 | 28 |
| 246:Printing and Binding | 2,500 | 0 | 0 | 0 | 2,500 | 2,483 | 18 |
| TOTAL | 717,000 | 0 | 39,000 | 44,100 | 711,900 | 711,671 | 229 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 15,400 | 0 | 0 | 400 | 15,000 | 14,972 | 28 |
| 281:Remedial Works | 5,000 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| TOTAL | 20,400 | 0 | 0 | 5,400 | 15,000 | 14,972 | 28 |
| TOTAL HEAD 450 | 1,463,400 | 0 | 39,500 | 52,900 | 1,450,000 | 1,449,519 | 481 |
| 451:Primary Health Care | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 1,445,400 | 0 | 0 | 124,500 | 1,320,900 | 1,320,834 | 66 |
| 212:Wages | 21,000 | 0 | 0 | 6,800 | 14,200 | 13,845 | 355 |
| 216:Allowances | 353,400 | 0 | 0 | 62,300 | 291,100 | 290,968 | 132 |
| TOTAL | 1,819,800 | 0 | 0 | 193,600 | 1,626,200 | 1,625,647 | 553 |
| Pension, Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 21,300 | 0 | 0 | 0 | 21,300 | 21,002 | 298 |
| TOTAL | 21,300 | 0 | 0 | 0 | 21,300 | 21,002 | 298 |

CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Goods & Services | | | | | | | |
| 224:Utilities | 48,000 | 0 | 0 | 0 | 48,000 | 47,997 | 3 |
| 228:Supplies and Materials | 267,000 | 0 | 0 | 0 | 267,000 | 266,962 | 38 |
| 229:Furniture & Equipment and Other Resources | 25,000 | 0 | 0 | 0 | 25,000 | 24,906 | 94 |
| 232:Maintenance Services | 65,000 | 0 | 0 | 0 | 65,000 | 64,759 | 241 |
| 236:Professional Fees | 158,000 | 0 | 163,100 | 0 | 321,100 | 320,761 | 339 |
| TOTAL | 563,000 | 0 | 163,100 | 0 | 726,100 | 725,384 | 716 |
| Social Services | | | | | | | |
| 266:Health Care Promotion | 45,000 | 0 | 0 | 7,500 | 37,500 | 37,496 | 4 |
| TOTAL | 45,000 | 0 | 0 | 7,500 | 37,500 | 37,496 | 4 |
| TOTAL HEAD 451 | 2,449,100 | 0 | 163,100 | 201,100 | 2,411,100 | 2,409,529 | 1,571 |
| 452:Secondary Health Care | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 4,679,100 | 0 | 0 | 326,000 | 4,353,100 | 4,353,085 | 15 |
| 216:Allowances | 870,600 | 0 | 0 | 92,900 | 777,700 | 777,660 | 40 |
| TOTAL | 5,549,700 | 0 | 0 | 418,900 | 5,130,800 | 5,130,745 | 55 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 76,700 | 0 | 41,000 | 0 | 117,700 | 117,465 | 235 |
| TOTAL | 76,700 | 0 | 41,000 | 0 | 117,700 | 117,465 | 235 |
| Goods & Services | | | | | | | |
| 220:Local Travel | 7,000 | 0 | 3,500 | 0 | 10,500 | 9,262 | 1,238 |
| 224:Utilities | 50,000 | 0 | 10,000 | 0 | 60,000 | 60,000 | 0 |
| 226:Communication Expenses | 5,000 | 0 | 0 | 0 | 5,000 | 5,000 | 0 |
| 228:Supplies and Materials | 2,293,000 | 140,000 | 321,200 | 0 | 2,754,200 | 2,754,146 | 54 |
| 229:Furniture & Equipment and Other Resources | 436,000 | 0 | 0 | 0 | 436,000 | 435,937 | 63 |
| 230:Uniforms and Protective Clothing | 24,000 | 0 | 0 | 0 | 24,000 | 23,958 | 42 |
| 232:Maintenance Services | 608,200 | 0 | 0 | 0 | 608,200 | 608,134 | 66 |
| 236:Professional Fees | 655,000 | 600,000 | 254,000 | 0 | 1,509,000 | 1,499,299 | 9,701 |
| 246:Printing and Binding | 15,000 | 0 | 0 | 0 | 15,000 | 14,997 | 3 |
| TOTAL | 4,093,200 | 740,000 | 588,700 | 0 | 5,421,900 | 5,410,734 | 11,166 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| TOTAL HEAD 452 | 9,722,600 | 740,000 | 629,700 | 418,900 | 10,673,400 | 10,661,944 | 11,456 |
| 454:Social Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 857,800 | 0 | 0 | 59,800 | 798,000 | 797,921 | 79 |
| 216:Allowances | 140,700 | 0 | 0 | 32,600 | 108,100 | 108,078 | 22 |
| TOTAL | 998,500 | 0 | 0 | 92,400 | 906,100 | 906,000 | 100 |
| Goods & Services | | | | | | | |
| 222:International Travel and Subsistence | 7,500 | 0 | 0 | 0 | 7,500 | 7,500 | 0 |
| 224:Utilities | 12,900 | 0 | 0 | 5,000 | 7,900 | 7,900 | 0 |
| 226:Communication Expenses | 30,000 | 0 | 0 | 7,500 | 22,500 | 21,917 | 583 |
| 228:Supplies and Materials | 19,000 | 0 | 0 | 0 | 19,000 | 18,497 | 503 |
| 229:Furniture & Equipment and Other Resources | 48,700 | 0 | 0 | 0 | 48,700 | 48,539 | 161 |
| 232:Maintenance Services | 346,500 | 0 | 0 | 241,000 | 105,500 | 105,293 | 207 |
| 234:Rental of Assets | 32,000 | 0 | 0 | 4,500 | 27,500 | 27,500 | 0 |
| 236:Professional Fees | 47,400 | 0 | 0 | 13,400 | 34,000 | 33,773 | 227 |
| 238:Insurance | 7,500 | 0 | 0 | 0 | 7,500 | 7,500 | 0 |
| 246:Printing and Binding | 3,000 | 0 | 0 | 400 | 2,600 | 2,590 | 10 |
| TOTAL | 554,500 | 0 | 0 | 271,800 | 282,700 | 281,009 | 1,691 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---|----------------------|---------------------------|--------------------------|----------------|---------------------|-----------------------|----------------------|
| Transfers and Subsidies | | | | | | | |
| 260:Grants and Contributions | 198,000 | 0 | 13,000 | 0 | 211,000 | 211,000 | 0 |
| 261:Subventions | 600,000 | 0 | 30,500 | 0 | 630,500 | 630,500 | 0 |
| TOTAL | 798,000 | 0 | 43,500 | 0 | 841,500 | 841,500 | 0 |
| Social Services | | | | | | | |
| 265:Public Welfare Services | 3,968,200 | 360,000 | 74,700 | 0 | 4,402,900 | 4,384,720 | 18,180 |
| TOTAL | 3,968,200 | 360,000 | 74,700 | 0 | 4,402,900 | 4,384,720 | 18,180 |
| Other Expenditure | | | | | | | |
| 275:Sundry Expenses | 6,000 | 0 | 0 | 4,100 | 1,900 | 1,829 | 71 |
| 280:Programme, Production and Promotion | 17,500 | 0 | 0 | 0 | 17,500 | 17,396 | 104 |
| TOTAL | 23,500 | 0 | 0 | 4,100 | 19,400 | 19,225 | 175 |
| TOTAL HEAD 454 | 6,342,700 | 360,000 | 118,200 | 368,300 | 6,452,600 | 6,432,454 | 20,146 |
| 455:Environmental Health | | | | | | | |
| Personal Emoluments | | | | | | | |
| 210:Personal Emoluments | 463,500 | 0 | 0 | 36,300 | 427,200 | 427,152 | 48 |
| 216:Allowances | 36,700 | 0 | 42,000 | 0 | 78,700 | 75,144 | 3,556 |
| TOTAL | 500,200 | 0 | 42,000 | 36,300 | 505,900 | 502,296 | 3,604 |
| Goods & Services | | | | | | | |
| 224:Utilities | 50,000 | 0 | 21,000 | 0 | 71,000 | 70,921 | 79 |
| 228:Supplies and Materials | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 |
| 229:Furniture & Equipment and Other Resources | 15,000 | 0 | 0 | 0 | 15,000 | 14,844 | 156 |
| 230:Uniforms and Protective Clothing | 9,000 | 0 | 0 | 0 | 9,000 | 9,000 | 0 |
| 232:Maintenance Services | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 |
| 236:Professional Fees | 956,900 | 0 | 64,000 | 0 | 1,020,900 | 1,018,266 | 2,634 |
| TOTAL | 1,100,900 | 0 | 85,000 | 0 | 1,185,900 | 1,183,031 | 2,869 |
| TOTAL HEAD 455 | 1,601,100 | 0 | 127,000 | 36,300 | 1,691,800 | 1,685,327 | 6,473 |
| FINAL SUMMARY FOR VOTE 45:Ministry of Health and Social Services | | | | | | | |
| Personal Emoluments | | | | | | | |
| Strategic Management & Administration | 726,000 | 0 | 500 | 3,400 | 723,100 | 722,875 | 225 |
| Primary Health Care | 1,819,800 | 0 | 0 | 193,600 | 1,626,200 | 1,625,647 | 553 |
| Secondary Health Care | 5,549,700 | 0 | 0 | 418,900 | 5,130,800 | 5,130,745 | 55 |
| Social Services | 998,500 | 0 | 0 | 92,400 | 906,100 | 906,000 | 100 |
| Environmental Health | 500,200 | 0 | 42,000 | 36,300 | 505,900 | 502,296 | 3,604 |
| TOTAL | 9,594,200 | 0 | 42,500 | 744,600 | 8,892,100 | 8,887,563 | 4,537 |
| Pension,Gratuities and Other Benefits | | | | | | | |
| Primary Health Care | 21,300 | 0 | 0 | 0 | 21,300 | 21,002 | 298 |
| Secondary Health Care | 76,700 | 0 | 41,000 | 0 | 117,700 | 117,465 | 235 |
| TOTAL | 98,000 | 0 | 41,000 | 0 | 139,000 | 138,467 | 533 |
| Goods & Services | | | | | | | |
| Strategic Management & Administration | 717,000 | 0 | 39,000 | 44,100 | 711,900 | 711,671 | 229 |
| Primary Health Care | 563,000 | 0 | 163,100 | 0 | 726,100 | 725,384 | 716 |
| Secondary Health Care | 4,093,200 | 740,000 | 588,700 | 0 | 5,421,900 | 5,410,734 | 11,166 |
| Social Services | 554,500 | 0 | 0 | 271,800 | 282,700 | 281,009 | 1,691 |
| Environmental Health | 1,100,900 | 0 | 85,000 | 0 | 1,185,900 | 1,183,031 | 2,869 |
| TOTAL | 7,028,600 | 740,000 | 875,800 | 315,900 | 8,328,500 | 8,311,830 | 16,670 |
| Transfers and Subsidies | | | | | | | |
| Social Services | 798,000 | 0 | 43,500 | 0 | 841,500 | 841,500 | 0 |
| TOTAL | 798,000 | 0 | 43,500 | 0 | 841,500 | 841,500 | 0 |

**CONSOLIDATED FUND - April 2021 To March 2022
DETAILED ABSTRACT OF EXPENDITURE BY SUBHEADS**

| | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATE | REALLOCATION ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVINGS/ (EXCESS) |
|---------------------------------------|------------------------------|-----------------------------------|----------------------------------|------------------|-----------------------------|-------------------------------|------------------------------|
| Social Services | | | | | | | |
| Primary Health Care | 45,000 | 0 | 0 | 7,500 | 37,500 | 37,496 | 4 |
| Social Services | 3,968,200 | 360,000 | 74,700 | 0 | 4,402,900 | 4,384,720 | 18,180 |
| TOTAL | 4,013,200 | 360,000 | 74,700 | 7,500 | 4,440,400 | 4,422,216 | 18,184 |
| Other Expenditure | | | | | | | |
| Strategic Management & Administration | 20,400 | 0 | 0 | 5,400 | 15,000 | 14,972 | 28 |
| Secondary Health Care | 3,000 | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| Social Services | 23,500 | 0 | 0 | 4,100 | 19,400 | 19,225 | 175 |
| TOTAL | 46,900 | 0 | 0 | 9,500 | 37,400 | 37,198 | 202 |
| TOTAL VOTE:45 | 21,578,900 | 1,100,000 | 1,077,500 | 1,077,500 | 22,678,900 | 22,638,773 | 40,127 |
| GRAND SUMMARY | | | | | | | |
| Personal Emoluments | 9,594,200 | 0 | 42,500 | 744,600 | 8,892,100 | 8,887,563 | 4,537 |
| Pension,Gratuities and Other Benefits | 98,000 | 0 | 41,000 | 0 | 139,000 | 138,467 | 533 |
| Goods & Services | 7,028,600 | 740,000 | 875,800 | 315,900 | 8,328,500 | 8,311,830 | 16,670 |
| Transfers and Subsidies | 798,000 | 0 | 43,500 | 0 | 841,500 | 841,500 | 0 |
| Social Services | 4,013,200 | 360,000 | 74,700 | 7,500 | 4,440,400 | 4,422,216 | 18,184 |
| Other Expenditure | 46,900 | 0 | 0 | 9,500 | 37,400 | 37,198 | 202 |
| TOTAL VOTE:45 | 21,578,900 | 1,100,000 | 1,077,500 | 1,077,500 | 22,678,900 | 22,638,773 | 40,127 |
| FINAL SUMMARY | | | | | | | |
| Recurret Expenditure Summary | | | | | | | |
| Personal Emoluments | 51,541,400 | (927,700) | 591,800 | 2,827,600 | 48,377,900 | 47,644,585 | 733,315 |
| Pension,Gratuities and Other Benefits | 13,056,600 | (21,000) | 1,014,000 | 61,900 | 13,987,700 | 13,979,713 | 7,987 |
| Goods & Services | 42,633,300 | 1,734,700 | 3,506,900 | 2,444,000 | 45,430,900 | 42,839,231 | 2,591,669 |
| Transfers and Subsidies | 17,725,000 | 0 | 296,800 | 412,400 | 17,609,400 | 17,586,857 | 22,543 |
| Social Services | 4,259,200 | 329,000 | 74,700 | 7,500 | 4,655,400 | 4,633,935 | 21,465 |
| Other Expenditure | 5,765,900 | 1,885,000 | 763,300 | 366,400 | 8,047,800 | 7,869,933 | 177,867 |
| Debt | 1,360,600 | 0 | 800 | 128,500 | 1,232,900 | 1,231,143 | 1,757 |
| TOTAL | 136,342,000 | 3,000,000 | 6,248,300 | 6,248,300 | 139,342,000 | 135,785,397 | 3,556,603 |

**CONSOLIDATED FUND - 2022
STATEMENT OF VOTES IN EXCESS**

| | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | (EXCESS) |
|--|------------------|--------------------|----------|
| 07:Legal | | | |
| 070:Legal Department | | | |
| 236:Professional Fees | (28,500) | 62,084 | (90,584) |
| | | | |
| 13:Public Prosecution | | | |
| 130:Public Prosecution | | | |
| 218:Gratuities, Pensions and Related Benefits Schemes | 5,600 | 7,956 | (2,356) |
| | | | |
| 15:Office of the Premier | | | |
| 155:Info Tech & E-Gvoernment Services | | | |
| 210:Personal Emoluments | 470,300 | 480,054 | (9,754) |
| | | | |
| 35:Ministry of Communications, Works and Labour | | | |
| 352:Plant Hire and Mechanical Services | | | |
| 210:Personal Emoluments | 1,358,000 | 1,396,086 | (38,086) |

**CONSOLIDATED FUND
ADVANCES PERSONAL
BALANCE AS AT MARCH 31, 2022**

| <u>ADVANCE TYPE</u> | <u>AMOUNT</u> |
|----------------------------|-----------------------|
| MOTOR VEHICLES | 227,703 |
| MEDICAL | 52,324 |
| SALARY | - |
| OTHER | 21,718 |
| TOTAL | <u>301,744</u> |

CONSOLIDATED FUND
Advances - Motor Vehicle Purchase/Maintenance
BALANCE AS AT MARCH 31, 2022

| <u>ACCOUNT NAME</u> | <u>AMOUNT</u> |
|----------------------------|----------------------|
| CODRINGTON-GREER, Daren | 6,222 |
| COOPER, Marlene R. | 14,572 |
| GREER-SIMPSON, Lyndell | 10,356 |
| KASSIE, Rolando | 24,489 |
| LEWIS, Debra Charleen | 15,400 |
| NICHOLAS, Veta | 21,778 |
| PARILLON, Patrina S | 20,222 |
| PERSUAD, Felix Anthony | 24,603 |
| PONTEEN, Alwyn | 14,001 |
| SILCOTT, Maria | 2,505 |
| THOMAS, ANNE E | 12,597 |
| THOMAS-GERALD, Camille U C | 31,500 |
| WEEKES, Vernitha A | 5,347 |
| WILLIAMS, Davon | 24,111 |
| TOTAL | 227,703 |

CONSOLIDATED FUND
Advances - Medical
BALANCE AS AT MARCH 31, 2022

| <u>ACCOUNT NAME</u> | <u>AMOUNT</u> |
|----------------------------|---|
| ALLEN, Sidney | 2,000 |
| BASS, Barbara L | 4,000 |
| BURNS, Maretta | 650 |
| FARRELL, Patricia A | 1,250 |
| FRITH, Marcilla | 1,062 |
| GREAVES, Lorenzo S. | 1,815 |
| GREENAWAY, Meredith | 500 |
| HOYTE, Lorraine | 4,125 |
| KIRNON, Anderson A | 3,667 |
| PEMBERTON, Tricia | 450 |
| RILEY, Jermaine | 1,500 |
| RYAN, Dawn | 3,000 |
| THOMAS, KINO | 4,250 |
| THOMAS-GERALD, Camille U C | 9,375 |
| TUITT-KIRNON, Dothlyn | 5,500 |
| UNDERWOOD, Coretta | 1,077 |
| WADE, Astrid | 500 |
| WEEKES, Denelta | 2,520 |
| WEST, Grethlyn M | 3,000 |
| WHITE, Adella | 2,083 |
| | <hr style="border-top: 1px solid black;"/> |
| | 52,324 <hr style="border-top: 3px double black;"/> |

CONSOLIDATED FUND
Advances - Other
BALANCE AS AT MARCH 31, 2022

| <u>ACCOUNT NAME</u> | <u>AMOUNT</u> |
|------------------------------|----------------------|
| BRADE, Nakita | 1,000 |
| MCARTHUR, Patrina | 1,250 |
| MEADE, Marsha | 6,200 |
| THOMAS-GERALD, Camille | 9,733 |
| UNDERWOOD, Coretta D | 2,535 |
| WILLIAMS-KIRNON, Cheverlyn U | 1,000 |
| | <hr/> |
| | 21,718 |
| | <hr/> <hr/> |

**CONSOLIDATED FUND
MISCELLANEOUS DEPOSITS
BALANCE AS AT MARCH 31,2022**

| <u>ACCOUNT NAME</u> | <u>AMOUNT</u> |
|------------------------------------|--------------------------------|
| Agricultural Miscellaneous Deposit | 3,802 |
| Aids Task Force Fund | 22,799 |
| Auction Sales | 19,885 |
| Canada/Carib Seasonal Work Pgm | 2 |
| Civil Servants Association | 3,471 |
| COVID19 Related Expenditure | 4,660 |
| Customs & Revenue Services | 293,286 |
| Educ. External Examination Fee | 18,386 |
| Education Text Book Deposits | 109,840 |
| EPI Plan of Action | 5 |
| G.O.M. Tablet Initiative Program | 58,706 |
| High Court Deposits | 69,275 |
| Immigration Deposits | 613,114 |
| Insurance Premium | 14,868 |
| Inudstrial Estate | 2,500 |
| L.D.A. - Rent\Housing Stock | 29,287 |
| Land Registry Clearing | 909 |
| Low Cost Housing Road Const. | 40 |
| Magistrate'S Court | 31,067 |
| Misc. Receipts & Payments | 259,232 |
| Montserrat Teachers Union | 1,635 |
| NPF/Social Security Fund | 24,584 |
| Police Sports & Welfare | 35,416 |
| Prison Reward Fund | 10 |
| Prison Subsidiary Fund | 81,187 |
| Surplus Cash | 2,113 |
| TOTAL | <u><u>1,700,079</u></u> |

GOVERNMENT OF MONTSERRAT
STATEMENT OF PUBLIC DEBT - LOANS BORROWED FOR FIXED PERIODS
OUTSTANDING AT MARCH 31, 2022

| LOAN REFERENCE | ECD AMT DISBURSED TO DATE | PRINCIPAL PAID | INT. PAID DURING THE YEAR | CHARGES | TOTAL REPAID | PRINCIPAL OUTSTANDING |
|--|------------------------------|----------------|---------------------------------|----------|-------------------|--------------------------|
| EXTERNAL DEBT | | | | | | |
| PORT AUTHORITY LOAN - CDB #01\SFR-OR-MOT1 | 6,436,990 | 228,222 | 10,020 | 0 | 6,151,712 | 285,278 |
| PORT AUTHORITY LOAN- CDB #01\SFR-OR-MOT2 | 6,097,757 | 155,691 | 36,533 | | 4,346,233 | 1,751,524 |
| 1ST CONSOLIDATED LINE OF CREDIT - BOM- 14\SFR-MOT1 | 3,242,818 | 117,751 | 13,247 | | 2,654,061 | 588,756 |
| SECOND POWER PROJECT 018SFRMOT1 | 5,882,990 | 146,232 | 146,618 | | 146,232 | 5,736,758 |
| TOTAL EXTERNAL DEBT | 21,660,555 | 647,896 | 206,418 | 0 | 13,298,239 | 8,362,316 |

Exchange rate: \$2.70

*Charges include overdue and other charges

| | Loan Amount Issued 1/4/2016 | Opening Balance | PRINCIPAL PAID | INT. PAID | TOTAL REPAID | PRINCIPAL OUTSTANDING |
|-------------------------|--------------------------------|------------------|----------------|---------------|------------------|--------------------------|
| MSSF- Davy Hill Houses | 1,577,711 | 788,855 | 157,771 | 25,539 | 946,627 | 631,084 |
| MUL (Generating Set) | 1,665,571 | 832,785 | 166,557 | 26,961 | 999,343 | 666,228 |
| Total Local Debt | 3,243,282 | 1,621,641 | 324,328 | 52,501 | 1,945,969 | 1,297,313 |

**GOVERNMENT OF MONTSERRAT
STATEMENT OF OTHER OUTSTANDING LIABILITIES
OUTSTANDING AT MARCH 31, 2022**

BALANCE DUE FOR GOODS AND SERVICES

| <u>Department</u> | <u>Amount</u> |
|----------------------------|----------------------|
| ATTORNEY GENERAL CHAMBERS | 120 |
| CUSTOMS | 10,237 |
| HEALTH AND SOCIAL SERVICES | 34,944 |
| HRMU | 566 |
| MATLHE | 175 |
| MINISTRY OF FINANCE | 1,325 |
| MCW | 7,408 |
| MOE | 970 |
| POLICE AND FIRE | 800 |
| TOTAL | 56,546 |

GSB Unsettled Deposits **1,152,847**

OUTSTANDING REGIONAL CONTRIBUTIONS

| | |
|---|----------------|
| Centre for Agriculture Bio-Science International (CABI) | 5,482 |
| Caribbean Financial Action Task Force | 156,050 |
| Organization for Economic Cooperation & Development | 68,305 |
| Organization for Economic Cooperation & Development | 58,607 |
| Department for Business, Energy & Industrial Strategy | 24,158 |
| Caricom Secretariat | 2,951 |
| Caribbean Customs Law Enforcement Council | 26,626 |
| Total Outstanding Regional Contributions | 342,177 |

TOTAL OUTSTANDING LIABILITIES **1,551,571**

**CONSOLIDATED FUND
STATEMENT OF CONTINGENT LIABILITIES
BALANCE AS AT MARCH 31, 2022**

TOTAL

| <u>LITIGATIONS BY DEPARTMENT</u> | <u>REFERENCE</u> | <u>EST. LIABILITY</u> |
|---|---|---------------------------------|
| Attorney General | Acquisition of Land - Little Bay Port Project | 5,200,000 |
| Registrar of Lands | MNIHCV 2013/20 & 2013/0021 | 2,300,000 |
| Attorney General | Arbitration Matter - Galloway' vs AG | 8,232,388 |
| TOTAL | | <u><u>15,732,388</u></u> |

**CONSOLIDATED FUND
STATEMENT OF SPECIAL FUNDS
BALANCE AS AT MARCH 31, 2022**

| | BALANCE AS AT START OF YEAR DR/CR | YEAR-TO-DATE NET TRANSACTIONS | BALANCE AS AT THE END OF YEAR DR/(CR) |
|--------------------|--|--|--|
| POLICE REWARD FUND | 14,959 | - | 14,959 |
| TOTAL | 14,959 | - | 14,959 |

**CONSOLIDATED FUND
OTHER GOVERNMENTS AND ADMINISTRATIONS
BALANCE AS AT MARCH 31, 2022**

| | BALANCE AS AT START OF YEAR DR/CR | YEAR-TO-DATE NET TRANSACTIONS | BALANCE AS AT THE END OF YEAR DR/(CR) |
|------------------------|--|--|--|
| ANTIGUA | 104,126 | 3,532 | 107,658 |
| ST. KITTS-NEVIS | 46,347 | 578 | 46,925 |
| BRITISH VIRGIN ISLANDS | (1,287) | 153 | (1,134) |
| TOTAL | 149,186 | 4,263 | 153,449 |

TREASURY CONSOLIDATED FUNDS
STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022

| | Pur/Val Costs | Depreciation | Book Value |
|---|-------------------|------------------|-------------------|
| 05:Police | | | |
| Building | 6,045,500 | 1,964,793 | 4,080,707 |
| Heavy Equipment | 840,329 | 759,038 | 81,291 |
| Motor Vessel | 10,454,739 | 1,063,770 | 9,390,969 |
| Vehicle | 731,300 | 518,261 | 213,039 |
| | 18,071,868 | 4,305,862 | 13,766,007 |
| 15:Office of the Premier | | | |
| Building | 5,789,700 | 203,247 | 5,586,453 |
| Land | 124,100 | - | 124,100 |
| Office Equipment - A | 32,296 | 19,716 | 12,579 |
| Vehicle | 360,200 | 287,891 | 72,309 |
| | 6,306,296 | 510,855 | 5,795,441 |
| 08:Magistrate's Court Services | | | |
| Building | 360,000 | 116,820 | 243,180 |
| | 360,000 | 116,820 | 243,180 |
| 09:Supreme Court Services | | | |
| Building | 2,315,600 | 79,599 | 2,236,001 |
| Office Equipment - A | 33,988 | 8,412 | 25,576 |
| | 2,349,588 | 88,011 | 2,261,577 |
| 12:Office of the Deputy Governor | | | |
| Building | 7,853,200 | 1,044,447 | 6,808,753 |
| Heavy Equipment | 30,672 | 23,659 | 7,012 |
| Land | 1,436,500 | - | 1,436,500 |
| Machinery & Tools - A | 206,897 | 204,828 | 2,069 |
| Office Equipment - A | 27,462 | 24,016 | 3,446 |
| Vehicle | 230,730 | 132,744 | 97,986 |
| | 9,785,461 | 1,429,694 | 8,355,767 |
| 13:Director of Public Prosecution | | | |
| Office Equipment - A | 32,970 | 18,768 | 14,202 |
| | 32,970 | 18,768 | 14,202 |
| 20:Ministry of Finance & Economic Management | | | |
| Building | 2,076,600 | 74,238 | 2,002,362 |
| Science & Engineering - A | 140,042 | 25,418 | 114,625 |
| Vehicle | 518,205 | 297,986 | 220,219 |
| | 2,734,847 | 397,642 | 2,337,205 |

TREASURY CONSOLIDATED FUNDS
STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022

| | Pur/Val Costs | Depreciation | Book Value |
|---|--------------------|-------------------|-------------------|
| 30:Ministry of Agriculture, Trade, Land, Housing & the Environment | | | |
| Building | 32,622,375 | 2,311,098 | 30,311,277 |
| Heavy Equipment | 150,377 | 52,726 | 97,651 |
| Land | 1,003,563 | - | 1,003,563 |
| Machinery & Tools - A | 43,270 | 14,517 | 28,753 |
| Office Equipment - A | 17,800 | 5,580 | 12,220 |
| Science & Engineering - A | 95,154 | 22,123 | 73,030 |
| Vehicle | 366,048 | 299,249 | 66,799 |
| | 34,298,586 | 2,705,293 | 31,593,293 |
| 35: Ministry of Communication, Works, Energy & Labour | | | |
| Building | 3,175,600 | 113,528 | 3,062,072 |
| Heavy Equipment | 5,974,216 | 3,954,911 | 2,019,305 |
| Land | 222,500 | - | 222,500 |
| Machinery & Tools - A | 363,477 | 160,929 | 202,548 |
| Office Equipment - A | 17,800 | 7,343 | 10,458 |
| Science & Engineering - A | 56,229 | 12,061 | 44,168 |
| Vehicle | 851,026 | 581,654 | 269,372 |
| | 10,660,848 | 4,830,426 | 5,830,422 |
| 40:Ministry of Education, Youth Affairs and Sports | | | |
| Building | 14,320,400 | 3,671,609 | 10,648,791 |
| Land | 64,900 | - | 64,900 |
| Vehicle | 204,799 | 162,838 | 41,961 |
| | 14,590,099 | 3,834,446 | 10,755,653 |
| 45:Ministry of Health & Social Services | | | |
| Building | 3,541,700 | 917,346 | 2,624,354 |
| Land | 25,000 | - | 25,000 |
| Machinery & Tools - A | 862,093 | 439,330 | 422,763 |
| Science & Engineering - A | 171,562 | 75,016 | 96,547 |
| Vehicle | 309,910 | 175,890 | 134,020 |
| | 4,910,266 | 1,607,582 | 3,302,684 |
| Total Fixed Assets | 104,100,830 | 19,845,399 | 84,255,430 |

**GOVERNMENT OF MONTSERRAT
DEVELOPMENT FUND
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2022
(with figures at March 31, 2021)**

| <u>ASSETS</u> | <u>Notes</u> | <u>2022</u> | <u>2021</u> |
|--|---------------------|---------------------------|---------------------------|
| BRITISH DEVELOPMENT AID CLAIMS OUTSTDG | 1 | | 5,447,661 |
| DONOR AGENCIES EXPENDITURE OUTSTANDING | 2 | | 103,332 |
| Consolidated Fund Receivable | | 29,235,290 | 21,807,721 |
| TOTAL ASSETS | | <u>29,235,290</u> | <u>27,358,714</u> |
| | | | |
| <u>LIABILITIES</u> | | | |
| DEPOSITS WITHIN THE DEVELOPMENT FUND | 3 | 37,304,246 | 35,446,312 |
| LOCAL FUNDS | 4 | 11,469 | 10,066 |
| BRITISH DEVT CLAIM DEPOSITS | 1 | 17,238 | - |
| Consolidated Capital Fund | | (15,525,232) | (22,246,452) |
| ADD REVENUE OVER EXPENDITURE | | <u>7,427,569</u> | <u>14,148,788</u> |
| TOTAL LIABILITIES | | <u>(8,097,664)</u> | <u>(8,097,664)</u> |
| | | <u>29,235,290</u> | <u>27,358,714</u> |

NOTES TO THE BALANCE SHEET

- (1) SUM OF THE BALANCES FOR BDD (PAGE 58).
- (2) SUM OF ALL DEBIT BALANCES EXCEPT BDD (PAGE 58).
- (3) SUM OF THE CREDIT BALANCES EXCEPT BDD & LOCAL PROJECTS(PAGE 58).
- (4) SEE DETAILS (PAGE 56).

DEVELOPMENT FUND
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT MARCH 31, 2022

| | OPENING BALANCE | 2021/2022 EXPENDITURE | 2021/2022 REVENUE | ADJUSTMENTS 2021/2022 | CLOSING BALANCES |
|--|--------------------|--------------------------|----------------------|--------------------------|---------------------|
| <u>02 BRITISH DEVELOPMENT AID/DFID</u> | | | | | |
| 3509073A Access Transport Coordinator Montserrat | (20,771) | | | | (20,771) |
| 3518113A Airport Facilities Improvement | (155) | | | | (155) |
| BDD Consolidated Account | (144,314) | | | | (144,314) |
| 1211002A Capacity Development | 54 | | | | 54 |
| 3000031A Cemetery Establishment | (177) | | | | (177) |
| 2112033A Census 2012 | (279) | | | | (279) |
| 1212004A Disaster Preparedness Repairs | (180,828) | | | | (180,828) |
| 2008032A Education Infrastructure | (61,913) | | | | (61,913) |
| 3016093A Emergency Shelters | (195,384) | | | | (195,384) |
| 3508071A Geothermal Exploration | (358,432) | | | | (358,432) |
| 4518114A Golden Years Home Rehabilitation | (20) | | | | (20) |
| 2009061A Government Accommodations | 252,975 | | | | 252,975 |
| 2014037A Hospital & Health Care/Redevelopment | (25,430) | | | | (25,430) |
| 3516092A Liquid Waste Management | (284) | | | | (284) |
| 3518112A MPA Port Roof & Terminal Refurbishment | (4,738) | | | | (4,738) |
| 2014071A MUL GENSET | (158,386) | | | | (158,386) |
| 3516089A Power | (12) | | | | (12) |
| 1210001A PSR II | (99,986) | | | | (99,986) |
| 2018108A PSR3 | (88,820) | | | | (88,820) |
| 2016100A Research, Development, Education and | (333,028) | | | | (333,028) |
| 3508072A Restructuring of PWD Workshop | (1,444,668) | | | | (1,444,668) |
| 3516088A Roads and Bridges | (116) | | | | (116) |
| 2016098A Sea Defenses | (60) | | | | (60) |
| 3016096A Social Housing | (994,830) | | | | (994,830) |
| 4516091A Solid Waste Management | (90,625) | | | | (90,625) |
| 3510076A Support to Public Works Strategic Dev | (155) | | | | (155) |
| 3516090A Water | (211) | | | | (211) |
| 1220126A GRID | 377,740 | | 400,553 | | (22,813) |
| 1520127A Fibre Optics Cable | 4,809,921 | | 4,810,292 | | (371) |
| 3520128A Ao1 Road Rehabilitation Phase 2 | 741,804 | 839,437 | 741,804 | | 839,437 |
| 3520129A Airport Resurfacing & Improvement | 2,141,302 | 6,392,697 | 6,824,058 | | 1,709,941 |
| 4020133A Education Infrastructure Phase 2 | 165,631 | 514,516 | 246,680 | | 433,467 |
| 3020134A Social Housing CIPREG | 27,022 | 383,528 | 27,472 | | 383,078 |
| 4520130A Hospital Redevelopment Project | 211,963 | 45,680 | 271,963 | | (14,320) |
| 2022149A PMO Capability Development | | 6,225 | | | 6,225 |
| 3521139A Airport Upgrade Project - CIPREG | 922,872 | 1,133,260 | 1,457,422 | | 598,710 |
| TOTAL | 5,447,661 | 9,315,343 | 14,780,242 | - | (17,238) |
| <u>07 CDB LOANS</u> | | | | | |
| 3517106A Infrastructure Improvement Assistance | 5,387 | | | | 5,387 |
| 4012009A Teacher Enhancement Project | (353) | | | | (353) |
| 3519078A Port Development | 42,215 | 482,269 | 737,436 | | (212,952) |
| TOTAL | 47,250 | 482,269 | 737,436 | - | (207,918) |
| <u>10 LOCAL</u> | | | | | |
| 3517107A National Information Communication | (162) | | | | (162) |
| 3022145A Environmental Awareness MNI | | 43,316 | 44,718 | | (1,403) |
| 1514032A Media Exchange Development | (9,904) | | | | (9,904) |
| TOTAL | (10,066) | 43,316 | 44,718 | - | (11,469) |
| <u>11 ECCB</u> | | | | | |
| 4521140A COVID19 - Medical Supplies | (817) | | | | (817) |
| TOTAL | (817) | - | - | - | (817) |

DEVELOPMENT FUND
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT MARCH 31, 2022

| | OPENING BALANCE | 2021/2022 EXPENDITURE | 2021/2022 REVENUE | ADJUSTMENTS 2021/2022 | CLOSING BALANCES |
|--|---------------------|--------------------------|----------------------|--------------------------|---------------------|
| 12 UNDP | | | | | |
| 1516102A Environmental Remediation & Protection | (12,132) | | | | (12,132) |
| 1522153A Future Tourism Project - Grant Supp | | 139,050 | 139,050 | | - |
| 3021141A UNDP COVID-19 Response Programme | (36) | | | | (36) |
| TOTAL | (12,169) | 139,050 | 139,050 | - | (12,169) |
| 14 FCO | | | | | |
| 4521140A COVID-19 Medical Staffing Support | 59,489 | 169,502 | 228,274 | | 717 |
| 4521144A COVID-19 Testing Facility | (3,407) | | 154,910 | | (158,317) |
| TOTAL | 56,083 | 169,502 | 383,184 | - | (157,600) |
| 17 UNICEF | | | | | |
| Social Mobilization campaign | (4,465) | | | | (4,465) |
| Parents of disabled children | (6,860) | | | | (6,860) |
| Child Safeguarding Budgeting | 36 | | | | 36 |
| Early Childhood Development | (3,929) | | | | (3,929) |
| 4515044A Child Safeguarding & Protection | 5,394 | | | | 5,394 |
| 4020132A Education and Youth Activities | (54,944) | 17,108 | | | (37,836) |
| 4521143A Early Childhood Development - COVID | (102) | | | | (102) |
| TOTAL | (64,870) | 17,108 | - | - | (47,762) |
| 21 PAHO | | | | | |
| Health Development Program | (10,951) | | - | | (10,951) |
| TOTAL | (10,951) | - | - | - | (10,951) |
| 25 EU | | | | | |
| 1714056A BNTF7 | (500,000) | | | | (500,000) |
| 2014073A Credit Union Support Housing | (500,000) | | | | (500,000) |
| 2014074A Davy Hill | (119,329) | | | | (119,329) |
| 2015077A Economic Infrastructure | (467,695) | 78,855 | | | (388,840) |
| 2015078A Port Development | (500,000) | | | | (500,000) |
| 3515079A Energy | (29,015) | | | | (29,015) |
| 1514067A Fibre Optic Phase 2 | (1,313,559) | 505,636 | | | (807,923) |
| 3015063A Housing Programme | (375) | | | | (375) |
| 2006074A ICT | (53) | | | | (53) |
| 2014072A Lookout Housing Force 10 | 842,590 | | | | 842,590 |
| 2014070A Misc 14 | (628,534) | 22,880 | | | (605,654) |
| 2007078A Project Management | (2,362,717) | 94,753 | 900,000 | | (3,167,964) |
| 2015075A Promotion & Development | (200,000) | | | | (200,000) |
| 3016101A Agriculture Infrastructure Development | 99,894 | | 100,000 | | (106) |
| 4017104A Youth Development Programme | 188,082 | 181,027 | | (500,000) | (130,891) |
| 3014062A Abattoir (MAHLE) Equipping Abattoir | (288) | | | | (288) |
| 3518113A Airport Facilities Improvement | (816,100) | 400,328 | | | (415,772) |
| 3519078A Port Development | (17,975,965) | 791,342 | 3,954,854 | | (21,139,476) |
| 4018115A Rehabilitation of Salem Primary | (402,350) | | | | (402,350) |
| 2019124A Improving the Tourism Product | (38) | | | | (38) |
| 4018116A Refurbishment of Brades Primary | (84) | | | | (84) |
| 3519121A LED/Solar Street Lighting | (34,785) | | | | (34,785) |
| 3519122A/2019122A 750 KW Solar PV and Storage | (2,214,121) | 1,663,552 | | | (550,570) |
| 1519123A Protect and Enhance the Natural Environment | (1,100,000) | 48,870 | | 711,200 | (339,930) |
| 1519125A Develop Visitors Attraction and Amenities | (4,167,414) | 338,544 | | (388,200) | (4,217,070) |
| 1519124A Expand and Diversify the Tourism Product | (321,875) | 219,469 | | (323,000) | (425,405) |
| 3021072A Lookout Housing Force 10 | 185,793 | 170,650 | | | 356,443 |
| 2022148A Economic Recovery and Investment Fu | (2,940,786) | 45,094 | 29,695 | 500,000 | (2,425,387) |
| 2020131A Enhanced Country Poverty Assessment | | | 206,000 | | (206,000) |
| 3022158A Housing Assistance Programme | | | 400,000 | | (400,000) |
| 3022159A Agriculture Development Programme | | | 460,000 | | (460,000) |
| TOTAL | (35,278,723) | 4,561,000 | 6,050,549 | - | (36,768,272) |
| 30 OTEP | | | | | |
| Overseas Territories Environment Project | (48,275) | | | | (48,275) |
| TOTAL | (48,275) | - | - | - | (48,275) |

DEVELOPMENT FUND
STATEMENT OF REVENUE & EXPENDITURE BY PROJECTS
BALANCE AS AT MARCH 31, 2022

| | OPENING BALANCE | 2021/2022 EXPENDITURE | 2021/2022 REVENUE | ADJUSTMENTS 2021/2022 | CLOSING BALANCES |
|--|---------------------|--------------------------|----------------------|--------------------------|---------------------|
| <u>31 DARWIN</u> | | | | | |
| Darwin Initiative Post Project | (29,714) | 5,361 | | | (24,353) |
| TOTAL | (29,714) | 5,361 | - | - | (24,353) |
| <u>32 JNCC</u> | | | | | |
| Marine Turtle Project | (515) | | | | (515) |
| TOTAL | (515) | - | - | - | (515) |
| <u>34 ROYAL SOCIETY FOR THE PROTECTION OF BIRDS</u> | | | | | |
| 3017105A Embedding Capacity for Invasive Alien Species | (69) | | | | (69) |
| TOTAL | (69) | - | - | - | (69) |
| <u>35 GARFIELD WESTON FOUNDATION</u> | | | | | |
| 3018110A GWG Tree Seed Project | (180) | | | | (180) |
| TOTAL | (180) | - | - | - | (180) |
| <u>36 SHORE BIRDS</u> | | | | | |
| 3021138A Shorebird | (28) | | | | (28) |
| TOTAL | (28) | - | - | - | (28) |
| <u>37 UoL - UNIVERSITY OF LIVERPOOL</u> | | | | | |
| 3022146A Seabird Monitoring in Montserrat | | 10,369 | 10,658 | | (289) |
| TOTAL | - | 10,369 | 10,658 | - | (289) |
| <u>38 UNIVERSITY OF EXETER</u> | | | | | |
| 3022150A Marine Turtle Action Plan | | 58,378 | 66,445 | | (8,067) |
| TOTAL | - | 58,378 | 66,445 | - | (8,067) |
| <u>39 Economics for the Environment Consultancy</u> | | | | | |
| 3022151A MNI Natural Capital Accounting Prog | | 7,347 | 14,243 | | (6,896) |
| TOTAL | - | 7,347 | 14,243 | - | (6,896) |
| <u>40 Statistics Canada</u> | | | | | |
| 2022152A Upgrading of Stats Software and Har | | 81,036 | 91,122 | | (10,086) |
| TOTAL | - | 81,036 | 91,122 | - | (10,086) |
| <u>SUMMARY</u> | | | | | |
| BRITISH DEVELOPMENT AID/DFID | 5,447,661 | 9,315,343 | 14,780,242 | - | (17,238) |
| TOTAL BDD | 5,447,661 | 9,315,343 | 14,780,242 | - | (17,238) |
| CDB | 47,250 | 482,269 | 737,436 | - | (207,918) |
| LOCAL | (10,066) | 43,316 | 44,718 | - | (11,469) |
| ECCB | (817) | - | - | - | (817) |
| UNDP | (12,169) | 139,050 | 139,050 | - | (12,169) |
| FCO | 56,083 | 169,502 | 383,184 | - | (157,600) |
| UNICEF | (64,870) | 17,108 | - | - | (47,762) |
| PAHO | (10,951) | - | - | - | (10,951) |
| EU | (35,278,723) | 4,561,000 | 6,050,549 | - | (36,768,272) |
| OTEP | (48,275) | - | - | - | (48,275) |
| DARWIN | (29,714) | 5,361 | - | - | (24,353) |
| JNCC | (515) | - | - | - | (515) |
| RSPB | (69) | - | - | - | (69) |
| GWF | (180) | - | - | - | (180) |
| SHOREBIRD | (28) | - | - | - | (28) |
| UoL | - | 10,369 | 10,658 | - | (289) |
| UoE | - | 58,378 | 66,445 | - | (8,067) |
| EEC | - | 7,347 | 14,243 | - | (6,896) |
| SC | - | 81,036 | 91,122 | - | (10,086) |
| GRAND TOTAL | (29,905,385) | 14,890,078 | 22,317,647 | - | (37,332,953) |

DEVELOPMENT FUND - April 2021 To March 2022
STATEMENT OF EXPENDITURES BY VOTE

| <u>PROJECT DETAILS</u> | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATES | REALLOCATIONS ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVING\ (EXCESS) |
|--|----------------------|----------------------------|---------------------------|----------------|---------------------|-----------------------|---------------------|
| VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR | | | | | | | |
| DFID 1212004A Disaster Preparedness Repairs | 180,800 | | | | 180,800 | | 180,800 |
| DFID 1222147A Capacity Building | 500,000 | | | | 500,000 | | 500,000 |
| TOTAL VOTE 12/120 | 680,800 | 0 | 0 | 0 | 680,800 | 0 | 680,800 |
| VOTE 15/150 - OFFICE OF THE PREMIER | | | | | | | |
| EU 1514067A Fibre Optic Cable Phase | 1,300,000 | | | | 1,300,000 | 505,636 | 794,364 |
| EU 1519123A Protect & Enhance the Natural Environment | 388,800 | | | 711,200.00 | -322,400 | 48,870 | -371,270 |
| EU 1519124A Expand and Diversify the Tourism Product | 649,200 | | 323,000 | | 972,200 | 219,469 | 752,731 |
| EU 1519125A Develop Visitors Attractions and Amenities | 4,602,900 | | 388,200 | | 4,991,100 | 338,544 | 4,652,556 |
| UNDP 1522153A Future Tourism Project - Grant Supp | | 149,500 | | | 149,500 | 139,050 | 10,450 |
| LOCAL 1518118A Hurricane Relief - Tourism | 2,000 | | | | 2,000 | | 2,000 |
| TOTAL VOTE 15/150 | 6,942,900 | 149,500 | 711,200 | 711,200 | 7,092,400 | 1,251,570 | 5,840,830 |
| VOTE 20/203 - MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT | | | | | | | |
| DFID 2016098A Sea Defences | 100 | | | | 100 | | 100 |
| DFID 2016100A M'rat Priority Infrastructure | 333,100 | | | | 333,100 | | 333,100 |
| EU 2007078A Project Management | 600,000 | | | | 600,000 | 94,753 | 505,247 |
| EU 2014070A Miscellaneous 14 | 97,500 | | | | 97,500 | 22,880 | 74,620 |
| EU 2015077A Economic Infrastructure Development | 467,600 | | | | 467,600 | 78,855 | 388,745 |
| EU 2022148A Economic Recovery and Investment | 2,440,700 | | | 500,000.00 | 1,940,700 | 45,094 | 1,895,606 |
| FCDO 2022149A PMO Capability Development | 300,000 | | | | 300,000 | 6,225 | 293,775 |
| XXXX 2022152A Upgrading of Stats Software and Har | | 92,200 | | | 92,200 | 81,036 | 11,164 |
| LOCAL 2020131A Enhance Country Poverty Assessment | 206,000 | | | | 206,000 | | 206,000 |
| TOTAL VOTE 20/203 | 4,445,000 | 92,200 | 0 | 500,000 | 4,037,200 | 328,842 | 3,708,358 |

DEVELOPMENT FUND - April 2021 To March 2022
STATEMENT OF EXPENDITURES BY VOTE

| <u>PROJECT DETAILS</u> | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATES | REALLOCATIONS ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVING/ (EXCESS) |
|--|----------------------|----------------------------|---------------------------|-----------|---------------------|-----------------------|---------------------|
| VOTE 30/300 - MINISTRY OF AGRICULTURE, TRADE, LANDS & THE ENVIRONMENT | | | | | | | |
| DARWIN 3009060A Initiative Post Project | 19,300 | | | | 19,300 | 5,361 | 13,939 |
| DFID 3020134A Social Housing - CIPREG | 523,100 | 249,800 | | | 772,900 | 383,528 | 389,372 |
| DFID 3016093A Emergency Shelters | 195,400 | | | | 195,400 | | 195,400 |
| DFID 3016096A Social Housing | 994,900 | | | | 994,900 | | 994,900 |
| EU 3021072A LookOut Housing Force 10 | 167,400 | 4,200 | | | 171,600 | 170,650 | 950 |
| LOCAL 3022145A Environmental Awareness MNI | 44,700 | | | | 44,700 | 43,316 | 1,384 |
| OTEP 3008058A Overseas Territories Environmental | 22,800 | | 0 | | 22,800 | | 22,800 |
| UoE 3022150A Marine Turtle Action Plan | 130,200 | | | | 130,200 | 58,378 | 71,822 |
| NCA 3022151A MNI Natural Capital Accounting Prog | | 15,300 | | | 15,300 | 7,347 | 7,953 |
| UoL 3021146A Seabird Monitoring on Montserrat | 10,000 | | | | 10,000 | 10,369 | (369) |
| CEFAS 154A Improvement of Remote Under Water Video System | | 18,100 | | | 18,100 | | 18,100 |
| COC-DoFOCCG 155A Management of Fishing Gears Framework | | 24,900 | | | 24,900 | | 24,900 |
| TOTAL VOTE 30/300 | 2,107,800 | 312,300 | 0 | 0 | 2,420,100 | 678,950 | 1,741,150 |
| VOTE 35/350 - MINISTRY OF COMMUNICATIONS AND WORKS | | | | | | | |
| CDB 3519078A Port Development | 20,000,000 | | | | 20,000,000 | 482,269 | 19,517,731 |
| DFID 3516088A Roads and Bridges | 200 | | | | 200 | | 200 |
| DFID 3516089A Electricity Distribution Network Upgrade | 100 | | | | 100 | | 100 |
| DFID 3516090A Water | 300 | | | | 300 | | 300 |
| DFID 3516092A Liquid Waste Management | 300 | | | | 300 | | 300 |
| DFID 3518112A MPA Roof & Terminal Refurbishment | 4,800 | | | | 4,800 | | 4,800 |
| DFID 3518113A Airport Facilities Improvement | 200 | | | | 200 | | 200 |
| DFID 3520128A A01 Road Rehabilitation Phase 2 | 3,284,100 | | | | 3,284,100 | 839,437 | 2,444,663 |
| DFID 3520129A Airport Resurfacing & Improvement | 10,000,000 | | | | 10,000,000 | 6,392,697 | 3,607,303 |
| DFID 3521139A Airport Upgrade - CIPREG | 3,000,000 | | | | 3,000,000 | 1,133,260 | 1,866,740 |
| EU 2019122A 750 KW Solar PV and Storage Project | 2,413,700 | | | | 2,413,700 | 1,663,552 | 750,148 |
| EU 3518113A Airport Improvement Project - EU | 816,100 | | | | 816,100 | 400,328 | 415,772 |
| EU 3519078A Port Development | 11,000,000 | | | | 11,000,000 | 791,342 | 10,208,658 |
| FCDO/DFID 156A Geothermal Well Head Maintenance | | 134,000 | | | 134,000 | | 134,000 |
| TOTAL VOTE 35/350 | 50,519,800 | 134,000 | 0 | 0 | 50,653,800 | 11,702,884 | 38,950,916 |

DEVELOPMENT FUND - April 2021 To March 2022
STATEMENT OF EXPENDITURES BY VOTE

| <u>PROJECT DETAILS</u> | ORIGINAL ESTIMATE | SUPPLEMENTARY ESTIMATES | REALLOCATIONS ADDITION | DEDUCTION | TOTAL AUTHORIZED | ACTUAL EXPENDITURE | SAVING (EXCESS) |
|--|----------------------|----------------------------|---------------------------|------------------|---------------------|-----------------------|--------------------|
| VOTE 40/400 - MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS | | | | | | | |
| DFID 4020133A Education Infrastructure Phase 2 | 2,100,000 | | | | 2,100,000 | 514,516 | 1,585,484 |
| EU 4017104A Youth Development Programme | 561,900 | | 500,000 | | 1,061,900 | 181,027 | 880,873 |
| EU 4018115A Refurbishment of Salem Primary | 402,300 | | | | 402,300 | | 402,300 |
| UNICEF 4020132A Education and Youth Activities | 49,500 | | | | 49,500 | 17,108 | 32,392 |
| TOTAL VOTE 35/350 | 3,113,700 | 0 | 500,000 | 0 | 3,613,700 | 712,650 | 2,901,050 |
| VOTE 45/450 - MINISTRY OF HEALTH | | | | | | | |
| DFID 4518114A Golden Years Home Improvement | 100 | | | | 100 | | 100 |
| DFID 4520130A Hospital Development Project | 1,500,000 | | | | 1,500,000 | 45,680 | 1,454,320 |
| DFID 4516091A Solid Waste Management | 90,700 | | | | 90,700 | | 90,700 |
| FCDO 4521140A COVID-19 Medical Staffing Support | 347,700 | | | | 347,700 | 169,502 | 178,198 |
| TOTAL VOTE 45/450 | 1,938,500 | 0 | 0 | 0 | 1,938,500 | 215,182 | 1,723,318 |
| <u>SUMMARY</u> | | | | | | | |
| VOTE 12/120 - OFFICE OF THE DEPUTY GOVERNOR | 680,800 | 0 | 0 | 0 | 680,800 | 0 | 680,800 |
| VOTE 15/150 - OFFICE OF THE PREMIER | 6,942,900 | 149,500 | 711,200 | 711,200 | 7,092,400 | 1,251,570 | 5,840,830 |
| VOTE 20/200 - MIN. OF FIN & ECON DEV | 4,445,000 | 92,200 | 0 | 500,000 | 4,037,200 | 328,842 | 3,708,358 |
| VOTE 30/300 - MIN. OF AGRIC LANDS HOUSING | 2,107,800 | 312,300 | 0 | 0 | 2,420,100 | 678,950 | 1,741,150 |
| VOTE 35/350 - MIN. OF COMMS & WORKS | 50,519,800 | 134,000 | 0 | 0 | 50,653,800 | 11,702,884 | 38,950,916 |
| VOTE 40/400 - MIN. OF EDUCATION, YOUTH AFFAIRS | 3,113,700 | 0 | 500,000 | 0 | 3,613,700 | 712,650 | 2,901,050 |
| VOTE 45/450 - MIN. OF HEALTH | 1,938,500 | 0 | 0 | 0 | 1,938,500 | 215,182 | 1,723,318 |
| TOTAL | 69,748,500 | 688,000 | 1,211,200 | 1,211,200 | 70,436,500 | 14,890,078 | 55,546,422 |

**GOVERNMENT OF MONTSERRAT
STATEMENT OF ARREARS OF REVENUE
AS AT MARCH 31, 2022**

| HEAD & ACCOUNT DESCRIPTION | Mar-22 | Mar-21 | <u>COLLECTOR</u> <u>OF REVENUE</u> |
|---|-------------------|-------------------|---|
| 110-13005 Audit Fees | 1,500 | - | Auditor General |
| 206-11002 Income Tax - Personal | 13,353,361 | 12,425,951 | Comptroller of Inland Revenue |
| 206-11501 Property Tax | 3,023,303 | 3,502,740 | Comptroller of Inland Revenue |
| 206-11001 Company Tax | 14,681,527 | 11,075,719 | Comptroller of Inland Revenue |
| 206-12501 Import Duty | 7,212 | 266,754 | Comptroller of Customs |
| 206-12505 Consumption Tax | 10,701 | 243,504 | Comptroller of Customs |
| 206-12507 Customs Processing Fee | 3,750 | 3,205 | Comptroller of Customs |
| 206-13011 Customs Officers Fees | 7,635 | 18,985 | Comptroller of Customs |
| Other Customs Taxes | 48,068 | | Comptroller of Customs |
| 205-12210 Trade Licences | 10,975 | 10,675 | Accountant General |
| 221-53531 Emergency Fuel Supplies | 90,429 | 90,429 | Accountant General |
| 207-16099 Money Order Reimbursements | 590 | 590 | Director of Postal Services |
| 353-16019 Navigational Charges | 9,690 | 5,520 | PS Communications & Works |
| 353-13032 Aircraft Landing Fees | 6,745 | 5,114 | PS Communications & Works |
| 353-13502 Concessions Rental - Airport | 6,260 | 5,050 | PS Communications & Works |
| 355-13027 Work Permit Fees | 18,550 | 20,350 | PS Communications & Works |
| 300-160 Lease of Government Lands | 129,755 | | P S Agriculture, Housing, Lands & Environment |
| 300-16015 Fisheries Receipt | | 1,050 | P S Agriculture, Housing, Lands & Environment |
| 300-13022 Real Estate Licence | 1,500 | 1,500 | P S Agriculture, Housing, Lands & Environment |
| 450-16018 Hospital Receipts | 433,380 | 456,280 | P S Health, Education & Community Services |
| 454-14505 Reimbursements | 1,498,092 | 1,593,900 | P S Health, Education & Community Services |
| 152-13001 Advertising and Broadcasting Fees | | 18,335 | Manager, Radio Montserrat |
| 352-16042 Revenue from Plant & Workshop Operation | 35,045 | 151,769 | PS Communication & Works |
| 352-160 Mechanical Spares | 18,853 | 13,854 | PS Communication & Works |
| 352-160 Re-Saleable Stock | 25,727 | 19,477 | PS Communication & Works |
| 350 Telecom Licences | 282,736 | 2,924 | PS Communications & Works |
| 351-13032 PWD Laboratory | 7,166 | 4,280 | PS Communications & Works |
| 353-13037 Scenic Flights | 338,455 | 331,119 | PS Communication & Works |
| TOTAL | 34,051,005 | 30,269,072 | |

GOVERNMENT OF MONTSERRAT
STATEMENT OF NET WORTH (STATUTORY BODIES)
SUBMITTED AS AT MARCH 31, 2022

| STATUTORY BODY | TOTAL ASSETS | TOTAL LIABILITIES | NET WORTH |
|---------------------------------------|---------------|-------------------|---------------|
| Montserrat Information Communication | \$ 657,476 | \$ 488,486 | \$ 168,990 |
| Montserrat Utilities Ltd (MUL) | \$ 57,555,425 | \$ 12,505,770 | \$ 45,049,655 |
| Montserrat Port Authority (MPA) | \$ 12,135,178 | \$ 2,874,832 | \$ 9,260,346 |
| Montserrat Philatelic Bureau | \$ 432,828 | \$ 20,007 | \$ 412,822 |
| Montserrat Land Development Authority | \$ 2,011,730 | \$ 1,793,702 | \$ 218,028 |
| Montserrat Community College | \$ 136,052 | \$ 74,464 | \$ 61,588 |
| Montserrat Social Security Fund | \$ 32,731,219 | \$ 578,716 | \$ 32,152,503 |

**Based on last published accounts*

MICA 2019
MUL 2018
MPA 2020
MPB 2013
MLDA 2019
MSSF 2019
MCC 2015

**GOVERNMENT OF MONTSERRAT
STATEMENT OF WRITE-OFFS AND LOSSES
AS AT MARCH 31, 2022**

Revenue Arrears and Advances

| | AMOUNT |
|------------------------------|-----------------------|
| Trade Licence Arrears | 14,975 |
| Social Services Loans | 394,928 |
| Arrears of Hospital Receipts | 84,127 |
| Outstanding advances | 98,110 |
| TOTAL | <u>592,140</u> |

NOTES TO THE ACCOUNTS

GOVERNMENT OF MONTSERRAT CONSOLIDATED REVENUE FUND

Notes to the Financial Statements Financial Year Ending March 31, 2022

The notes to the Financial Statements form an integral part to understanding the Statements and should be read in conjunction with the Statements. The accounting policies have been applied consistently throughout the period.

Note 1. Accounting Policies

BASIS OF PREPARATION

The basis of preparation of the Financial Statements is largely governed by the provisions of the PFMAA. These statements are also compliant with the Cash Basis of the International Public Sector Accounting Standards (IPSAS) Part 1. The consolidation of the Financial Statements of other entities controlled by the GoM, in particular Statutory Bodies is no longer a requirement under IPSAS.

The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the Consolidated Fund. Consideration is however given to the Government's legal and regulatory framework in relation to public finances.

BUDGET

The approved budget was prepared on the same accounting basis (cash basis), same classification basis, and for the same fiscal period (from April 2021 to March 2022) as the Financial Statements.

The Appropriation Bill 2021/22 was passed on the 23rd of June 2021. The preceding Provisional General Warrant authorized expenditure out of the Consolidated fund from April 2021 until the Appropriation Bill was passed.

An approved Budget for the fiscal year 2021-22 was \$206.09 - comprised of recurrent \$136.34m and capital \$69.74m). This is a decrease of \$21.58 million compared to the 2020/21 fiscal year.

On the revenue side, the budgeted revenue from local sources was \$48.20 million compared to EC\$36.99 million in the previous FY and an outturn of \$52.17m. Two main areas for the projected revenue were tax revenue and non-tax revenue; including fees, fines, permits, rents, interests and licenses. External support in the form of budgetary aid was projected as EC\$86.14m, contributing 64% to the aggregate recurrent revenue.

NOTES TO THE ACCOUNTS

During the financial year, the Legislative Assembly passed three Supplementary Appropriation Bills which increased the total authorized expenditure by \$3.0m. The objective of the increase was to cover expenditure in relation to the RMDF's Heliconia Star, the procuring of goods and services for maintenance; including inter alia, Bridget Plates for the St. Peters Road, drainage improvement in Judy Piece and Lawyers Mountain. The increase also funded the purchase of medical supplies and provided for the extended medical support of the Cuban Brigade as well as social welfare commitments. The final supplementary was intended to provide funds for the purchase of a fire tender through the Ministry of Finance and Economic Management, however, procurement efforts were unsuccessful and the end of the reporting period causing the underspend to the budget estimate and contributing to the reported surplus of \$0.92m.

LIABILITIES

Outstanding Liabilities

Outstanding liabilities (short-term) as at March 31st accrued to \$1.5m. The total sum captures the \$0.342m that remains payable to Regional Institutions at the end of the reporting period, as well as \$1.15m in unsettled for deposits the now defunct Government Savings Bank.

Contingent Liabilities

Contingent Liabilities are expenses that may be incurred by a Ministry/Department depending on the outcome of an uncertain future event such as a court case. These contingent liabilities recognise that future expenditure may arise if certain conditions are met or certain events occur. That is, the risk of a call on the Consolidated Fund in the future will depend on the outcome of a future event that cannot be predetermined by GoM. The total estimate for GoM's quantifiable contingent liabilities at the end of the financial year was \$15.7m. There remains a number of cases for which an estimate has not yet been assigned.

NOTES TO THE ACCOUNTS

Reporting Entity

The Government Reporting Entities covered in these Financial Statements comprise ministries and departments of Government controlled by Accounting Officers that are appointed under the provisions of the PFMAA.

The Annual Statements of the Public Accounts shows the financial performance of the Government of Montserrat for the financial year ended 31st March 2022 on the basis of moneys held in, received by, or paid out of all public funds of the Government of Montserrat during the year under review.

The Government, through the Treasury Department, operates a centralised Treasury function that collects revenue, and administers payments on behalf of all Ministries and Departments of Government.

A list of all the budget organizations is shown in the table below:

Government Ministries and Departments

| |
|--|
| 05 Police & Fire |
| 07 Legal |
| 08 Magistrates Court |
| 09 Supreme Court |
| 10 Legislature |
| 11 Office of the Auditor General |
| 12. Office of the Deputy Governor |
| 13 Department of Public Prosecution |
| 15 Office of The Premier |
| 20 Ministry of Finance and Economic Management |
| 30 Ministry of Agriculture, Lands, Housing etc. |
| 35 Ministry of Communication & Works |
| 40 Ministry of Education Youth Affairs and Sports |
| 45 Min. of Health & Community Services |

NOTES TO THE ACCOUNTS

GoM Statutory Bodies and State Owned Entities (SOEs)

The Government of Montserrat through the Ministry of Finance maintains oversight over the following Statutory Bodies and State Owned Entities:

| |
|--|
| Financial Services Commission |
| Montserrat Social Security Fund |
| Montserrat Land Development Authority |
| Montserrat Port Authority |
| Montserrat Philatelic Bureau |
| Montserrat Community College |
| Montserrat Utilities Limited |
| Montserrat Volcano Observatory |
| Bank of Montserrat Ltd. |
| Montserrat National Trust |
| Montserrat Info-Communication Authority |
| Montserrat Arts Council |

The accounts for these Statutory Bodies or SOEs are prepared separately and tabled before the Legislative Assembly, save for the Bank of Montserrat Ltd which is a limited liability company.

Reporting currency

The reporting currency is Eastern Caribbean (EC) Dollar. Rounding is to the nearest dollar value.

Foreign Currency Transactions

Transactions in foreign currency are recorded at the rates of exchange prevailing at the time of transactions. At 31st March 2022, monetary assets and liabilities that are denominated in other currencies are translated at the rates prevailing at that date. Foreign exchange gains resulting from the settlement of foreign currency transactions are treated as operating income in the year realized. Losses on exchange are treated as operating loss in the year realized. These are offset against the fund balance.

Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as receipts in the current year.

NOTES TO THE ACCOUNTS

Payments by Third Parties

All payments made by Third Parties are made by third parties which are not part of this economic entity. The GoM benefits from goods and services purchased as a result of cash payments made by Third Parties during the reporting period. The payments made by the Third Parties do not constitute cash receipts. They are disclosed in the Third-Party Payments column in the Consolidated Statement of Cash Receipts and Payments pursuant to IPSAS 1.3.24. (See annex for purpose of settlement)

External Assistance

External assistance was received in the form of grants from multilateral and bilateral donor agencies under agreements specifying the purposes for which the assistance will be utilized. The following amounts are presented in the local currency.

| MULTILATERAL AGENCIES | AMOUNT |
|-------------------------------------|--------------------|
| BRITISH DEVELOPMENT AID/DFID | 93,850,215 |
| EU | 6,050,549 |
| UNDP | 139,050 |
| CDB | 737,436 |
| UoL | 10,658 |
| TOTAL | 100,787,908 |

NOTES TO THE ACCOUNTS

Fixed Assets

The fixed assets reported in the Statement of Fixed Assets relate to tangible items that are (a) held for the delivery of public goods and services, rental, or for administrative purposes: and (b) are expected to be used during more than one reporting period.

The following table represents the range of estimated useful economic lives of each class of asset disclosed in the Statement of Fixed Assets:

| ASSET DESCRIPTION | Economic Life (Yrs.) |
|---------------------------------|----------------------|
| Building | 60 |
| Heavy Equipment | 20 |
| Land | N/a |
| Machinery & Tools - A | 15 |
| Motor Vessel | 30 |
| Science & Engineering/Lab Equip | 10 |
| Office Equipment - A | 10 |
| Vehicle | 10 |

*Asset descriptions with the suffix "A" represents items that cost \$25,000 and over.

The assets are initially recognized at their historical costs. The cost includes expenditures that are directly attributable to the acquisition of the asset and bringing the asset to a working condition for its intended use. The expenditure associated with the construction of a new asset and subsequent costs related to improving an existing asset is also recognized in the carrying amount, only if it is deemed to improve the useful life of the asset. Valuations apply to land and buildings only.

Depreciation

Depreciation is calculated on a straight-line basis, based on the useful economic life of each asset.

NOTES TO THE ACCOUNTS

Note 2. The Consolidated Fund

This line item represents the balance of the Consolidated Fund (TCF) bank accounts held at the Bank of Montserrat and the Royal Bank of Canada. Funds are held in these accounts for the purpose of collecting revenue and making payments on behalf of all GoM Ministries and Departments. The balance also includes subsidiary accounts held at the Royal Bank of Canada and the Bank of Montserrat to facilitate online visa payments and the payment of property taxes. The sum of these accounts is netted against any balance held on GOM's Corporate Credit Card.

Note 3. Operating Account - ECCB

Operating Account ECCB represent the balance on an account held at the Eastern Caribbean Central Bank (ECCB) on behalf of the GoM; used primarily for making disbursements to regional institutions. Reimbursement of this account is made with the use of funds from the Consolidated Fund Account.

Note 4. Development Capital Fund

Development Capital Fund represents the balance on account held at the Bank of Montserrat to finance Development Programs funded mainly by the Department for International Development DFID and the European Union. This account forms part of the Consolidated Fund as prescribed by the PFMAA.

Note 5. Crown Agents #2 Account

The Government of Montserrat holds several accounts at Crown Agents in the UK in Pound Sterling and US dollar. The amount in the accounts represents the value in the local currency at the end of the reporting period. GOM recorded a net gain of EC\$53,767 owing to the increase of the pound at the end of 2022 fiscal year.

Note 6. Fiscal Reserve - A/C 1 Tranche

Fiscal Reserve - A/C 1 Tranche East Caribbean Central Bank (ECCB) are the reserve funds held by ECCB on behalf of the Government of Montserrat. This account was set up following an agreement with ECCB and Participating Governments in order to encourage fiscal discipline among participating members. This account is also used to disburse or settle any profit or loss distribution. There has been no movement in this balance over the reporting period.

NOTES TO THE ACCOUNTS

Note 7. Volcano Relief Account

This bank account has been in existence for a number of years under the authority of the Volcano Relief Fund Act 2003 to finance specific causes in an emergency triggered by volcanic events. This account represents an asset of the GOM which has now been brought on the ledger for purpose of reporting accounts held by GOM. There has been no movement in this account balance for a number of years.

Note 8. EU Savings Account

This bank account has been active for a number of years and was intentionally set up to receive withholding tax receipts from EU countries on the basis of the Tax Information Exchange Agreement. This account represents an asset of the GOM which was brought on the chart of accounts to enhance monitoring and reporting.

Note 9. Equity BOM

The value represents Government owned shares held at the Bank of Montserrat Ltd. During the reporting period Cabinet approved the transfer of shares previously held in the name of the Government Savings Bank directly to the Government of Montserrat. This transfer increases the total shares held beneficially in the name of the Government of Montserrat to 3,168,454 shares. The book value per share during the reporting period increased from \$7.25 to \$7.28 per share. The total value of BOM as reflected in the Statement of Assets and Liabilities is \$23.1m.

NOTE 10. RAC Grenada Bonds

The amount in the financial statements is in reference to the principal balance remaining on an investment namely; Fixed Rate Non-Callable Bonds held with the Government of Grenada. The investment funds were derived from the now defunct Radio Antilles Corporation (RAC) as a donation to the Government of Montserrat. During the year GOM received \$69,314 in principal repayment and interest totalling \$35,904. The balance on this investment now stands at \$589,165.00

Note 11. Personal Advances

Personal Advances represent advances granted to GoM employees who are designated traveling officers for the purchase of motor vehicles to include an advance to cover the insurance premiums, salary advances, medical advances and any other advances approved in accordance with GOM's General Orders. The schedule in the annex provides details of the outstanding amounts as stipulated by the Public Finance Management and Accountability Act. (PFMAA)

NOTES TO THE ACCOUNTS

Note 12. Impersonal Advances and Outstanding Imprests

The amount denotes outstanding travel and department imprests which should have been retired on or before the end of the financial year. The accounts show that the balance on impersonal advances and outstanding imprests has reduced significantly during the reporting period, owing mainly to the efforts made to clear outstanding balances and also due to the fact that no further travel advances were issued due to the covid-19 pandemic restrictions. The list of the Outstanding Advances is provided in the Statement of Advances accordance with the PFMAA.

Note 13. Advances to Other Government Administrations

Advances to Other Government Administrations represent net transactions executed on behalf of Caribbean countries and other regional, British and international organizations. Reimbursement is intended to be monthly. The Statement of Advances to Other Governments and Administration attached to these accounts provides details of the movement of the balances to these

Note 14. Miscellaneous Deposits

This represents money deposited by third parties with the Government of Montserrat and accordingly is shown as a liability for the reporting entity. (See statement of Miscellaneous Deposits) During the reporting period a total of \$1.5m was written off against retained earnings due to the fact that for a number of years, the balance on this line item carried deposits that can no longer be substantiated as liabilities, as the Government of Montserrat does not owe these funds to a third party and funds have been subsequently utilized to fund recurrent expenditure and deficits with the legislative approval of supplementary appropriations.

Note 15. Development Fund Receivable/Payable

This line item in the Statement of Assets and Liabilities represents the Consolidated Fund's holding as it relates to the Development Fund which is accounted for separately in the Public Accounts in accordance with the PFMAA. The net position at the end of the fiscal year shows that deposits in the Development Fund exceeds project expenditure; hence the reported amount is notionally due to the Development Fund.

NOTES TO THE ACCOUNTS

Note 16. Special Funds

These are accounts held and administered on behalf of Government organizations for the purpose of receiving and paying out funds. Currently funds are held only for the Police Reward Fund under this line item.

Note 17. Fund Adjustments

This line item in the Consolidated Fund shows net adjustment to the opening balance of the Consolidated Fund due to adjustments made to account ledger balances that were previously overstated or understated; these adjustments are made in order to give a true and fair view of the accounts. Adjustments made during the financial year include:

- (i) Adjustment of the value of shares held in the Bank of Montserrat owing to the increase of the book value of the shares during the reporting period. The Annual Report for 2020 for the Bank of Montserrat confirms an increase in the share price to \$7.25 per share thereby increasing the value of GOM's equity in the Bank by \$1.3m.*

Note 18. Contribution to Local Projects

This represents the amount expended on locally funded projects; projects are usually funded against the current or the previous year's surplus.

Note 19. Tax Revenues

This line in the accounts represents tax revenues from various domestic sources (classified in the same form in the Annual Budget) collected on behalf of the GoM during the period and paid into the Consolidated Fund. A schedule is provided in the Detailed Statement of Recurrent Revenue.

Schedule of Tax Revenues and Licences

| TAX REVENUE | AMOUNT |
|-------------------------------------|-------------------|
| <i>Taxes on Income, Profits</i> | <i>17,304,238</i> |
| <i>Taxes on Property</i> | <i>773,999</i> |
| <i>Taxes on Goods and Services</i> | <i>1,772,565</i> |
| <i>Licences</i> | <i>2,722,783</i> |
| <i>Taxes on International Trade</i> | <i>20,558,722</i> |
| <i>Arrears of Taxes</i> | <i>1,482,664</i> |
| TOTAL | 44,614,970 |

NOTES TO THE ACCOUNTS

Taxes on Income Profits and Capital Gains

This is a broad category which generally describes the tax that is levied on wages, salaries, labour services and the profits on corporations or businesses. Currently capital gains are not taxable in this jurisdiction. A more detailed schedule is provided Annual Abstract of Receipts and Payments.

Taxes on property

Taxes on property relates to the collection of property taxes. The amount shown excludes arrears which is monitored separately as shown below. This revenue stream refers to taxes levied on an annual basis on the ownership of immovable property, which includes land, building or other structures. This tax is usually a percentage of the assessed property value. Property Tax is administered by the Inland Revenue section of the Montserrat Customs and Revenue Services (MCRS).

Taxes on Domestic Goods and Services

This includes taxes levied on the production, sale, transfer, leasing or delivery of goods or rendering of services. This category of revenue also covers taxes on the use of goods and on permission to use goods or perform services. Taxes includes Insurance Company Levy, Bank Interest Levy etc. (See Statement of Detailed Recurrent Revenue)

Licences

This is essentially an extension of the above category of taxes. One of the regulatory functions of GoM is to forbid ownership or the use of certain goods or the pursuit of certain activities unless specific permission is granted by the issuing of a licence at which point a payment is made for the granting or application of such a licence. This revenue stream includes licences such as: Firearms Licences, Liquor and Still Licence, Trade Licence etc. (See Statement of Detailed Recurrent Revenue)

Taxes on International Trade

This covers revenue from all levies collected on goods that are imported as well as goods that are exported. The levy is usually determined on a specific or ad valorem basis. This tax is administered by the Customs Division of the MCRS.

NOTES TO THE ACCOUNTS

Note 20. Non Tax Revenue

In the Cash Flow Statement “non tax revenue” broadly refers to all other revenue streams that are locally generated but not deemed to be tax revenue as detailed in Note 23. (See Statement of Detailed Recurrent Revenue)

Fees Fines and Permits

A sub-category of non-tax revenue is “fees and permits” which represents sales of services provided in the exercising of some regulatory function by a Ministry or Department; this may include some form of checking or verification for a mandatory licence etc. (Statement of Cash Receipts and Payments)

Rents, Interests and Dividends and Receipts from Investments

Revenue received from renting GoM properties or assets are accounted for under this line item. Dividends are also accounted for under this heading as a non-tax revenue. However, for the Statement of Cash Receipts and Payments the dividend received from the Bank of Montserrat is reflected in Receipts from Investments.

Other Receipts

Other receipts refer to various form of reimbursement of Government funds (from a previous year) and other revenue from sales/services and miscellaneous revenue. (Statement of Cash Receipts and Payments excludes capital receipts)

Note 21. Budgetary Aid and Development Grants

Budgetary Aid represents the income received from FCDO which makes up approximately 60% of the revenue component of the annual recurrent budget. Development Grants show the incoming receipts that support the capital budget for the GOM. The main benefactors for this revenue stream are the EU as well as DFID as shown on the Statement of External Assistance.

NOTES TO THE ACCOUNTS

Note 22. Recurrent Expenditure

Recurrent expenditure refers to payments made by the Government of Montserrat for all purposes except development expenditure. Funds expended under recurrent expenditures are typically made more than once a year and may even be made on a scheduled basis. Recurrent expenditure includes the following:

Personal Emoluments

Personal emoluments – refers to the total remuneration of public servants in return for work during the accounting period. This includes salaries, wages and other taxable and non-taxable allowances.

Pensions, Gratuities and Other Benefits

Pensions include monthly payments made to pensioners; both local and overseas. Gratuities are made up of one off lump-sum payments comprising: Commuted Gratuity Payments to new retirees; Early Exit Benefits to officers who resign with ten or more years of service; and Contract Gratuity. Social Security Contributions which forms a part of this category represent Employer Contributions paid to the Social Security Fund in respect of all employees and Contract Officers for the Fiscal Year. Benefits also encapsulate Death Benefits where an officer dies while in service.

Goods and Services

This generally refers to the goods and services consumed to meet operational requirements. This includes the maintenance of public sector buildings, maintenance of the road network, materials for schools and medicines, as well as administrative costs, such as rent and utilities. Goods and Services also include an element of capital assets. Particularly the Small Capital Asset Fund (SCAF) managed by the Ministry of Finance and Economic Management affords all Ministry's and Departments the opportunity to submit proposals for capital or fixed assets that cannot be funded through their recurrent or capital budget due to the significant cost of the asset.

The Cash Flow Statement specifically shows the total recurrent expenditure net of amounts expended under SCAF. Expenditure for SCAF is depicted as an outflow for investing activities.

Transfers and Subsidies

The government makes grant and subsidy payments to regional institutions, private sector and non-governmental organisations as well as some statutory bodies to deliver public services or to facilitate their delivery. Payments of this nature are usually given to support on-going services; they can also be for the creation of new assets. The transfers and subsidies are essentially payments in return for the provision of a service mainly to compensate for any loss

NOTES TO THE ACCOUNTS

that would be incurred for charging a reduced fee for providing that service. The table below shows the payments made in the reporting period.

| TRANSFERS AND SUBSIDIES | |
|---------------------------------------|-------------------|
| Subvention to: | AMOUNT |
| <i>Montserrat Volcano Observatory</i> | 6,643,764 |
| <i>UK Overseas Mission</i> | 403,267 |
| <i>Land Development Authority</i> | 100,000 |
| <i>Montserrat National Trust</i> | 326,000 |
| <i>Financial Services Commission</i> | 619,200 |
| <i>Montserrat Arts Council</i> | 1,107,000 |
| <i>Info Communication Authority</i> | 227,000 |
| <i>Montserrat Philatelic Bureau</i> | 155,000 |
| <i>Montserrat Community College</i> | 723,250 |
| <i>Golden Years Foundation</i> | 630,500 |
| <i>Local Airlines</i> | 432,000 |
| <i>Other Subventions</i> | 723,250 |
| Grants and Contributions to: | |
| <i>Grants to BNTF</i> | 340,000 |
| <i>Grants to Schools - SAS</i> | 220,000 |
| <i>Other Local Institutions</i> | 682,676 |
| <i>Regional Institutions</i> | 3,758,921 |
| <i>International Institutions</i> | 495,029 |
| TOTAL TRANSFERS AND SUBSIDIES | 17,586,857 |

NOTES TO THE ACCOUNTS

Debt

Debt refers to all liabilities that require payments of interest and a principal sum. GOM total debt stock stands at \$9.66 million and takes into account GOM's external debts and two domestic debts as detailed below:

| Loan Reference | Description |
|------------------------------------|--|
| <i>Port Development Loan MOT1</i> | <i>Payable to the Caribbean Development Bank</i> |
| <i>Port Development Loan MOT2</i> | <i>Payable to the Caribbean Development Bank</i> |
| <i>Consolidated Line of credit</i> | <i>Payable to the Caribbean Development Bank (loan used to provide student loans and agricultural developments)</i> |
| <i>Second Power Project</i> | <i>Payable to Caribbean Development Bank</i> |
| <i>MSSF- Davy Hill Houses</i> | <i>Payable to the Montserrat Social Security Fund in relation to the Davy Hill Housing Regeneration Program. Original loan amount - \$1,577,711 payable at 3.5% p.a.</i> |
| <i>MUL (Generating Set)</i> | <i>Payable to MUL in relation to the purchase of a generating set. Original debt for \$1,665,571 was approved by Exec Council Decision 529/06</i> |

(See Statement of Public Debt).

Total Recurrent Expenditure

| RECURRENT EXPENDITURE | AMOUNT |
|---|--------------------|
| Personal Emoluments | 47,644,585 |
| Pension, Gratuities and Other Benefits | 13,979,713 |
| Goods & Services | 42,839,231 |
| Transfers and Subsidies | 17,586,857 |
| Social Services | 4,633,935 |
| Other Expenditure | 7,869,933 |
| Debt | 1,231,143 |
| TOTAL RECURRENT EXPENDITURE | 135,785,397 |

NOTES TO THE ACCOUNTS

Social Services Expenditure

This expenditure refers to the provision of benefits or programs intended to mitigate the risks associated with unemployment, ill health or other circumstances which adversely affect the welfare of an individual or household. A schedule of the type of benefits and the amount that was paid during the reporting period is as follows:

| SOCIAL SERVICES EXPENDITURE | |
|---|------------------|
| | AMOUNT |
| OLD AGE BENEFIT | 2,847,637 |
| SICKNESS AND DISABILITY BENEFIT | |
| UNEMPLOYMENT BENEFIT | 158,563 |
| HOUSING BENEFIT | 335,161 |
| SOCIAL PROTECTION OTHER | 1,044,259 |
| LEGAL AID | 9,000 |
| CHILD HEALTH PROGRAMME | |
| NUTRITION & HEALTH EDUCATION | 203,799 |
| HEALTH PROMOTION | 36,416 |
| TOTAL | 4,634,835 |

Other Expenditure

Other miscellaneous recurrent expenses or liabilities incurred that do not satisfy the aforementioned recurrent expenditure categories.

Note 23. Investing Activities

This refers to funds received from investments held by GoM. This includes receipts from GOM financial assets such as receipts from the RAC Grenada Bonds (See note 12), and dividends from the Bank of Montserrat. Additionally, funds received for Capital Projects geared to improving the physical infrastructure in Montserrat have been incorporated in the total net flow for Investing Activities. Conversely, receipts intended to support the local economic infrastructure has been categorised as Operating Activities.

NOTES TO THE ACCOUNTS

The schedule below provides a breakdown of the investment receipts from GOM financial assets for the 2022 FY.

| INVESTMENT RECEIPTS | AMOUNT (\$) |
|----------------------------------|-------------------|
| BOM DIVIDENDS | 792,113.50 |
| RAC: PRINCIPAL | 69,313.00 |
| INTEREST | 35,904.43 |
| EU SAVINGS INT | 3,745.92 |
| TOTAL INVESTMENT RECEIPTS | 901,076.85 |

Note 24. Financing Activities

Financing activities refers to the flow of funds held projects in the Development Fund and the payment and reimbursement of all advances as detailed in Notes 13-18.

Note 25. Capital Receipts

Capital receipts are captured under the recurrent income schedule as part of the broad “non-taxable income” nomenclature. This line item in the Statement of Cash Receipts and Payment fleshes out this sum to show the amount GoM received in relation to the sale of lands, the disposal of GOM vehicles or other fixed assets.

Note 26. Capital and Revenue Expenditure/Development Grants Expenditure

Capital and Revenue Expenditure refers to funds spent from the Development Fund. A separation in the development expense account was made to differentiate between the two types of expenditure from the various project heads.

Capital expenditure includes costs incurred on the acquisition of a fixed asset and any subsequent expenditure that increases the value of an existing fixed asset. Capital expenditures are expenditures that produce benefits across multiple time periods, such as the costs incurred for acquiring new accommodation for GoM, building of bridges and other long-term structures. In contrast, revenue expenditures are expenditures that produce benefits across one single time period such as funds expended for training from a project vote or the funding of technical assistance etc.

Note 27. Deposits and Advances

The amount represents the net outflow or inflow of advances and deposits (See Notes 11-18).

NOTES TO THE ACCOUNTS

Analysis of Consolidated Statement of Budget and Actual Amounts

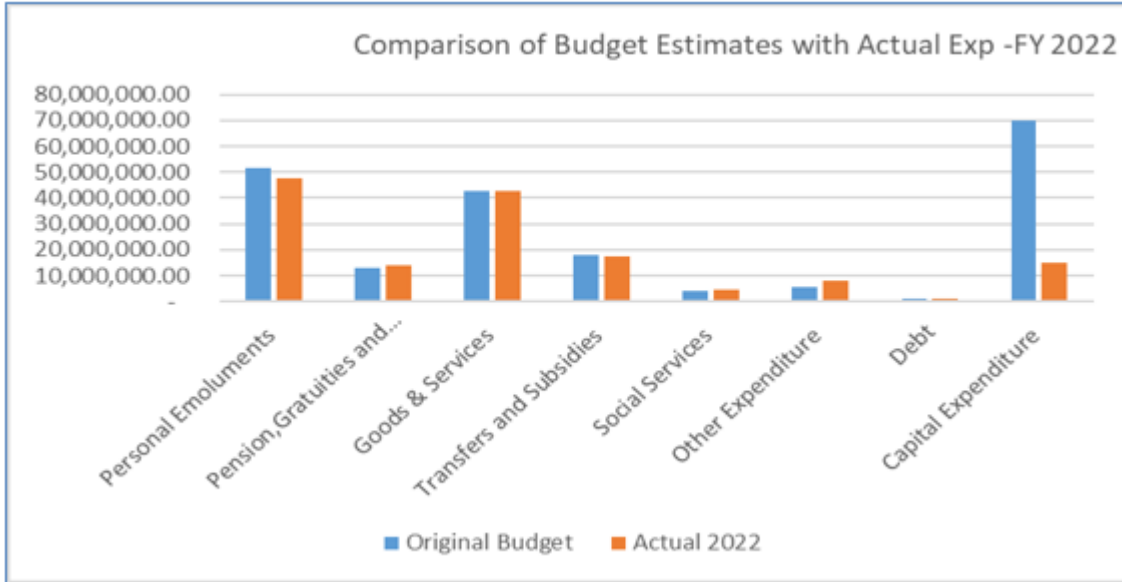


Chart 1.1 depicts the variance between the original budgeted expenses for the 2022 financial year the actual outturn. Actuals as a percentage of original estimates highlights the following:

- A 7.6% variance between the original estimate and actual expenses incurred for personal emoluments. This variance represents a slight increase compared to the previous fiscal year and remains an indication of unfilled positions in the Public Service during the financial year.
- The actuals for pensions and gratuities exceeded the projected expenditure by 7% compared to a variance of only 0.6% in the previous year.
- The actuals for goods and services matched the estimated expenditure for the financial year
- Transfers and subsidies also matched the estimated expenditure during the reporting period.

NOTES TO THE ACCOUNTS

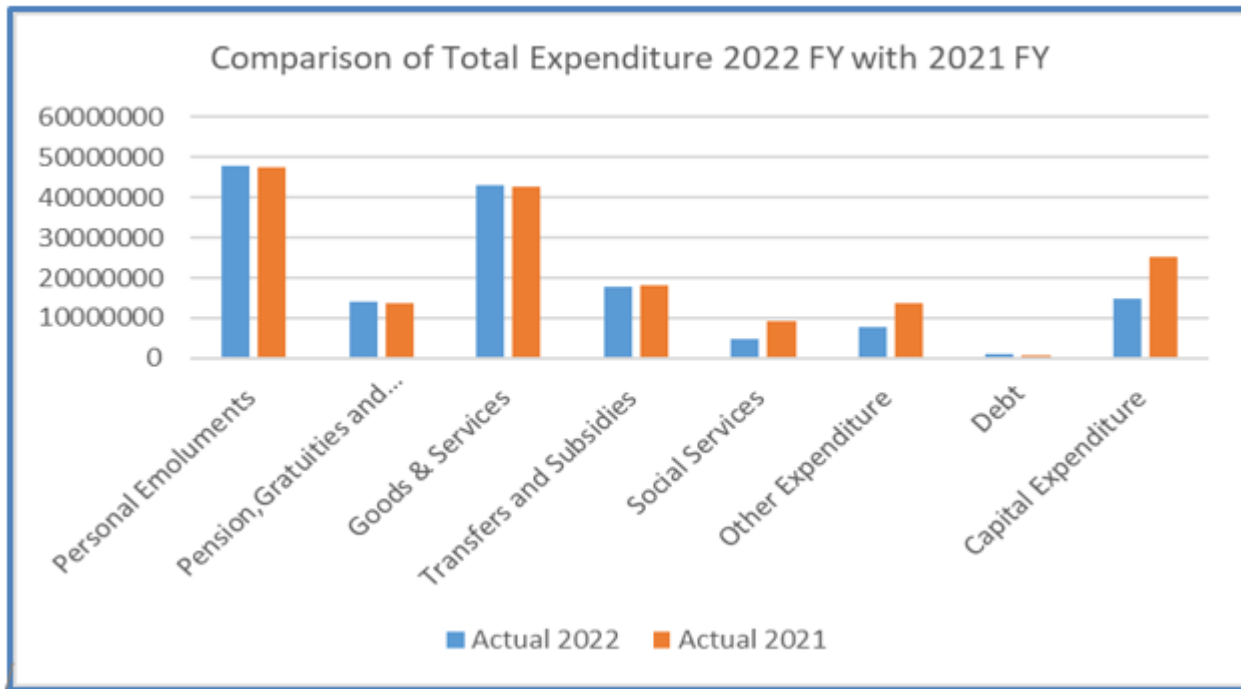


Chart 1.2 Comparison between actual spend for 2022 FY and the 2021 FY

- There was a slight increase in Personal Emoluments expenditure of 1% due in part to salary increments.
- The expenditure for Pension and Gratuities represents an increase by over \$363,554 or 2.6 % of the amount expended in the 2020/21 FY.
- Goods and services increased by less than 1% compared to the previous year. It should be noted that this expenditure category includes the personal emoluments of Technical Cooperation Officers.

NOTES TO THE ACCOUNTS

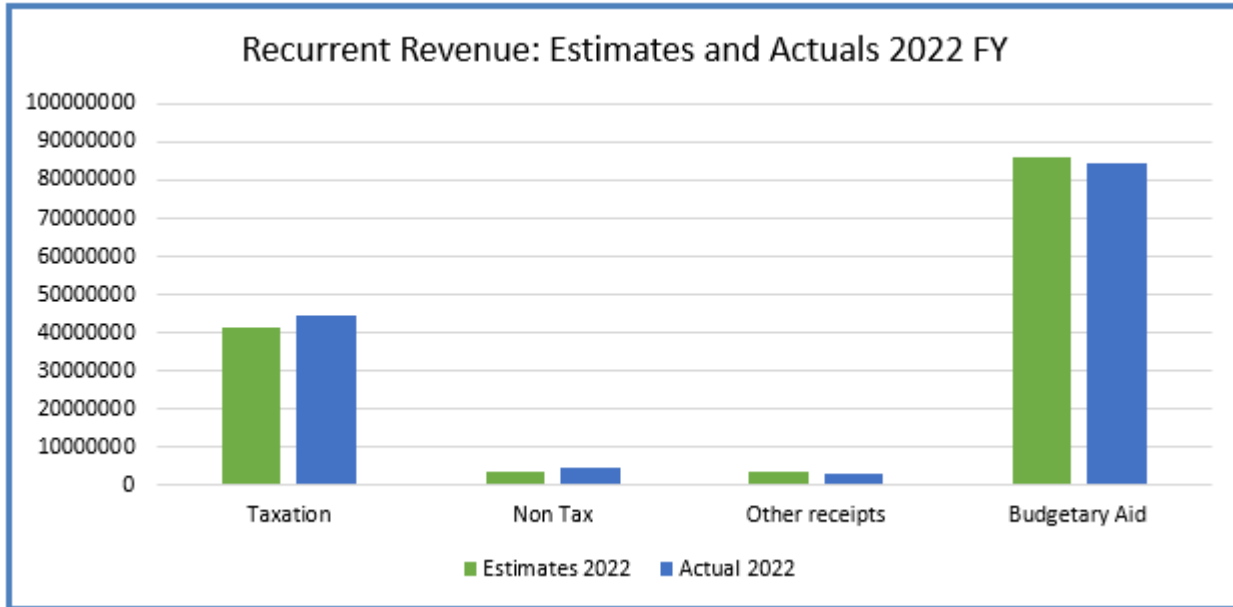


Chart 1.3a Actual revenue collections against the estimate for FY 2021/22

- *The chart shows that the overall tax revenue estimate for tax revenue was exceeded by over 8% or \$3.3m. This is owing to the good performance of taxes such as withholding tax (over 243%); Taxes on International Trade 14.2%; and Arrears of Taxes outperformed the estimate by 89%.*
- *There was a shortfall in the estimated sum for budgetary aid by \$1.6m or 1.9% due in part to a reduction in claims against the original estimate.*
- *Non-tax receipts and Other receipts performed relatively well compared to the estimates. This income category came in over 26% of the estimated sum.*

NOTES TO THE ACCOUNTS

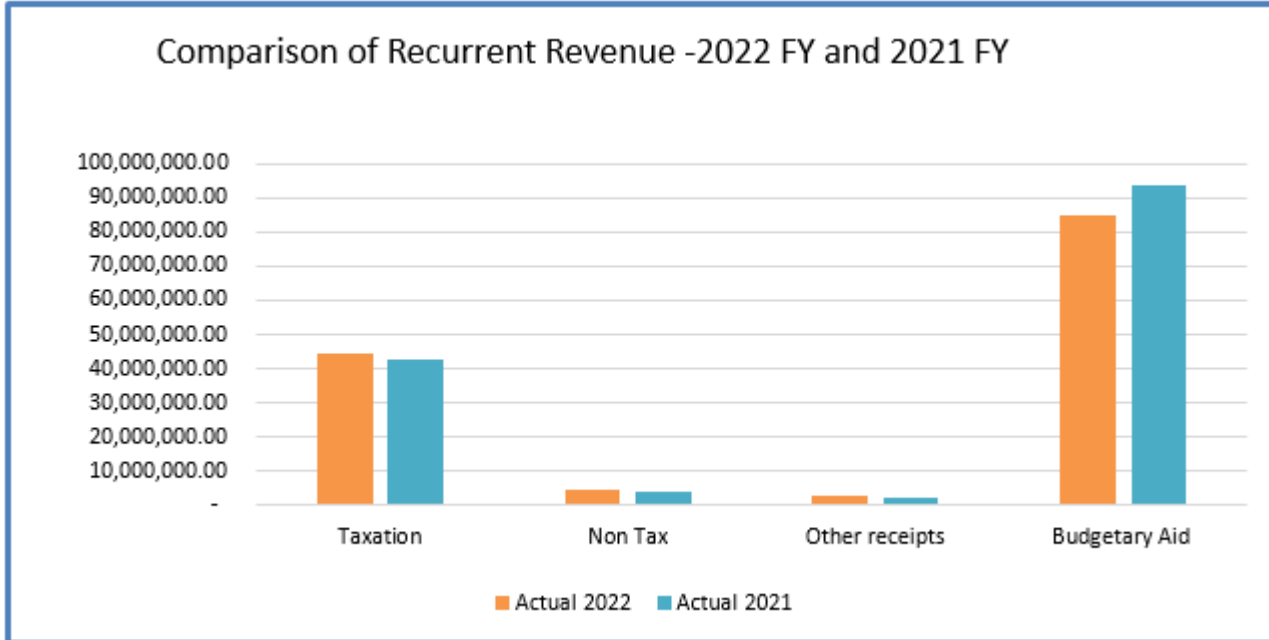


Chart 1.3b Variance between actual recurrent revenue for FY 2022 and FY 2021.

The data shows that total tax receipts performed generally better than in the previous financial year. Specifically, there was an increase of \$2.1m in taxes compared to FY 2021, or a 5% increase. Similarly, non-tax receipts for 2022 outpaced similar receipts in the previous year by 10%. On the contrary, GoM received approximately \$9m less in budgetary aid. This variance of 10% can be attributed to the additional support that was provided in 2021 to offset covid-19 emergency expenditure.

NOTES TO THE ACCOUNTS

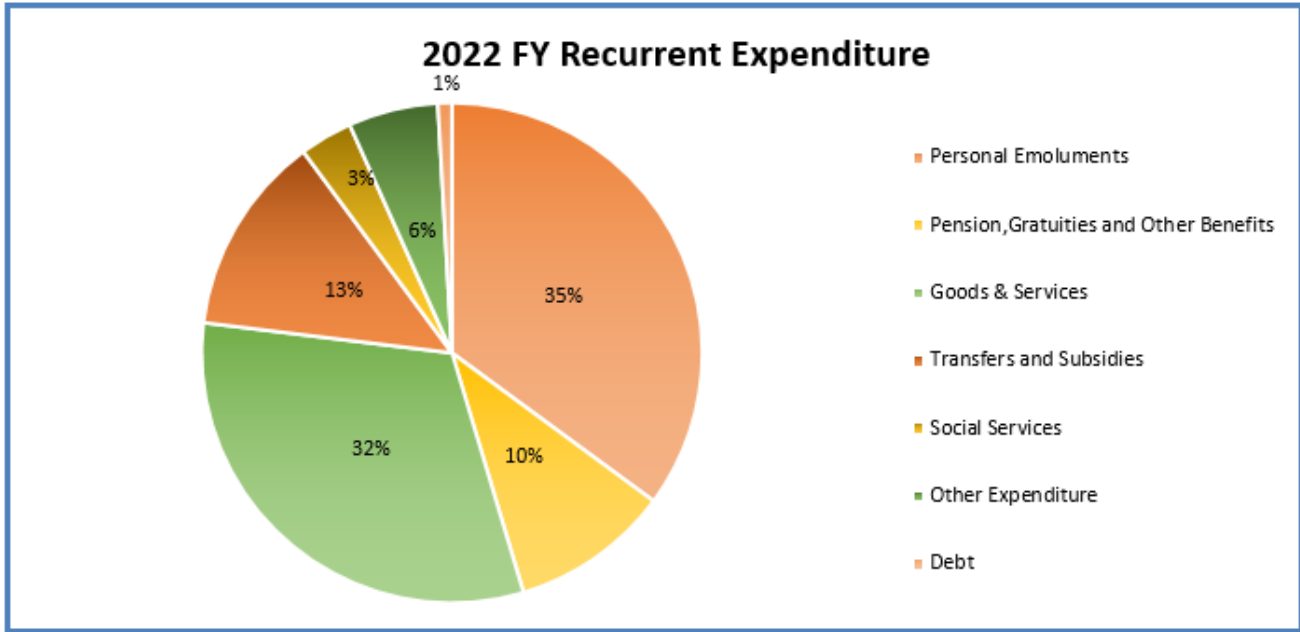


Chart 1.4 Spending ratio for the recurrent budget

Personal Emoluments made up 35% of total expenditure followed by Goods and Services – 32%. To a lesser extent Transfers and Subsidies accounted for 13% of the total expenditure, while Pensions and Gratuities accounted for 10% of total revenue. Debt expenditure only utilizes 1% of the budget.

NOTES TO THE ACCOUNTS

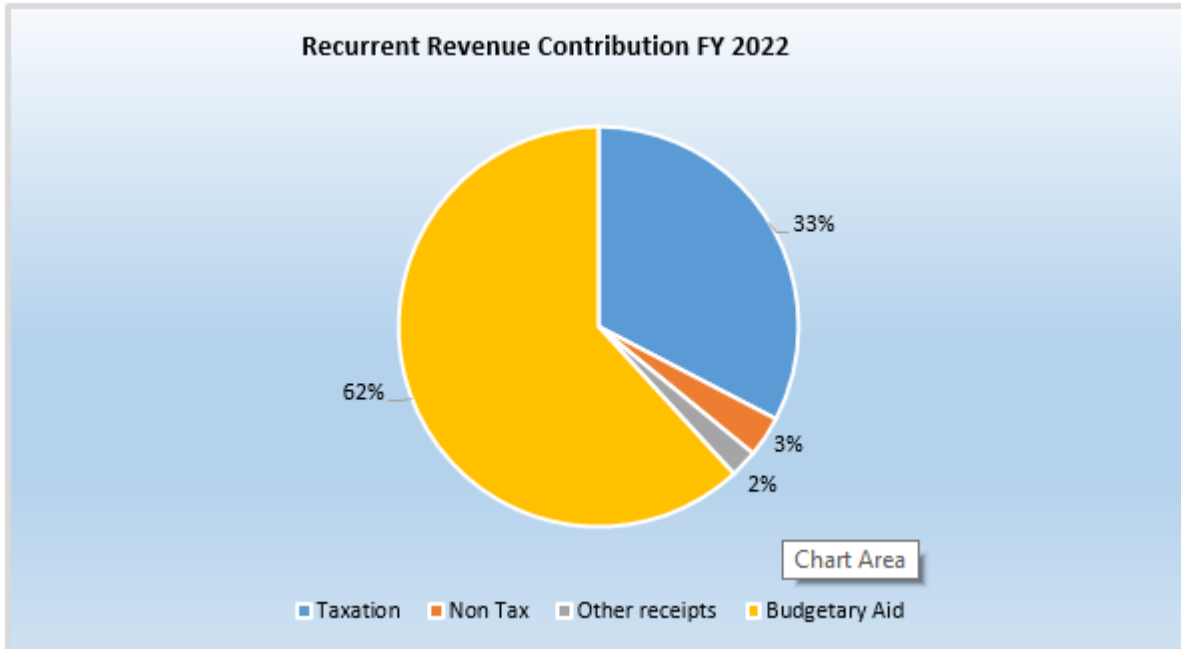


Chart 1.5 Makeup of the revenue base for the 2021/22 Fiscal Year

Total local revenue was generated from two main areas: tax revenue 33% (compared to 30% in 2020/21) and non-tax revenue 3% (similar to the previous FY) Budgetary Aid support remains the main source of revenue. The contribution for the period under review was 62% of total revenue compared to 59% contribution in the previous year.

Generally, for the financial year 2021/22, recurrent revenues amounted to \$136.7 million, which is 12.4% higher than the \$126.6 million estimate that was projected to be collected for the financial year. The collections also surpassed the \$134.0 million collected in the previous financial year. Total expenditure for the reporting period was \$134.5m compared to the original budget of \$134.9 and actual expenditure of \$145.2 in the previous year.

NOTES TO THE ACCOUNTS

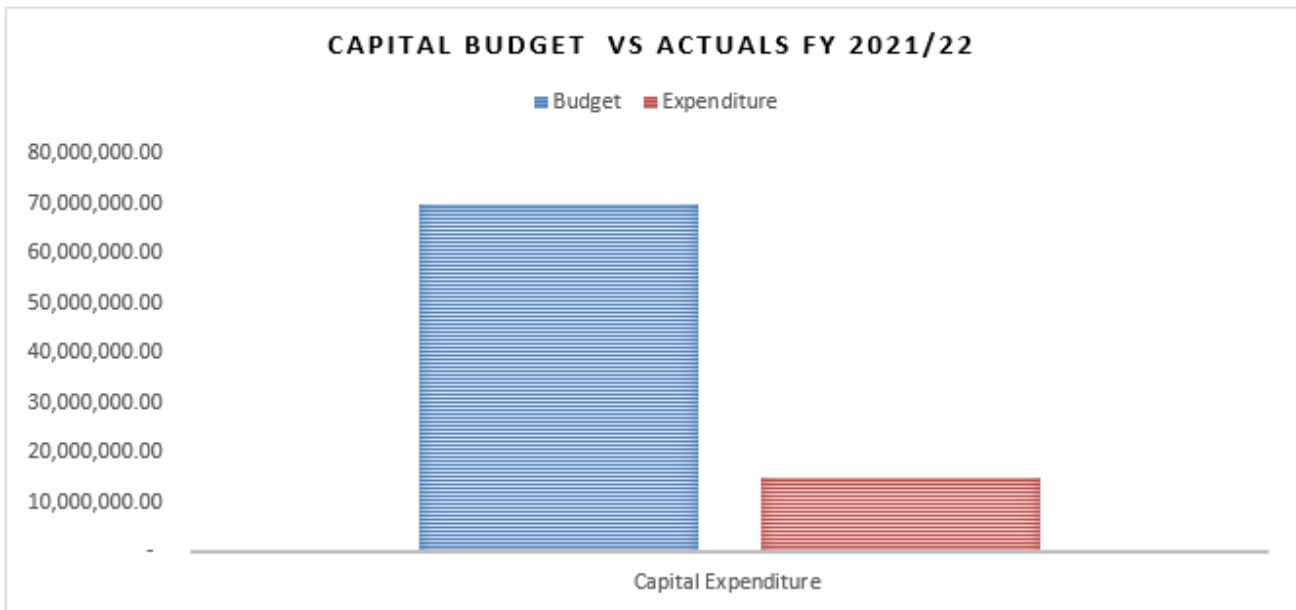


Chart 1.6 Comparison of the total capital estimates for fiscal year 21/22 with the actual outturn

The data shows that actual spending amounted to 21% of the estimates. The vast underspend was in part due to the disruptions created by Covid-19 as well as issues pertaining to procurement. In particular, the Port Project was stalled as a result of the fact the requisite contract was not signed. Additionally, issues with procurement for the Hotmix Plant impeded the progress of the capital projects for road works.

NOTES TO THE ACCOUNTS

GLOSSARY OF ABBREVIATIONS

| Acronym | Meaning |
|-----------------|---|
| CIPREG | <i>Capital Investment Programme for Resilient Economic Growth</i> |
| CoA | <i>Chart of Accounts</i> |
| DITES | <i>Department of Information Technology and E-Government Services</i> |
| GFS | <i>Government Finance Statistics</i> |
| GFSM2014 | <i>GFS Manual – 2014 Edition</i> |
| GOM | <i>Government of Montserrat</i> |
| IPSAS | <i>International Public Sector Accounting Standards</i> |
| MOFEM | <i>Ministry of Finance and Economic Management</i> |
| MoHSS | <i>Ministry of Health and Social Services</i> |
| SOE | <i>State-Owned Enterprise</i> |
| SS | <i>SmartStream (GOM’s accounting software)</i> |
| SCAF | <i>Small Capital Asset Fund</i> |