



BILLET D'ÉTAT

XXVII
2003

WEDNESDAY, 10th DECEMBER, 2003

BUDGET OF THE STATES
FOR 2004

CONTENTS

Income and Expenditure Summary, p.4

General Revenue Income and Expenditure

Revenue Income, p.6

Revenue Expenditure :

Summary, p.6

Policy Council, p.7

Treasury and Resources Department, p.9

Commerce and Employment Department, p.12

Culture and Leisure Department, p.15

Education Department, p.17

Environment Department, p.19

Health and Social Services Department, p.22

Home Department, p.24

Housing Department, p.26

Public Services Department, p.27

Social Security Department, p.29

Capital Income and Expenditure

Capital Income, p.32

Capital Expenditure :

Summary, p.32

Treasury and Resources Department, p.33

Commerce and Employment Department, p.34

Culture and Leisure Department, p.35

Education Department, p.36

Environment Department, p.38

Health and Social Services Department, p.39

Home Department, p.43

Housing Department, p.46

Public Services Department, p.47

Trading Undertakings

Alderney Airport, p.50

Beau Sejour Centre, p.51

Ports :

Guernsey Airport, p.52

Harbour of St. Peter Port, p.54

Harbour of St. Sampson, p.56

Ports Holding Account, p.57

States Dairy, p.58

States Water Board, p.60

States Works Department, p.61

States of Alderney, p.64

Appendix

Ladies College, p.80

Propositions, p.82

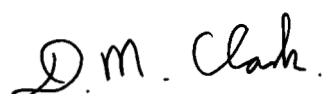
REVIEW OF THE MACHINERY OF GOVERNMENT

As set out in last year's Budget Report and the 2003 Policy and Resource Plan, from a financial point of view, implementing the Review of the Machinery of Government has been made more difficult by the commencement date of the new structure (i.e. May 2004). To avoid unnecessary complexity during this transition period a pragmatic approach has been adopted.

Therefore, as part of the 2003 Policy and Resource Plan the States approved cash limits for 2004 based on the old Committee structure. However, as planned, the detailed Budgets included in this report are based upon the new Departmental structure.

The Accounts for the year ending 31 December 2003 will be prepared on the old Committee structure, those for 2004 onwards will be based on the new Departmental structure.

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



D M Clark B.Sc, FCA
States Treasurer
8 November 2003

BILLET D'ÉTAT

TO THE MEMBERS OF THE STATES OF THE ISLAND OF GUERNSEY

I have the honour to inform you that a Special Meeting of the States of Deliberation will be held at **THE ROYAL COURT HOUSE, on WEDNESDAY, the 10th DECEMBER, 2003**, for the purpose of considering the States Budget for 2004.

INCOME AND EXPENDITURE SUMMARY

	Budget 2004 £	Budget 2003 £	Accounts 2002 £	Accounts 2001 £
Revenue Income				
Income Tax	252,650,000	238,100,000	236,821,801	226,841,960
Other Taxes	44,150,000	43,772,400	44,375,510	42,490,356
Miscellaneous Income	3,200,000	5,173,200	7,122,196	10,832,311
	<hr/>	<hr/>	<hr/>	<hr/>
	300,000,000	287,045,600	288,319,507	280,164,627
Revenue Expenditure	(276,635,000)	(256,132,150)	(239,727,482)	(222,901,017)
	<hr/>	<hr/>	<hr/>	<hr/>
Operating Surplus	£23,365,000	£30,913,450	£48,592,025	£57,263,610
	<hr/>	<hr/>	<hr/>	<hr/>
 Capital Income	 £5,006,000	 £5,025,270	 £13,990,821	 £1,095,091
	<hr/>	<hr/>	<hr/>	<hr/>
 Capital Expenditure				
Major Construction and Development Projects	38,140,000	19,728,651	19,098,559	8,946,752
Miscellaneous Capital Works	12,305,370	13,217,415	3,387,997	3,885,571
Transfers to States Housing Funds	-	1,677,000	3,000,000	12,590,000
Equipment, Machinery and Vehicles	4,435,050	5,287,541	2,479,153	2,970,634
ICT Projects	4,260,800	6,719,256	4,853,988	6,572,331
	<hr/>	<hr/>	<hr/>	<hr/>
	£59,141,220	£46,629,863	£32,819,697	£34,965,288
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**GENERAL REVENUE
INCOME AND
EXPENDITURE**

REVENUE INCOME

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Income Tax		252,650,000		238,100,000		236,821,801
Other Taxes						
Customs and Immigration						
Import duties on foreign goods, etc.	460,000		365,400		442,541	
Impôts						
Beer	1,800,000		1,775,000		1,813,455	
Cider	210,000		207,000		210,407	
Motor Spirit	2,040,000		2,042,000		2,061,937	
Spirits	1,720,000		1,590,000		1,690,374	
Tobacco	6,760,000		7,300,000		6,324,180	
Wine	2,100,000		2,110,000		2,086,403	
Less Impôts collected for Sark	(190,000)		(160,000)		(182,690)	
	14,900,000		15,229,400		14,446,607	
Document duty, etc	15,000,000		7,055,000		8,213,261	
Exempt company fees	5,000,000		5,100,000		4,990,762	
Motor vehicle tax	5,250,000		4,960,000		5,123,592	
Receipts from H. M. Treasury - Treizieme	-		7,520,000		7,738,968	
Tax on Rateable Values	4,000,000		3,908,000		3,862,320	
		44,150,000		43,772,400		44,375,510
Miscellaneous Income						
Court Fines	200,000		180,000		171,403	
Fixed Penalties	450,000		250,000		251,640	
Gambling Control fees	-		28,800		26,081	
Health Service fees	-		1,938,700		2,433,514	
Interest receivable	750,000		1,200,000		970,007	
Loan Funds Interest						
Farm Loans Fund	8,000		12,200		7,465	
Fisheries Loans Fund	1,000		1,500		1,753	
Sewer Connections Loans Fund	3,000		2,000		1,850	
Sports Loans Fund	8,000		13,000		8,326	
Receipts from H. M. Treasury - Court Fines	200,000		180,000		171,403	
Sale of registration marks	50,000		49,000		30,695	
States Trading Companies dividends	750,000		600,000		376,998	
Surplus on Notes and Coins Account	760,000		700,000		873,432	
Television tender payments	20,000		18,000		20,775	
		3,200,000		5,173,200		5,345,342
Other Income Per 2002 Accounts		-		-		1,776,854
TOTAL REVENUE INCOME		300,000,000		287,045,600		288,319,507

REVENUE EXPENDITURE SUMMARY

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Policy Council	5,300,000		5,433,400		4,556,823	
Treasury and Resources Department	18,980,000		16,618,600		18,056,363	
Commerce and Employment Department	12,775,000		12,961,000		12,087,864	
Culture and Leisure Department	2,700,000		2,531,800		2,975,386	
Education Department	59,575,000		51,561,000		48,293,954	
Environment Department	6,150,000		5,995,000		5,185,037	
Health and Social Services Department	73,100,000		68,522,500		63,685,449	
Home Department	25,300,000		21,925,200		19,935,275	
Housing Department	2,650,000		2,715,000		2,330,116	
Public Services Department	12,125,000		11,646,700		11,133,727	
Social Security Department	57,980,000		56,221,950		51,487,488	
TOTAL REVENUE EXPENDITURE		276,635,000		256,132,150		239,727,482

POLICY COUNCIL

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Archive Service						
Premises	5,000		5,300		5,214	
Staff	130,000		117,600		111,120	
Supplies and services	30,000		30,300		32,559	
		165,000		153,200		148,893
External Affairs and Government Business						
Administration						
Staff	310,000		330,000		288,725	
Supplies and services	305,000		112,500		51,290	
Consultants fees	350,000		540,000		423,089	
Contracted out work	-		80,000		-	
Provision of hospitality to visitors	21,000		21,000		6,886	
	986,000		1,083,500		769,990	
Contributions to Aid Overseas						
Grants	1,350,000		1,197,500		1,045,707	
Emergency Disaster Relief						
Donation to Goma, Democratic Republic of Congo, Volcano Crisis Appeal	-		-		50,000	
Donation to Southern Africa Famine Crisis Appeal	-		-		50,000	
	1,350,000		1,197,500		1,145,707	
Elections						
Staff	15,000		-		-	
Supplies and services	85,000		29,000		3,516	
	100,000		29,000		3,516	
Golden Jubilee Celebrations Grants	-		-		53,933	
Guernsey Financial Services Commission	300,000		300,000		300,000	
Guernsey Tax Tribunal Allowances	8,000		13,000		8,081	
States Tenancies Independent Review Tribunal Allowances	1,000		500		199	
		2,745,000		2,623,500		2,281,426
Human Resources						
Staff	839,000		770,800		741,976	
Supplies and services	593,000		524,200		424,316	
Consultants fees	17,000		37,000		100,888	
	1,449,000		1,332,000		1,267,180	
Less recoveries	(14,000)		(12,000)		(15,947)	
		1,435,000		1,320,000		1,251,233

POLICY COUNCIL

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Policy and Research Unit						
Administration						
Staff	540,000		631,500		528,600	
Supplies and services	75,000		60,200		56,810	
Consultants fees	15,000		15,000		683	
	<u>630,000</u>		<u>706,700</u>		<u>586,093</u>	
Census 2001	-		-		9,416	
	<u>-</u>		<u>-</u>		<u>9,416</u>	
Strategic and Corporate Initiatives						
Staff	-		20,000		-	
Supplies and services	71,000		55,000		75,644	
Consultants fees and contracted-out work	222,000		325,000		108,077	
Grants	57,000		-		-	
	<u>350,000</u>		<u>400,000</u>		<u>183,721</u>	
		980,000		1,106,700		779,230
Service Delivery						
Staff	200,000		150,000		24,855	
Supplies and services	10,000		30,000		5,978	
Consultants fees	50,000		70,000		65,208	
	<u>260,000</u>		<u>250,000</u>		<u>96,041</u>	
		5,585,000		5,453,400		4,556,823
		(285,000)		(20,000)		-
Use of Accumulated Unspent Balances						
TOTAL REVENUE EXPENDITURE		5,300,000		5,433,400		4,556,823

TREASURY AND RESOURCES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Income Tax						
Premises	70,000		52,800		46,897	
Staff	3,000,000		2,764,800		2,598,687	
Supplies and services	1,030,000		974,900		966,084	
Audit fee	-		-		5,212	
Consultants fees	15,000		17,500		-	
		4,115,000		3,810,000		3,616,880
Information and Communications Technology						
Staff	535,000		510,000		299,165	
Supplies and services	480,000		425,000		293,191	
Consultants fees	20,000		10,000		35,088	
Contracted-out work	115,000		105,000		94,819	
		1,150,000		1,050,000		722,263
Insurance and Risk Management						
Premises	60,000		-		-	
Staff	45,000		41,600		41,198	
Supplies and services	50,000		46,000		18,805	
Consultants fees	55,000		35,000		150,523	
Contracted-out work	95,000		60,000		110,232	
Insurance premiums and transfers to Insurance Deductible Fund	3,340,000		2,200,000		1,850,697	
	3,645,000		2,382,600		2,171,455	
Less recoveries	(1,540,000)		(1,190,000)		(1,078,603)	
		2,105,000		1,192,600		1,092,852
Strategic Property Services						
Premises	695,000		695,700		793,130	
Staff	519,000		433,700		322,797	
Supplies and services	78,000		79,900		82,714	
Consultants fees	60,000		65,000		57,175	
Rent	450,000		450,000		444,810	
	1,802,000		1,724,300		1,700,626	
Less operating income	(1,084,000)		(1,048,800)		-	
		718,000		675,500		1,700,626
Treasury						
Administration						
Staff	1,635,000		1,408,500		1,334,379	
Supplies and services	1,140,000		1,085,000		877,341	
Consultants fees	80,000		20,000		6,300	
Contracted-out work	45,000		45,000		12,415	
	2,900,000		2,558,500		2,230,435	
Less recoveries	(85,000)		(73,000)		(80,439)	
	2,815,000		2,485,500		2,149,996	
Audit						
Staff	250,000		220,000		215,468	
Supplies and services	25,000		30,000		26,350	
Contracted-out work	405,000		180,000		10,754	
External Audit fee	52,000		50,000		40,986	
	732,000		480,000		293,558	

TREASURY AND RESOURCES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Treasury (continued)						
Cadastre						
Premises	12,000		7,000		4,934	
Staff	235,000		189,000		177,973	
Supplies and services	29,000		29,000		25,817	
	<u>276,000</u>		<u>225,000</u>		<u>208,724</u>	
Less recoveries	(10,000)		(10,000)		(12,299)	
	<u>266,000</u>		<u>215,000</u>		<u>196,425</u>	
Central Services (Frossard House)						
Premises	150,000		150,000		142,375	
Staff	650,000		580,000		503,287	
Supplies and services	404,800		347,600		266,082	
	<u>1,204,800</u>		<u>1,077,600</u>		<u>911,744</u>	
Less recoveries	(4,800)		(4,800)		(12,547)	
	<u>1,200,000</u>		<u>1,072,800</u>		<u>899,197</u>	
Commercialisation of Trading Boards	-		-		34,156	
Corporate Finance Advice - Equity Partner	-		-		1,327,370	
		5,013,000		4,253,300		4,900,702
Commonwealth Parliamentary Association						
Annual contribution to General Council	24,000		24,000		22,460	
Supplies and services	31,000		28,200		14,236	
	<u>55,000</u>		<u>52,200</u>		<u>36,696</u>	
Less operating income	(5,000)		(5,200)		(45)	
		50,000		47,000		36,651
Courts						
Bailiff						
Staff	722,000		650,000		572,901	
Supplies and services	176,000		170,000		166,276	
Consultants fees	2,000		2,000		9,123	
Grant - Royal Court Fund	10,000		10,000		1,779	
	<u>910,000</u>		<u>832,000</u>		<u>750,079</u>	
Court of Appeal	80,000		80,000		64,032	
Court Buildings						
Premises	100,000		90,000		75,611	
Staff	42,500		40,000		37,761	
Supplies and services	7,500		7,500		6,651	
	<u>150,000</u>		<u>137,500</u>		<u>120,023</u>	
Grefe						
Premises	2,000		2,000		1,943	
Staff	870,000		750,000		694,858	
Supplies and services	185,000		145,000		152,958	
Consultants fees	3,000		3,000		-	
	<u>1,060,000</u>		<u>900,000</u>		<u>849,759</u>	
Less operating income	(620,000)		(630,000)		(18,997)	
	<u>440,000</u>		<u>270,000</u>		<u>830,762</u>	

TREASURY AND RESOURCES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Courts (continued)						
H.E. Lieutenant Governor						
Establishment allowance and salary	580,000		552,000		525,954	
Interception of Communications	10,000		8,000		1,621	
Law Officers						
Premises	20,000		20,000		12,558	
Staff	1,850,000		1,485,000		1,334,443	
Supplies and services	225,000		250,500		178,223	
Consultants fees	120,000		115,000		94,812	
	2,215,000		1,870,500		1,620,036	
<i>Less operating income</i>	(25,000)		(25,000)		(48,941)	
	2,190,000		1,845,500		1,571,095	
Magistrates Court						
Staff	211,000		130,000		123,602	
Supplies and services	7,000		7,000		4,343	
	218,000		137,000		127,945	
<i>Less operating income</i>	(18,000)		(18,000)		-	
	200,000		119,000		127,945	
Sergeant and Sheriff						
Premises	5,000		6,000		2,162	
Staff	307,000		288,500		283,354	
Supplies and services	38,000		36,000		31,684	
	350,000		330,500		317,200	
<i>Less operating income</i>	(120,000)		(120,000)		-	
	230,000		210,500		317,200	
		4,790,000		4,054,500		4,308,711
Payments to States Members						
Allowances	1,010,000		980,000		885,744	
Pensions and pension contributions	160,000		145,000		135,419	
		1,170,000		1,125,000		1,021,163
		19,111,000		16,207,900		17,399,848
Use of Accumulated Unspent Balances		(1,466,000)		(389,300)		-
		17,645,000		15,818,600		17,399,848
Alderney - Domestic Account Net Revenue cash allocation						
Formula led headings	25,000		(510,000)		(607,332)	
Non-formula led headings	1,361,750		1,310,000		1,263,847	
		1,386,750		800,000		656,515
Use of Accumulated Unspent Balances		(51,750)		-		-
		1,335,000		800,000		656,515
TOTAL REVENUE EXPENDITURE		18,980,000		16,618,600		18,056,363

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Administration and Central Services (Raymond Falla House)						
Premises	53,000		71,500		56,624	
Staff	660,000		636,900		602,902	
Supplies and services	225,000		189,700		149,684	
		938,000		898,100		809,210
Agricultural Industry Promotion and Development						
Farm, Welfare and Industry Services						
Premises	31,000		31,500		29,852	
Staff	283,000		257,300		235,842	
Supplies and services	196,000		201,400		163,990	
Consultants fees	34,000		34,000		47,878	
Contracted-out work	67,000		63,500		64,834	
Breed Promotion	25,000		25,000		33,561	
	636,000		612,700		575,957	
Less operating income	(45,000)		(41,700)		(45,361)	
	591,000		571,000		530,596	
Industry Support Scheme Grants						
Bovine Spongiform Encephalopathy compensation payments	6,000		6,000		600	
Cull Cattle compensation payments	69,000		100,000		54,750	
Dairy Farm Management Payment Scheme	2,025,000		2,000,000		1,947,077	
Farm Waste Systems Grant Scheme	-		-		111,315	
Organic Milk Support Scheme	50,000		50,000		25,406	
	2,150,000		2,156,000		2,139,148	
		2,741,000		2,727,000		2,669,744
Commerce and Industry Promotion and Development						
Business and Economic Development Services						
Premises	-		35,000		134	
Staff	240,000		363,900		312,929	
Supplies and services	464,000		821,500		563,170	
Consultants fees	135,000		196,700		146,514	
Contracted-out work	-		19,500		8,455	
Grants	120,000		200,400		205,888	
Guernsey Enterprise Agency	25,000		25,000		25,000	
	984,000		1,662,000		1,262,090	
Less operating income	(4,000)		(52,000)		(82,806)	
	980,000		1,610,000		1,179,284	
Employment Services						
Staff	34,000		55,100		34,784	
Supplies and services	27,000		33,900		21,243	
Field workers wages	205,000		237,400		88,733	
Contracted-out work	30,000		5,000		1,023	
	296,000		331,400		145,783	
Less operating income	(6,000)		(6,000)		(11,706)	
	290,000		325,400		134,077	

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Commerce and Industry Promotion and Development (continued)						
Guernsey Promotional Agency	200,000		200,000		150,000	
Guernsey Training Agency Trust Grant	365,000		365,000		204,683	
Health and Safety Executive						
Staff	240,000		197,300		174,800	
Supplies and services	83,000		80,100		29,548	
	323,000		277,400		204,348	
Less operating income	(18,000)		(18,300)		(5,789)	
	305,000		259,100		198,559	
Industrial Relations Services						
Premises	15,000		15,000		-	
Staff	159,000		128,200		128,808	
Supplies and services	54,000		47,100		29,855	
Contracted-out work	10,000		10,000		19,653	
	238,000		200,300		178,316	
Strategic Projects						
Supplies and services	5,000		-		-	
Consultants fees	395,000		100,000		25,000	
Economic Model (Construction)	55,000		-		-	
	455,000		100,000		25,000	
Trading Standards Services						
Staff	205,000		208,000		147,923	
Supplies and services	40,000		41,500		28,163	
Contracted-out work	-		-		300	
	245,000		249,500		176,386	
Less operating income	(2,000)		(1,700)		(2,591)	
	243,000		247,800		173,795	
		3,076,000		3,307,600		2,243,714
Horticultural Industry Promotion and Development						
Community Horticultural Services						
Staff	109,000		101,400		96,843	
Supplies and services	38,000		37,300		26,137	
Consultants fees	1,000		800		-	
Floral Guernsey	44,000		43,500		62,393	
Glasshouse Clearance Pilot Scheme	30,000		-		-	
Tree Replacement Scheme	100,000		77,500		94,962	
	322,000		260,500		280,335	
Less operating income	(7,000)		(7,200)		(17,876)	
	315,000		253,300		262,459	

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Horticultural Industry Promotion and Development (continued)						
Industry Services and Support						
Staff	130,000		123,200		166,620	
Supplies and services	50,000		48,800		22,822	
Consultants fees	28,000		31,000		21,686	
Advisory Support Scheme	35,000		50,000		20,889	
Interest Subsidy Scheme	250,000		300,000		168,781	
Market Development Scheme	135,000		185,000		63,557	
	628,000		738,000		464,355	
Less operating income	(40,000)		(39,500)		(50,899)	
	588,000		698,500		413,456	
		903,000		951,800		675,915
Regulation of Utilities						
Utilities Appeals Tribunal	5,000		-		-	
Regulatory Framework	-		-		301,262	
		5,000		-		301,262
Sea Fisheries Industry Promotion and Development						
Staff	184,000		168,800		159,482	
Supplies and services	33,000		33,800		18,966	
Consultants fees	14,000		15,000		11,987	
Vessel running costs	36,000		41,700		22,017	
		267,000		259,300		212,452
Transport Links						
Staff	45,000		40,000		-	
Supplies and services	9,000		6,000		7,040	
Consultants fees	46,000		29,000		45,141	
Financial Concessions	800,000		750,000		511,898	
		900,000		825,000		564,079
Visitor Economy Promotion and Development						
Premises	62,000		92,300		70,276	
Staff	1,160,000		1,112,100		1,008,432	
Supplies and services	167,000		183,100		180,662	
Consultants fees	17,000		81,600		328,573	
Contracted-out work	37,000		35,800		34,698	
Marketing activities	2,786,000		356,900		476,395	
Product development activities	392,000		2,759,300		2,827,784	
	4,621,000		4,621,100		4,926,820	
Less recoveries	(13,000)		(10,500)		(11,292)	
sales of advertising space	(183,000)		(191,500)		(214,141)	
sales of merchandise	(35,000)		(46,100)		(47,525)	
	4,390,000		4,373,000		4,653,862	
Less operating income	(35,000)		(43,000)		(42,374)	
		4,355,000		4,330,000		4,611,488
		13,185,000		13,298,800		12,087,864
Use of Accumulated Unspent Balances		(410,000)		(337,800)		-
TOTAL REVENUE EXPENDITURE		12,775,000		12,961,000		12,087,864

CULTURE AND LEISURE DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Administration and Policy Implementation						
Staff	170,000		162,900		141,818	
Supplies and services	43,000		66,800		24,452	
		213,000		229,700		166,270
Beau Sejour Centre						
Premises	547,000		463,200		273,704	
Staff	2,020,000		1,917,200		1,744,622	
Operating Expenditure	833,000		847,000		765,376	
	3,400,000		3,227,400		2,783,702	
Less operating income	(2,425,000)		(2,352,900)		(1,610,250)	
	975,000		874,500		1,173,452	
Less funding from Channel Islands Lottery	(100,000)		(100,000)		(80,000)	
		875,000		774,500		1,093,452
Cultural Activities Inside the Island						
Supplies and services	1,000		1,000		1,063	
Consultants fees	-		-		10,931	
Grants - General	56,500		56,500		53,395	
Grant to Friends of St James	57,500		57,500		57,500	
Victor Hugo Promotion	40,000		-		27,731	
		155,000		115,000		150,620
Historic Sites						
Premises	31,000		29,400		23,414	
Staff	122,000		109,900		78,165	
Supplies and services	30,000		23,200		30,085	
Consultants fees	7,000		36,900		5,258	
Upkeep, repair and restoration	151,000		152,800		67,305	
	341,000		352,200		204,227	
Less operating income	(1,000)		(2,000)		(469)	
		340,000		350,200		203,758
Island Games 2003		-		-		271,038
Liberation Day (Note a)						
Co-ordination and staging of celebrations	99,000		90,000		99,889	
Less recoveries	(35,000)		(35,000)		(38,530)	
		64,000		55,000		61,359
Museums and Galleries						
Premises	51,000		40,000		48,552	
Staff	728,000		721,300		723,630	
Supplies and services	230,000		273,500		270,779	
Consultants fees	33,000		36,000		3,526	
Contracted-out work	2,000		2,000		1,848	
	1,044,000		1,072,800		1,048,335	
Less admission charges	(188,000)		(207,000)		(190,958)	
Less operating income	(56,000)		(104,200)		(71,150)	
		800,000		761,600		786,227

CULTURE AND LEISURE DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Outdoor Sports Facilities						
Premises	109,000		105,300		101,224	
Staff	146,000		128,800		120,115	
	<u>255,000</u>		<u>234,100</u>		<u>221,339</u>	
Less operating income	(163,000)		(135,500)		(124,271)	
		92,000		98,600		97,068
Sports Commission funding (Note b)		170,000		197,200		145,594
		<u>2,709,000</u>		<u>2,581,800</u>		<u>2,975,386</u>
Use of Accumulated Unspent Balances		(9,000)		(50,000)		-
TOTAL REVENUE EXPENDITURE		2,700,000		2,531,800		2,975,386

NOTES:

a) As part of the 2003 Policy Planning debate (Billet d'Etat XIV, July 2003), the States agreed that the 2004 revenue expenditure budget for Liberation Day can be increased by up to a sum of up to £25,000 (2003 : £20,000), on the basis of one pound for each pound of sponsorship raised.

b) On 27 March 2003 (Billet d'Etat IV, 2003), the States agreed to the formation of the Guernsey Sports Commission to be funded by way of grant, notional transfer or secondment of resources.

EDUCATION DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Administration and Central Services						
Premises	490,000		400,800		618,136	
Staff	5,629,000		5,072,400		4,399,821	
Supplies and services	2,132,000		1,928,200		1,466,692	
Consultants Fees	98,000		95,000		42,987	
Grants	329,000		320,300		359,375	
Apprenticeship Scheme - grants to employers	716,000		643,800		549,008	
ICT Strategy	5,550,000		1,315,600		868,275	
Residential placements	1,063,000		1,027,000		743,515	
	16,007,000		10,803,100		9,047,809	
Less recoveries	(209,000)		(164,100)		(211,160)	
		15,798,000		10,639,000		8,836,649
College of Further Education						
Premises	150,000		141,300		137,655	
Staff	4,778,000		4,230,400		4,189,812	
Supplies and services	712,000		688,400		632,934	
	5,640,000		5,060,100		4,960,401	
Less operating income	(650,000)		(620,000)		(641,048)	
		4,990,000		4,440,100		4,319,353
Grants to Colleges						
Blanchelande College	424,000		60,000		472,573	
Elizabeth College	1,678,000		1,743,000		1,701,228	
Ladies College	1,395,000		1,318,100		1,294,131	
		3,497,000		3,121,100		3,467,932
Schools						
Primary Sector						
Premises	693,000		659,500		607,607	
Staff	9,965,000		9,630,700		8,974,086	
Supplies and services	400,000		390,200		372,203	
	11,058,000		10,680,400		9,953,896	
Less recoveries	(10,000)		(9,500)		(19,707)	
	11,048,000		10,670,900		9,934,189	
Secondary Sector						
Premises	855,000		828,600		583,617	
Staff	12,018,000		11,091,500		10,516,409	
Supplies and services	941,000		877,100		842,421	
	13,814,000		12,797,200		11,942,447	
Less recoveries	(28,000)		(28,000)		(23,736)	
	13,786,000		12,769,200		11,918,711	
Special Education						
Premises	115,000		103,800		102,360	
Staff	2,212,000		1,972,100		1,888,001	
Supplies and services	59,000		60,400		66,240	
	2,386,000		2,136,300		2,056,601	
Less recoveries	(1,000)		(500)		(678)	
	2,385,000		2,135,800		2,055,923	

EDUCATION DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Schools (continued)						
Voluntary Sector						
Premises	43,000		38,500		37,433	
Staff	1,102,000		1,031,100		996,024	
Supplies and services	41,000		39,900		40,716	
	<u>1,186,000</u>		<u>1,109,500</u>		<u>1,074,173</u>	
		28,405,000		26,685,400		24,982,996
		<u>52,690,000</u>		<u>44,885,600</u>		<u>41,606,930</u>
Use of Accumulated Unspent Balances		-		(93,500)		-
		<u>52,690,000</u>		<u>44,792,100</u>		<u>41,606,930</u>
Grants to Libraries						
Guille Alles Library	870,000		820,000		789,000	
Priaulx Library	240,000		191,000		196,113	
Schools Library Service	325,000		307,900		296,500	
	<u>1,435,000</u>		<u>1,318,900</u>		<u>1,281,613</u>	
Higher and Advanced Education		5,900,000		5,800,000		5,405,411
Use of Accumulated Unspent Balances		(450,000)		(350,000)		-
		<u>5,450,000</u>		<u>5,450,000</u>		<u>5,405,411</u>
TOTAL REVENUE EXPENDITURE		59,575,000		51,561,000		48,293,954

ENVIRONMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Environment Policy and Management						
Beaches						
Staff	16,000		15,000		25,966	
Supplies and services	30,000		30,000		82,351	
Contracted-out work	104,000		100,000		84,645	
Upkeep and repair	67,000		67,300		11,294	
	<u>217,000</u>		<u>212,300</u>		<u>204,256</u>	
<i>Less operating income</i>	-		(400)		-	
	<u>217,000</u>		<u>211,900</u>		<u>204,256</u>	
Cliff Paths						
Contracted-out work	131,000		127,800		118,735	
	<u>131,000</u>		<u>127,800</u>		<u>118,735</u>	
Coastal Management						
Contracted-out work	80,000		74,000		76,907	
Upkeep and repairs	90,000		93,500		80,527	
	<u>170,000</u>		<u>167,500</u>		<u>157,434</u>	
Energy Efficiency						
Staff	-		2,500		-	
Supplies and services	-		-		6,843	
Consultants fees	20,000		12,700		6,348	
	<u>20,000</u>		<u>15,200</u>		<u>13,191</u>	
<i>Less recoveries</i>	(5,000)		-		-	
	<u>15,000</u>		<u>15,200</u>		<u>13,191</u>	
Environment Services						
Premises	1,000		500		3,082	
Staff	182,000		186,700		141,960	
Supplies and services	64,000		49,600		39,979	
Consultants fees	-		-		1,950	
Contracted-out work	81,000		74,500		71,710	
L'Ancrese Commons Council Grant	30,000		30,000		30,000	
Environmental enhancement	51,000		53,100		51,024	
	<u>409,000</u>		<u>394,400</u>		<u>339,705</u>	
<i>Less recoveries</i>	(5,000)		(5,000)		(770)	
	<u>404,000</u>		<u>389,400</u>		<u>338,935</u>	
Herm						
Upkeep and repairs	15,000		7,500		4,900	
	<u>15,000</u>		<u>7,500</u>		<u>4,900</u>	
Lihou Island						
Premises, upkeep and repairs	1,000		3,500		1,699	
Supplies and services	2,000		2,500		160	
	<u>3,000</u>		<u>6,000</u>		<u>1,859</u>	
<i>Less recoveries</i>	(1,000)		(1,500)		(1,355)	
	<u>2,000</u>		<u>4,500</u>		<u>504</u>	

ENVIRONMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Environment Policy and Management (continued)						
Parks, Gardens and Plantations						
Premises	40,000		39,500		52,282	
Contracted-out work	596,000		573,500		544,841	
	636,000		613,000		597,123	
<i>Less recoveries</i>	-		-		(1,437)	
	636,000		613,000		595,686	
		1,590,000		1,536,800		1,433,641
Land Use Planning and Development Regulation						
Staff	1,790,000		1,789,200		1,532,621	
Supplies and services	323,000		495,800		256,859	
Consultants fees	100,000		100,000		60,095	
	2,213,000		2,385,000		1,849,575	
<i>Less recoveries</i>	-		(100)		(263)	
	2,213,000		2,384,900		1,849,312	
<i>Less operating income</i>	(3,000)		(3,000)		(1,520)	
		2,210,000		2,381,900		1,847,792
Traffic Policy and Traffic Management						
Premises	21,000		19,500		11,517	
Staff	912,000		822,000		735,573	
Supplies and services	448,000		352,600		345,954	
Consultants fees	31,000		24,000		17,735	
Contracted-out work	400,000		440,600		383,731	
	1,812,000		1,658,700		1,494,510	
<i>Less operating income</i>	(453,000)		(419,500)		(399,873)	
	1,359,000		1,239,200		1,094,637	
Scheduled Bus Service Support						
Contract payments, etc.	2,040,000		1,609,900		1,535,249	
Leasing charges	(350,000)		(300,000)		(1,260)	
	1,690,000		1,309,900		1,533,989	
School Bus Service Support	251,000		235,900		289,004	
		3,300,000		2,785,000		2,917,630
Waste Services						
Bulk Refuse						
Staff	13,000		12,400		12,034	
Supplies and services	262,000		217,000		173,133	
	275,000		229,400		185,167	
<i>Less recoveries</i>	(1,000)		-		-	
	274,000		229,400		185,167	
Paper Savers Scheme						
Collection Points	26,000		25,000		21,806	
Baling and export	106,000		97,800		102,966	
	132,000		122,800		124,772	

ENVIRONMENT DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Waste Services (continued)						
Recycling of Waste						
Premises	35,000		30,200		28,626	
Staff	139,000		133,400		119,027	
Supplies and services	121,000		129,100		156,896	
	<u>295,000</u>		<u>292,700</u>		<u>304,549</u>	
Less recoveries	(50,000)		(45,000)		(60,253)	
	<u>245,000</u>		<u>247,700</u>		<u>244,296</u>	
Refuse Disposal and Land Reclamation						
Premises	86,000		36,800		60,919	
Staff	460,000		487,500		385,251	
Supplies and services	465,000		526,300		697,671	
Consultants fees	25,000		25,600		46,958	
Contracted-out work	457,000		353,000		44,585	
Preparation and completion of sites	181,000		125,000		122,728	
	<u>1,674,000</u>		<u>1,554,200</u>		<u>1,358,112</u>	
Less operating income	(2,700,000)		(2,200,000)		(2,926,373)	
	<u>(1,026,000)</u>		<u>(645,800)</u>		<u>(1,568,261)</u>	
		(375,000)		(45,900)		(1,014,026)
		<u>6,725,000</u>		<u>6,657,800</u>		<u>5,185,037</u>
Use of Accumulated Unspent Balances		(575,000)		(662,800)		-
TOTAL REVENUE EXPENDITURE		6,150,000		5,995,000		5,185,037

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Central Services						
Premises	784,000		710,500		589,393	
Staff	2,729,000		2,374,500		2,410,075	
Supplies and services	2,845,000		2,156,900		2,060,035	
Consultants fees	218,000		175,500		131,166	
Contracted-out work	44,000		-		20,910	
Grant - St John Ambulance and Rescue Service ex gratia pensions	4,000		11,400		6,564	
	6,624,000		5,428,800		5,218,143	
Less recoveries	(126,000)		(141,500)		(185,140)	
	6,498,000		5,287,300		5,033,003	
Less operating income	(491,000)		(310,000)		(419,440)	
		6,007,000		4,977,300		4,613,563
Childrens Social Services						
Premises	79,000		72,900		85,732	
Staff	2,616,000		2,153,600		2,191,366	
Supplies and services	185,000		176,300		164,425	
Local fostering and adoption	599,000		523,000		472,891	
	3,479,000		2,925,800		2,914,414	
Less recoveries	(6,000)		(7,900)		(6,292)	
		3,473,000		2,917,900		2,908,122
Health Care Services						
Premises	1,954,000		1,849,800		1,473,966	
Staff	14,038,000		12,765,600		12,739,835	
Supplies and services	7,763,000		7,930,200		7,814,539	
Consultants fees	48,000		49,300		1,230	
Contracted-out work	1,495,000		743,600		754,618	
Reciprocal health agreements	3,118,000		2,855,200		2,781,144	
	28,416,000		26,193,700		25,565,332	
Less recoveries	(951,000)		(930,200)		(971,654)	
	27,465,000		25,263,500		24,593,678	
Less operating income	(428,000)		(343,500)		(409,904)	
		27,037,000		24,920,000		24,183,774
Health Studies and Nursing Services						
Premises	42,000		69,600		28,182	
Staff	21,635,000		19,171,000		18,463,950	
Supplies and services	2,394,000		2,290,700		1,654,781	
Consultants fees	1,000		-		350	
Contracted-out work	43,000		45,600		25,344	
	24,115,000		21,576,900		20,172,607	
Less recoveries	(13,000)		(33,900)		(15,636)	
	24,102,000		21,543,000		20,156,971	
Less operating income	(2,208,000)		(1,199,200)		(1,371,489)	
		21,894,000		20,343,800		18,785,482
Out of Island Placements		3,155,000		2,974,800		3,213,940

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Public Health and Strategy						
Premises	-		-		2,700	
Staff	877,000		717,900		675,176	
Supplies and services	457,000		540,200		417,280	
Consultants fees	55,000		3,100		236	
Contracted-out work	-		4,600		-	
Grants	203,000		193,200		172,104	
Tobacco control	144,000		135,000		102,181	
	1,736,000		1,594,000		1,369,677	
<i>Less recoveries</i>	(10,000)		(17,600)		(9,301)	
	1,726,000		1,576,400		1,360,376	
<i>Less operating income</i>	-		(1,100)		(6,767)	
		1,726,000		1,575,300		1,353,609
Service Development		-		1,009,100		-
Social Care Services						
Premises	229,000		335,100		197,136	
Staff	7,158,000		6,939,200		6,108,025	
Supplies and services	1,371,000		1,537,700		1,239,194	
Consultants fees	1,000		1,500		1,300	
Contracted-out work	45,000		37,800		17,480	
Grants	147,000		141,600		169,336	
	8,951,000		8,992,900		7,732,471	
<i>Less recoveries</i>	(25,000)		(73,400)		(42,697)	
	8,926,000		8,919,500		7,689,774	
<i>Less operating income</i>	(677,000)		(524,500)		(484,410)	
		8,249,000		8,395,000		7,205,364
		71,541,000		67,113,200		62,263,854
Use of Accumulated Unspent Balances		(71,000)		-		-
		71,470,000		67,113,200		62,263,854
St John Ambulance and Rescue Service Grant		1,630,000		1,409,300		1,421,595
TOTAL REVENUE EXPENDITURE		73,100,000		68,522,500		63,685,449

HOME DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Broadcasting						
Supplies and services	2,000		2,000		233	
Contribution to local television subtitling	45,000		45,000		37,221	
		47,000		47,000		37,454
Civil Defence						
Premises	32,000		28,750		19,856	
Staff	42,000		42,000		47,020	
Supplies and services	52,000		55,100		46,279	
	126,000		125,850		113,155	
Less recoveries	(1,000)		(850)		(800)	
		125,000		125,000		112,355
Customs and Immigration						
Premises	238,000		214,900		216,740	
Staff	3,110,000		2,965,800		2,682,745	
Supplies and services	782,000		753,400		616,168	
	4,130,000		3,934,100		3,515,653	
Less recoveries	(28,000)		(22,800)		(36,759)	
	4,102,000		3,911,300		3,478,894	
Less operating income	(12,000)		(11,100)		-	
	4,090,000		3,900,200		3,478,894	
Passport Fees	(260,000)		(175,000)		-	
Payments to HM Government	260,000		175,000		-	
		4,090,000		3,900,200		3,478,894
Customs and Immigration - Drug Strategy						
Premises	5,000		-		-	
Staff	204,000		85,000		36,791	
Supplies and services	193,000		60,000		92,314	
Consultants fees	5,000		-		7,475	
Grants	113,000		55,000		50,431	
		520,000		200,000		187,011
Data Protection						
Premises	22,000		21,000		26,868	
Staff	132,000		124,000		120,014	
Supplies and services	37,000		30,000		30,852	
	191,000		175,000		177,734	
Less operating income	(31,000)		(12,000)		-	
		160,000		163,000		177,734
Fire Brigade						
Premises	77,000		74,500		97,570	
Staff	2,470,000		2,348,000		2,225,371	
Supplies and services	375,000		329,400		448,143	
	2,922,000		2,751,900		2,771,084	
Less operating income	(2,000)		(1,900)		(7,101)	
		2,920,000		2,750,000		2,763,983
Gambling Control						
Staff	3,000		4,000		3,888	
Supplies and services	1,000		2,000		694	
Casino gaming proposals	-		5,000		903	
	4,000		11,000		5,485	
Less operating income	(30,000)		-		-	
		(26,000)		11,000		5,485

HOME DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Legal Aid Scheme						
Administration	130,000		120,000		95,981	
Civil Legal Aid	750,000		640,000		375,896	
Criminal Legal Aid	740,000		740,000		550,095	
	<u>1,620,000</u>		<u>1,500,000</u>		<u>1,021,972</u>	
Less recoveries	(70,000)		-		(5,000)	
	<u>1,550,000</u>		<u>1,500,000</u>		<u>1,016,972</u>	
Parole Review						
Supplies and services	7,000		4,000		-	
Allowances to members	7,000		10,000		4,003	
	<u>14,000</u>		<u>14,000</u>		<u>4,003</u>	
Police Force						
Premises	178,000		150,000		116,905	
Staff	8,575,000		8,050,000		7,434,132	
Supplies and services	2,460,000		2,208,000		1,660,103	
Grants	38,000		-		-	
	<u>11,251,000</u>		<u>10,408,000</u>		<u>9,211,140</u>	
Less recoveries	(44,000)		(43,000)		(46,719)	
	<u>11,207,000</u>		<u>10,365,000</u>		<u>9,164,421</u>	
Less operating income	(7,000)		(7,000)		(9,493)	
	<u>11,200,000</u>		<u>10,358,000</u>		<u>9,154,928</u>	
States Prison						
Premises	379,000		192,800		155,155	
Staff	2,518,000		1,956,700		1,817,728	
Supplies and services	953,000		550,500		472,995	
Maintenance of prisoners in the United Kingdom	400,000		300,000		257,547	
	<u>4,250,000</u>		<u>3,000,000</u>		<u>2,703,425</u>	
Less recoveries	-		-		(3,259)	
	<u>4,250,000</u>		<u>3,000,000</u>		<u>2,700,166</u>	
States Probation						
Premises	10,000		9,500		9,098	
Staff	379,000		275,000		262,174	
Supplies and services	61,000		35,500		25,018	
	<u>450,000</u>		<u>320,000</u>		<u>296,290</u>	
	<u>25,300,000</u>		<u>22,388,200</u>		<u>19,935,275</u>	
Use of Accumulated Unspent Balances	-		(463,000)		-	
TOTAL REVENUE EXPENDITURE	25,300,000		21,925,200		19,935,275	

HOUSING DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Administration						
Staff	835,000		755,700		647,266	
Supplies and services	193,000		236,500		161,306	
Consultants fees	60,000		15,000		33,131	
		1,088,000		1,007,200		841,703
Corporate Housing Programme						
Staff	108,000		-		-	
Consultants fees	60,000		-		-	
		168,000		-		-
Document Duty Grant Scheme		150,000		215,000		108,589
Residential Homes						
Premises	152,000		133,900		108,813	
Staff	1,251,000		1,223,600		1,134,061	
Supplies and services	165,000		147,400		140,705	
	1,568,000		1,504,900		1,383,579	
<i>Less recoveries</i>	(4,000)		(3,600)		(3,755)	
	1,564,000		1,501,300		1,379,824	
<i>Less operating income</i>	(620,000)		-		-	
		944,000		1,501,300		1,379,824
Youth Housing Project		300,000		-		-
		2,650,000		2,723,500		2,330,116
Use of Accumulated Unspent Balances		-		(8,500)		-
TOTAL REVENUE EXPENDITURE		2,650,000		2,715,000		2,330,116

PUBLIC SERVICES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Administration						
Staff	435,000		425,000		410,000	
Supplies and services	37,000		34,000		33,201	
		472,000		459,000		443,201
Alderney Airport Trading Loss		565,000		563,300		513,020
Alderney Breakwater						
Premises	24,000		23,100		22,918	
Staff	161,000		152,100		106,231	
Supplies and services	28,000		27,000		37,915	
Contracted-out work	249,000		240,000		239,819	
	462,000		442,200		406,883	
Less Contribution from States of Alderney	(16,000)		(15,000)		(15,145)	
		446,000		427,200		391,738
Drainage Infrastructure						
Pumping Stations						
Supplies and services	205,000		220,500		166,379	
Upkeep and repairs	466,000		461,000		432,834	
	671,000		681,500		599,213	
Sewage Tankers						
Staff	1,188,000		1,218,600		1,109,125	
Contracted out work	500,000		530,000		487,965	
	1,688,000		1,748,600		1,597,090	
Less operating income	(1,200,000)		(1,250,000)		(1,260,024)	
	488,000		498,600		337,066	
Sewers and Outfalls						
Consultants fees	150,000		150,000		160,247	
Sewer descaling	80,000		77,400		84,000	
Sewer rehabilitation	1,000,000		1,000,000		835,049	
Upkeep and repairs	200,000		200,000		229,105	
	1,430,000		1,427,400		1,308,401	
Surface Water Outfalls and Streams						
Staff	39,000		34,900		36,925	
Supplies and services	5,000		5,500		1,075	
Rehabilitation and separation	500,000		500,000		459,856	
Upkeep and repairs	225,000		230,000		253,922	
	769,000		770,400		751,778	
		3,358,000		3,377,900		2,996,458
Emergency Services						
Supplies and services	10,000		9,600		5,269	
Contracted-out work	44,000		34,200		33,891	
	54,000		43,800		39,160	
Less recoveries	(4,000)		-		-	
		50,000		43,800		39,160

PUBLIC SERVICES DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Guernsey Technical Services						
Premises	10,000		7,000		12,990	
Staff	2,125,000		1,900,000		1,744,545	
Supplies and services	275,000		270,000		269,439	
Consultants fees	21,000		23,000		11,947	
Contracted-out work	80,000		86,000		58,442	
	<u>2,511,000</u>		<u>2,286,000</u>		<u>2,097,363</u>	
Less operating income	(311,000)		(266,000)		(258,501)	
		2,200,000		2,020,000		1,838,862
Property Management and Maintenance						
Foulon Cemetery						
Premises	20,000		21,500		36,448	
Staff	68,000		64,900		59,695	
Supplies and services	3,000		5,200		4,009	
Contracted-out work	74,000		56,000		65,869	
	<u>165,000</u>		<u>147,600</u>		<u>166,021</u>	
Less operating income	(120,000)		(120,000)		-	
	<u>45,000</u>		<u>27,600</u>		<u>166,021</u>	
Markets						
Staff	4,000		6,500		78,538	
Less recoveries	-		-		(18,878)	
	<u>4,000</u>		<u>6,500</u>		<u>59,660</u>	
Public Conveniences						
Contracted-out work	400,000		386,000		420,956	
		449,000		420,100		646,637
Roads Infrastructure						
Staff	66,000		29,400		71,322	
Supplies and services	5,000		5,000		6,246	
Resurfacing and reconstruction	3,218,000		3,200,000		2,972,785	
Road cleaning	1,008,000		995,000		946,013	
Upkeep and repairs	288,000		286,000		268,285	
	<u>4,585,000</u>		<u>4,515,400</u>		<u>4,264,651</u>	
		12,125,000		11,826,700		11,133,727
Use of Accumulated Unspent Balances		-		(180,000)		-
TOTAL REVENUE EXPENDITURE		12,125,000		11,646,700		11,133,727

SOCIAL SECURITY DEPARTMENT

	Budget 2004		Budget 2003		Accounts 2002	
	£	£	£	£	£	£
Non Contributory Services						
Premises	30,000		38,300		31,886	
Staff	810,000		750,000		726,350	
Supplies and services	473,000		537,200		398,995	
Grants to Charities	170,000		157,500		150,000	
Attendance and invalid care allowance	1,955,000		1,840,000		1,734,245	
Concessionary TV licences for the elderly	415,000		395,000		397,483	
Family allowance	7,575,000		7,160,000		6,831,848	
Medical expenses assistance scheme	90,000		60,000		56,199	
Supplementary benefit scheme	9,245,000		9,250,150		9,593,847	
		20,763,000		20,188,150		19,920,853
Public Assistance Services						
Premises	3,000		3,200		2,489	
Staff	65,000		59,800		56,861	
Supplies and services	12,000		11,300		18,991	
Grants to Parochial Outdoor Assistance Boards	400,000		298,000		263,864	
Medical assistance scheme	10,000		6,300		8,522	
		490,000		378,600		350,727
States Grants						
Health Service Scheme	8,700,000		8,020,000		6,295,470	
Long-Term Care Insurance Scheme	1,380,000		1,285,000		-	
Social Insurance Scheme	26,700,000		26,430,000		24,920,438	
		36,780,000		35,735,000		31,215,908
		58,033,000		56,301,750		51,487,488
		(53,000)		(79,800)		-
Use of Accumulated Unspent Balances						
TOTAL REVENUE EXPENDITURE		57,980,000		56,221,950		51,487,488

CAPITAL INCOME AND EXPENDITURE

CAPITAL INCOME

	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Fisheries Loans Fund capital repayments (Vote 10.7.97)	6,000	4,600	5,270	7,821
Sale of Guernsey Telecoms Limited (Vote 30.5.02)	5,000,000	5,000,000	5,000,000	13,800,000
Sale of incompatible housing stock (Vote 31.1.96)	-	-	20,000	130,000
Sale of small areas of land and granting of wayleaves	-	31,100	-	-
Other Capital Income Per 2002 Accounts	-	-	-	53,000
TOTAL CAPITAL INCOME	5,006,000	5,035,700	5,025,270	13,990,821

CAPITAL EXPENDITURE SUMMARY

	Budget Estimate 2004	Probable Outturn 2003	Budget Estimate 2003	Accounts 2002
	£	£	£	£
Treasury and Resources Department	15,287,370	5,548,525	11,209,870	4,342,427
Commerce and Employment Department	555,000	416,529	1,170,500	89,296
Culture and Leisure Department	1,362,000	3,036,000	3,592,852	7,512,288
Education Department	14,818,500	7,976,154	7,645,800	4,482,493
Environment Department	2,796,800	5,306,400	4,321,275	2,099,508
Health and Social Services Department	13,417,300	10,175,467	8,397,525	5,459,991
Home Department	4,702,250	8,502,455	2,888,041	1,088,435
Housing Department	755,000	10,067,019	3,057,000	3,250,878
Public Services Department	5,447,000	4,049,800	4,347,000	4,494,381
TOTAL CAPITAL EXPENDITURE	59,141,220	55,078,349	46,629,863	32,819,697

NOTE:

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

TREASURY AND RESOURCES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Income Tax								
Electronic Document Management System phase I (AFC 24.7.02 : £246,000)		-	175,400		210,000		70,549	
Electronic Document Management System phase II (AFC 2.4.03 : £192,000)		192,000	-		-		-	
Statistical information database (AFC 5.7.00 : £99,050)		-	4,000		-		21,384	
Information and Communication Technology								
Corporate IT projects		750,000	750,000		800,000		66,721	
Strategic Property Services								
Belvedere Road resurfacing (AFC 26.11.02 : £80,700)		-	80,700		-		-	
Bulwer Avenue boiler replacement (AFC 19.6.02 : £28,115)		-	4,600		-		23,465	
Consultants fees and site investigations net expenditure / (recovery)		200,000	(100,000)		375,000		(566,436)	
Property Condition Surveys Phase I (AFC 10.9.03 : £102,850)		-	102,800		-		-	
St Barnabas renovation and conversion (Vote 28.5.03 : £2,850,000)		1,250,000	50,000		150,000		-	
St James								
Contribution to works (AFC 15.1.03 : £20,000)		-	20,000		-		-	
External conservation works (Vote 29.1.03 : £770,000)		-	760,000		600,000		-	
St Peter Port car parking and quay enhancement (Votes 9.1.02 and 28.3.03 : £800,000)		-	63,000		50,000		236,818	
Sir Charles Frossard House - Housing Authority relocation / rationalisation (Vote 29.9.99 : £970,400)		-	25,500		-		34,440	
Town Arsenal flats refurbishment (Vote 30.1.02 : £579,007)		-	114,500		279,000		464,364	
Treasury								
Corporate finance and purchasing system (Votes 31.1.01 and 12.12.01 : £5,000,000)		625,000	300,000		850,000		360,042	
Loans System replacement (AFC 2.7.03 : £60,000)		30,000	30,000		75,000		-	
Courts								
Courts extension and refurbishment (Votes 27.12.00 and 31.10.02 : £17,500,000)		7,650,000	1,700,000		6,000,000		440,154	
Courts IT equipment replacement (AFC 23.7.03 : £85,000)		-	85,000		-		-	
Law Officers Chambers IT equipment replacement (AFC 23.7.03 : £50,000)		-	50,000		-		-	
Royal Court House security measures (AFC 1.5.02, 2.10.02 and 24.6.03 : £59,307)		-	59,307		150,000		-	
Government House								
Tennis courts resurfacing (AFC 2.10.02 : £25,190)		-	5,000		-		20,000	
Vehicle replacement (AFC 2.4.03 : £12,000)		-	10,842		-		-	

TREASURY AND RESOURCES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
States of Alderney net Capital Expenditure		3,455,370		1,257,876		560,870		638,570
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	675,000		-		955,000		-	
Equipment, Machinery and Vehicles	-		-		30,000		-	
ICT Projects	460,000		-		125,000		-	
		1,135,000		-		1,110,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		2,532,356
TOTAL CAPITAL EXPENDITURE		15,287,370		5,548,525		11,209,870		4,342,427

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
AI Services van replacement (AFC 8.1.03 : £20,000)		-		14,676		8,000		-
Employment Services vehicle replacement (AFC 2.4.03 : £11,000)		-		10,495		12,000		-
Fortress Guernsey Initiative (Vote 27.10.93 : £500,000)		-		5,000		146,500		8,861
Health and Safety								
Portacabin replacement (AFC 2.4.03 : £9,000)		-		8,803		-		-
Van replacement (AFC 4.12.02 : £12,500)		-		12,500		14,000		-
Incinerator animal carcass crane (AFC 18.9.02 : £16,000)		-		15,055		-		-
Raymond Falla House extension and alterations (Vote 28.5.03 : £476,000)		233,000		243,000		500,000		-
Tourism Despatch Department relocation (AFC 10.9.03 : £15,000)		-		15,000		-		-
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	280,000		75,000		425,000		-	
Equipment, Machinery and Vehicles	16,000		17,000		16,000		-	
ICT Projects	26,000		-		49,000		-	
		322,000		92,000		490,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		80,435
TOTAL CAPITAL EXPENDITURE		555,000		416,529		1,170,500		89,296

CULTURE AND LEISURE DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Beau Sejour Centre								
Asbestos removal (AFC 30.10.01 : £85,118)		30,000		40,000		30,000		78,755
Booking software (AFC 30.7.02 : £50,000)		-		10,400		10,000		39,599
Brasserie kitchen equipment replacement (AFC 25.6.02 : £12,000)		-		1,300		-		10,663
Furniture replacement (AFC 24.9.02 : £15,000)		-		15,000		-		-
Pool plant replacement (AFC 21.8.02 : £46,000)		-		27,500		-		18,462
Redevelopment (Votes 11.4.01 and 1.11.01 : £9,000,000)		125,000		2,075,000		2,400,000		6,002,986
Telephone and emergency PA systems replacement (AFC 13.11.02 : £40,000)		-		40,000		-		-
Museums and Galleries								
Asterix, Gallo-roman wreck preservation treatment work (Vote 27.1.99 : £159,520)		-		30,000		30,000		30,000
Castle Cornet main electricity cable replacement (AFC 6.6.01: £45,000)		-		16,800		16,852		-
Guernsey Museum and Art Gallery								
CCTV installation (AFC 20.11.02 : £9,000)		-		9,000		9,000		-
Heating ventilation system replacement / new art gallery (Vote 28.5.97 : £263,299)		-		6,900		-		-
Roller shutters (AFC 20.11.02 : £13,000)		-		13,000		-		-
Outdoor Sports Facilities								
Chouet Pistol Range contribution (AFC 25.3.03 : £47,500)		-		46,000		-		-
Cricket wickets replacement (AFC 19.3.03 : £10,000)		-		10,000		-		-
Delancey Park closed cycling circuit (AFC 6.3.02 : £60,000)		-		8,000		-		45,065
Osmond Priaulx Memorial Playing Field								
Athletic facilities upgrade (AFC 8.8.01 : £108,500)		-		2,100		-		12,042
Changing rooms / clubhouse facilities (with hockey club) (Vote 27.9.01 : £545,184)		-		155,000		25,000		431,538
Grandstand (AFC 20.2.02 : £600,000)		15,000		149,500		100,000		435,478
Infield upgrade (AFC 22.8.01 : £99,859)		-		1,000		-		13,653
Landscaping and general site enhancement (AFC 22.5.02 : £491,000)		-		282,000		241,000		309,068
Sports equipment replacement (AFC 9.4.03 : £40,000)		-		40,000		40,000		-
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	1,192,000		57,500		621,000		-	
Equipment, Machinery and Vehicles	-		-		70,000		-	
		1,192,000		57,500		691,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		84,979
TOTAL CAPITAL EXPENDITURE		1,362,000		3,036,000		3,592,852		7,512,288

EDUCATION DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Education Development Plan								
Essential maintenance programme (Vote 27.2.03 : £2,250,000)		1,250,000		1,000,000		-		-
Project execution plan (Votes 25.4.02 and 27.2.03 : £6,000,000)		1,300,000		1,325,000		2,500,000		433,975
Phase I								
Le Rondin Special Needs School (Vote 27.2.03 : £13,900,000)		7,200,000		375,000		-		-
Other Phase I works		3,800,000		-		-		-
Information and Communication Technology Strategy Phases II and III								
Communications equipment, server and software (Vote 27.7.00, AFC 8.8.01 and 17.9.03 : £362,561)		-		34,000		34,000		89,451
Electrical improvements and associated building works								
Primary Schools								
Amherst (AFC 22.5.02 : £151,962)		-		31,500		-		120,454
Notre Dame, St Andrews and St Mary and St Michael (AFC 30.7.02 : £245,000)		-		52,700		-		192,219
St Sampsons, Haute Capelles and Amherst (AFC 8.1.03 : £300,216)		-		300,200		300,000		-
Vale, St Martins and St. Annes (AFC 8.1.03 : £641,226)		-		641,200		640,000		-
Secondary Schools								
Final Phase (AFC 22.5.02 : £1,282,562)		-		330,000		-		952,315
Grammar School alterations consultants fees (AFC 22.5.02 ; 20.11.02 and 25.03.03 : £330,550)		80,500		250,000		330,000		-
Phase I (AFC 17.7.01 : £852,032)		-		17,100		-		196,299
St Peter Port School (AFC 16.1.02 : £206,364)		-		11,200		-		195,106
Surveys, etc. (Vote 27.7.00 and AFC 30.10.01 : £209,249)		-		29,500		-		41,174
Equipment and services (Research Machines) (Vote 27.7.00 : £5,753,013)		-		1,719,000		480,800		1,261,877
Network Managed Services consultants (AFC 4.6.03 : £60,000)		-		60,000		60,000		-
Project management limited local area networks (AFC 25.7.00 and 20.2.02 : £180,000)		-		36,100		-		41,146
Strategic project management Phase III		-		118,300		-		169,745
Training (AFC 18.4.01 : £375,000)		-		181,600		175,000		193,311
Other Phases II and III works		283,000		700,000		836,000		-

EDUCATION DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Other Projects								
Asbestos testing and removal								
Consultants fees (AFC 6.2.02 : £100,000)		-		40,300		-		59,650
Various small contracts under £20,000 (AFC 20.10.00 : £215,000)		-		5,000		-		12,123
College of Further Education temporary classrooms (AFC 22.5.02 : £90,148)		-		10,000		-		76,980
Fire detection and prevention system consultants fees (AFC 29.1.02 : £85,535)		-		75,600		-		9,881
Forest Primary School redevelopment (Vote 25.3.98 : £2,825,297)		-		10,000		-		7,370
Hautes Capelles Junior School modernisation and extensions (Vote 1.6.95 : £2,979,316)		-		458		-		17,621
La Mare de Carteret School temporary classrooms (AFC 27.5.03 : £80,000)		-		80,000		80,000		-
Oakvale School temporary classrooms (AFC 27.5.03 : £66,000)		-		66,000		66,000		-
Purchase of land Rue des Monts, St Sampsons (AFC 8.5.02 : £30,396)		-		30,396		-		-
St Annes School extension (Vote 28.6.00 : £674,624)		-		45,000		-		3,874
Schools telephone switchboard replacements (AFC 4.12.02 : £54,300)		-		54,300		-		-
School workshops health and safety review phase III (AFC 28.5.02 : £97,000)		-		1,700		-		97,107
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	885,000		325,000		2,104,000		-	
Equipment, Machinery and Vehicles	20,000		20,000		40,000		-	
		905,000		345,000		2,144,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		310,815
TOTAL CAPITAL EXPENDITURE		14,818,500		7,976,154		7,645,800		4,482,493

ENVIRONMENT DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Environment Policy and Management								
Saumarez Park Folk Museum courtyard resurfacing (AFC 8.1.03 : £93,500)		-	93,500		-			-
Land Use Planning and Development Regulation								
Application processing system replacement (AFC 11.7.00 : £98,950)		-	31,100		21,975			20,825
IT equipment replacement (AFC 16.7.03 : £15,000)		-	15,000		15,000			-
Traffic Policy and Traffic Management								
Bus shelters additional (AFC 24.4.01 : £30,000)		-	30,000		-			-
Co-ordination of roadworks CAMS system (AFC 25.6.02 : £200,000)		-	85,600		100,000			114,382
New buses (AFC 22.5.02 : £3,150,000)		-	2,663,000		2,650,000			486,004
Traffic improvement schemes								
Bosq Lane road widening scheme (AFC 27.5.03 : £60,000)		-	61,000		-			-
Footes Lane traffic calming measures (AFC 18.9.02 : £10,000)		-	6,100		-			3,889
Halfway Junction traffic signals (AFC 17.4.02 : £96,800)		96,800	-		96,800			-
St Martins traffic management scheme (AFC 7.8.02 : £58,000)		-	38,000		-			-
Traffic signal replacement programme (AFC 23.4.03 : £1,725,000)		575,000	575,000		600,000			-
Vehicle Registration and Licensing Department IT System upgrades (AFC 24.10.00 : £80,000)		-	19,500		-			21,277
Waste Services								
Energy from waste facility (Vote 28.6.02 and AFC 29.10.02 and 20.11.02 : £2,450,000)		400,000	900,000		115,000			1,135,180
Landfill sites								
Dyson's Quarry gas extraction system (AFC 14.8.02 and 11.3.03 : £90,900)		-	3,600		-			87,262
Mont Cuét Quarry preparation for waste disposal (Vote 27.3.97 : £4,608,679)		-	120,000		-			46,490
Recycling equipment replacement								
Eurobins (AFC 24.6.03 : £20,000)		-	20,000		12,500			-
Trucks (AFC 24.6.03 : £90,000)		-	90,000		55,000			-
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	1,245,000		325,000		475,000			-
Equipment, Machinery and Vehicles	415,000		230,000		170,000			-
ICT Projects	65,000		-		10,000			-
		1,725,000		555,000		655,000		-
Other Capital Expenditure Per 2002 Accounts		-	-		-			184,199
TOTAL CAPITAL EXPENDITURE		2,796,800		5,306,400		4,321,275		2,099,508

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Childrens Social Services								
Community Action Programme								
Garden Hill refurbishment (AFC 17.5.00 : £58,643)		-	1,000		-		3,853	
Les Genats Family Centre (AFC 17.7.02 : £249,950)		-	213,500		-		36,097	
Rue des Pins Family Centre (AFC 3.4.02 : £74,350)		-	13,200		-		61,073	
Secure Unit refurbishment (AFC 23.9.03 : £240,000)		-	240,000		-		-	
Health Services								
Major Construction Projects								
La Corbinerie continuing care wards (Vote 24.4.02 : £6,318,928)		600,000	4,400,000		3,000,000		1,239,624	
Mignot Memorial Hospital extension and redevelopment (Vote 26.9.03 : £3,450,000)		1,500,000	250,000		-		-	
St Martins Community Centre (Vote 30.7.03 : £1,200,000)		1,200,000	-		-		-	
Site Development Planning costs (Vote 26.9.03 : £5,242,700)		2,500,000	500,000		-		-	
States Analysts Laboratory / Environmental Health Department relocation (Vote 25.6.03 : £3,500,000)		2,200,000	200,000		-		-	
Central Services								
Finance, Purchasing, Information Management and Technology								
IT hardware replacement (AFC 11.6.03 and 20.8.03 : £66,000)		-	66,000		23,000		-	
Management information system - personnel (AFC 20.5.98 : £89,250)		-	32,100		32,874		750	
Personnel Services - Premises								
Arlington Court conversion and extension (Vote 28.6.00 : £1,075,558)		-	50,500		-		23,408	
La Cachette, Grandes Mielles Lane, Vale purchase (AFC 2.4.03 : £485,000)		-	485,000		450,000		-	
Health Care Services								
Equipment (additional)								
Blood transfusion equipment (AFC 2.10.02 : £53,000)		-	52,863		-		-	
Cardiology Department equipment (AFC 17.9.03 : £18,500)		-	18,500		-		-	
Computerised radiology equipment (Vote 28.5.03 : £1,297,000)		697,000	600,000		500,000		-	
La Corbinerie Site delivery systems (AFC 27.8.03 : £30,000)		-	30,000		-		-	
Microbiology testing equipment (AFC 29.4.03 : £50,000)		-	49,460		-		-	
Plated meal trolley (AFC 29.4.03 : £9,500)		-	9,435		-		-	
Theatres / ICU cardiac output monitors (AFC 5.3.03 : £23,500)		-	23,336		-		-	

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Health Care Services (continued)								
Equipment (additional) (continued)								
Theatres / Loveridge Ward / Pathology uninterruptible power supply (AFC 22.8.01 : £68,545)		-		3,500		-		9,664
Transport incubator and medivac stretcher (AFC 9.11.00 : £35,000)		-		1,300		-		3,012
Equipment (replacement)								
Cardiology equipment (AFC 11.3.03 : £25,000)		-		24,702		-		-
Castel and King Edward VII Hospitals								
Chairs (AFC 23.7.03 : £17,000)		-		17,000		-		-
Furniture and hospital equipment (AFC 5.12.01 : £83,963)		-		5,200		-		63,565
Furniture and hospital equipment (AFC 10.1.02 : £63,000)		-		1,700		-		61,145
Interim management plan Phase II (AFC 30.10.01 and 26.3.02 : £67,060)		-		9,733		-		41,741
Catering equipment (AFC 18.6.03 : £32,000)		-		32,000		-		-
Contrast media injectors (AFC 22.1.03 : £15,000)		-		15,000		-		-
CT Scanner software upgrade (AFC 14.8.02 : £14,500)		-		14,500		-		-
Day Patient Unit equipment (AFC 19.3.03 : £20,000)		-		19,810		-		-
Endoscopy washer and associated works (AFC 12.5.99 : £82,870)		-		17,900		-		2,215
Hospital beds (AFC 2.10.02 : £104,950)		-		104,943		-		-
Main Theatre operating table (AFC 5.3.03 : £20,500)		-		20,461		-		-
Ophthalmic laser equipment (AFC 24.6.03 : £30,000)		-		30,000		-		-
Orthopaedic surgery equipment (AFC 15.1.03 : £56,000)		-		55,997		-		-
Pallet truck and electric tug (AFC 2.7.03 : £19,000)		-		19,000		-		-
Pathology department equipment (AFC 9.11.00 : £53,301)		-		6,100		-		-
Pathology department equipment (AFC 29.4.03 : £64,000)		-		64,000		-		-
Photocopiers replacement (AFC 29.7.03 : £25,000)		-		24,563		-		-
Radiology mobile image intensifier (AFC 18.9.02 : £117,000)		-		1,700		-		115,254
Ultrasound equipment (AFC 7.5.03 : £420,000)		-		420,000		-		-

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Health Care Services (continued)								
Premises								
Divette Ward conversion (AFC 6.3.02 : £46,000)		-	9,041		-		36,922	
Fire alarm equipment replacement (AFC 18.6.03 : £36,000)		-	36,000		-		-	
Headquarters accommodation replacement (AFC 4.6.03 : £195,000)		-	195,000		200,000		-	
King Edward VII Hospital								
Fire alarms and nurse call systems replacement (AFC 12.2.03 : £142,000)		-	142,000		-		-	
New Offices and Chapel (AFC 2.10.02 : £85,639)		-	85,000		-		563	
La Corbinerie								
Creation of public footpath (AFC 8.5.01, 24.7.01 and 12.6.02 : £16,685)		-	1,400		-		13,661	
Footpath lighting (AFC 28.1.03 : £12,000)		-	12,000		-		-	
Mechanical plant (AFC 13.3.01 : £161,785)		-	6,600		-		7,346	
Mortuary upgrading (AFC 8.1.03 : £154,600)		-	154,600		143,000		-	
Pharmacy refurbishment (Vote 27.6.01 : £598,555)		-	55,600		-		285,006	
Princess Elizabeth Hospital								
CCTV equipment replacement (AFC 12.5.03 : £16,000)		-	15,800		-		-	
Clinical waste incinerator (Vote 28.6.01 : £1,576,817)		-	141,500		113,651		972,091	
Fire extinguishing systems replacement (AFC 29.4.03 : £48,000)		-	48,000		-		-	
Floor coverings replacement (AFC 11.3.03 : £20,500)		-	20,500		-		-	
Transitional care unit (AFC 2.10.02 : £64,200)		-	58,000		-		1,737	
Victoria Wing isolation rooms (AFC 7.3.01 and 6.3.02 : £81,912)		-	964		-		131	
Workshop relocation (AFC 23.10.02 : £148,000)		-	148,000		-		-	
Social Care Services								
Chateau Reve extension (AFC 4.10.00 and 9.11.00 : £64,040)		-	4,600		-		-	
Chateau Reve main drain connection (AFC 23.4.03 : £15,000)		-	15,000		-		-	
Duchess of Kent House window frames / doors replacement (AFC 21.11.01 and 2.10.02 : £49,582)		-	30,900		-		18,659	
Mignot Memorial Hospital								
Day Centre (AFC 3.7.02 : £96,500)		-	21,900		-		74,524	
Radiology equipment replacement (AFC 20.12.02 : £30,000)		-	29,485		50,000		-	
States Analysts Laboratory equipment replacement (AFC 18.9.02 : £29,500)		-	2,100		-		27,361	

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Vehicles								
Diesel vans replacement (AFC 23.7.03 : £28,000)		-		28,000		-		-
Estates department vehicles replacement (AFC 23.10.02 : £34,000)		-		18,668		-		14,450
General purpose vans replacement (AFC 24.9.02 : £25,850)		-		(1,200)		-		-
Mignot Memorial Hospital diesel van replacement (AFC 29.7.03 : £10,000)		-		10,000		-		-
Services for older people vehicle (AFC 29.10.02 : £24,000)		-		23,406		-		-
Sheltered Workshop pick-up truck replacement (AFC 27.8.03 : £13,000)		-		13,000		-		-
Proposed New Projects Per Capital Programme								
Major Construction and Development Projects	-		-		2,200,000		-	
Miscellaneous Capital Works	1,996,000		-		813,000		-	
Equipment, Machinery and Vehicles	2,206,300		568,600		372,000		-	
ICT Projects	518,000		137,000		500,000		-	
		4,720,300		705,600		3,885,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		2,346,139
TOTAL CAPITAL EXPENDITURE		13,417,300		10,175,467		8,397,525		5,459,991

HOME DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Customs and Immigration								
Airport CCTV (Vote 31.5.02 : £526,000)		495,000		2,500		450,000		19,336
Alderney Customs Office (AFC 9.7.02 : £31,100)		-		3,000		15,350		27,472
Covert equipment replacement (AFC 16.4.03 : £9,200)		-		9,200		-		-
Freight Accounting and Immigration database (AFC 3.9.03 : £182,000)		-		182,000		-		-
Intelligence database (AFC 23.10.02 : £133,000)		-		133,000		-		-
Surveillance equipment (AFC 14.6.00 : £42,000)		-		200		-		2,311
Tape recorders replacement (AFC 20.11.02 : £14,900)		-		13,700		-		-
Telephone switchboard replacement (AFC 21.2.01 : £49,750)		-		2,400		5,500		8,263
Travel document verification system (AFC 10.12.02 : £19,200)		-		18,200		20,000		-
Fire Brigade / Police Force								
Radio system replacement (Vote 27.9.01 : £1,625,000)		290,000		1,100,000		-		38,355
Fire Brigade								
Equipment (additional)								
Wireless / staff car (AFC 11.3.03 : £11,000)		-		11,000		-		-
Equipment (replacement)								
Compressor (AFC 13.3.01 : £17,362)		-		1,200		-		791
Light strike vehicle (AFC 19.9.01 : £119,515)		-		2,900		-		47,258
Rescue equipment (AFC 23.7.03 : £9,000)		-		9,000		8,750		-
Water tanker (AFC 3.7.02 : £96,500)		-		96,500		56,500		-
Wireless / staff car (AFC 23.7.03 : £11,000)		-		11,000		-		-
Workshop service vehicle (AFC 11.3.03 : £16,000)		-		16,000		18,500		-
Information Technology								
Computer development programme (AFC 23.9.03 : £13,000)		13,000		-		-		-
Equipment upgrades (AFC 4.12.02 : £12,500)		2,500		10,000		10,250		-
Management information system (AFC 13.6.01 : £74,800)		-		4,300		-		70,500
Premises								
Control Room refitting (Vote 30.1.02 : £110,000)		-		45,600		62,000		64,318
Control Room relocation (Vote 30.1.02 : £212,490)		-		212,000		100,490		-
Vehicle exhaust extraction system (AFC 16.1.02 : £35,353)		-		11,600		10,353		23,681

HOME DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Police Force								
Equipment (additional)								
Speed detection radar units (AFC 23.9.03 : £20,000)		20,000		-		-		-
Equipment (replacement)								
Audio / visual radio alarms (AFC 7.3.01 : £15,000)		2,900		8,000		6,000		1,346
Communications systems upgrade (AFC 19.2.03 : £20,000)		-		19,971		15,000		-
Diving Section trailer (AFC 7.3.01 : £9,000)		-		1,400		-		78
Film processing machine (AFC 26.11.02 : £15,000)		-		12,500		15,000		-
Photocopiers (AFC 19.2.03 : £19,000)		-		19,000		19,000		-
Radio test equipment (AFC 29.3.00 : £23,000)		-		15,600		6,991		3,343
Secure mail system (AFC 29.3.00 : £6,500)		-		6,500		2,000		-
Technical support equipment (AFC 19.2.03 : £28,500)		13,500		15,000		28,500		-
Vehicle weigh pads (AFC 6.11.02 : £15,000)		-		15,000		-		-
Vehicles 2002 (AFC 10.4.02 : £59,500)		-		19,300		9,500		40,154
Vehicles 2003 (AFC 21.5.03 : £40,000)		10,000		30,000		51,000		-
Voice mail (AFC 7.3.01 : £25,000)		-		8,500		13,000		16,481
Information Technology								
Computer development programme (phase 9) (AFC 7.3.01 : £82,000)		500		9,000		9,042		24,446
Computer development programme (phase 11) (AFC 19.2.03 : £150,000)		50,000		100,000		125,000		-
Computers replacement / upgrade (AFC 10.4.02 : £60,000)		10,300		28,000		10,000		21,625
Fixed penalty tickets automation (AFC 17.4.02 : £30,000)		-		15,600		5,000		14,331
Intelligence database phase II (AFC 29.3.00 : £50,000)		24,500		25,000		20,000		450
Intelligence database phase III (AFC 5.3.03 : £100,000)		25,000		75,000		85,000		-
Ports users national computer system (AFC 10.1.97 : £12,000)		-		6,300		1,315		-
Premises (CCTV)								
Alderney Office (AFC 10.4.02 : £47,000)		7,500		35,000		7,000		4,406
Headquarters replacement (AFC 19.2.03 : £31,500)		11,500		20,000		25,000		-
Microwave Link replacement (AFC 29.3.00 : £41,780)		8,800		10,000		10,000		2,510

HOME DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
States Prison								
Equipment (additional)								
Internal communication system (AFC 22.11.00 : £12,000)		-	2,400		-			869
Security searching equipment (AFC 28.1.03 : £10,000)		-	10,000		10,000			-
Equipment (replacement)								
CCTV replacement programme (AFC 6.3.02 : £10,000)		5,000	5,000		2,000			-
Internal CCTV system upgrade (AFC 6.3.02 : £40,000)		18,600	20,000		20,000			1,307
Laundry equipment replacement (AFC 3.7.02 : £10,000)		-	-		2,000			5,746
Multi Cellular vehicle (AFC 3.9.03 : £65,000)		15,000	50,000		-			-
Personnel Carrier (AFC 28.5.02 : £17,518)		-	100		-			17,331
Workshop equipment (AFC 23.9.03 : £10,000)		2,000	8,000		-			-
Information Technology								
Computer development (AFC 6.3.02 : £25,000)		-	-		5,000			24,898
Database phase II (AFC 28.1.03 : £16,000)		4,000	12,000		16,000			-
Premises								
Additional Prisoner accommodation and new visitor facilities (Vote 28.2.03 : £6,500,000)		1,500,000	5,000,000		-			-
Chimneys replacement (AFC 27.5.03 : £32,500)		-	24,884		-			-
Emergency lighting replacement (AFC 3.7.02 : £10,000)		-	2,000		1,500			7,963
Fencing replacement (AFC 10.9.03 : £335,000)		335,000	-		-			-
Flooring replacement (AFC 3.7.02 : £25,000)		-	17,600		12,000			7,325
Foreign Nationals facilities (AFC 6.3.02 : £15,000)		7,400	7,500		5,000			75
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	843,000		315,500		873,000			-
Equipment, Machinery and Vehicles	502,250		335,500		455,500			-
ICT Projects	485,000		302,000		265,000			-
		1,830,250		953,000		1,593,500		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		591,466
TOTAL CAPITAL EXPENDITURE		4,702,250		8,502,455		2,888,041		1,088,435

HOUSING DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Courtil Jacques construction and conversion Phase I (Vote 24.9.97 : £727,018)		-		20,000		-		-
Courtil Jacques refurbishment Phase II (Vote 26.7.00 : £660,549)		-		10,000		-		112,421
Guernsey Youth Housing Project (Vote 27.11.02 and AFC 10.9.03 : £455,000)		255,000		200,000		-		-
Residential Homes lifts upgrade and Boiler replacement (AFC 28.8.02 : £70,000)		-		40,000		-		21,840
Route de Carteret five dwellings phase II (Vote 29.11.00 : £426,964)		-		8,000		-		50,475
Transfer to States Houses Fund (Vote 9.7.03 : £2,089,019)		-		2,089,019		-		-
Transfer to States Housing Association Fund (Votes 10.7.02 and 9.7.03 : £10,700,000)		-		7,700,000		1,677,000		3,000,000
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works		500,000		-		1,380,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		66,142
TOTAL CAPITAL EXPENDITURE		755,000		10,067,019		3,057,000		3,250,878

PUBLIC SERVICES DEPARTMENT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Alderney Airport net Capital Expenditure		291,000		205,500		115,000		334,034
Drainage Infrastructure								
Pumping Stations								
Bellegreve foul water pumping station upgrade (AFC 15.11.00 : £90,812)		-		5,000		-		-
Kimberley Estate foul water pumping station (AFC 29.8.01 : £52,778)		-		(7,500)		-		3,614
Lowlands foul water pumping station upgrade (AFC 14.1.98 : £66,693)		-		15,000		-		503
Red Lion pumping station upgrade (AFC 21.11.01 : £50,000)		8,500		25,000		30,000		16,493
St. Sampsons Harbour pumping station / North Side firemain extension (Vote 6.4.00 : £2,146,664)		-		150,000		-		905,320
Sewers and Outfalls								
Foul water network extension plan		3,750,000		3,250,000		3,100,000		2,294,053
La Charroterie sewer relining Phase III (Vote 25.11.99 : £407,365)		-		40,000		-		69,662
Les Landes Clos wayleave (AFC 18.9.02 : £2,000)		-		2,000		-		-
Robergerie Road foul water drainage (AFC 21.6.00 : £35,037)		-		2,300		-		-
Sewer connection grant scheme		60,000		60,000		60,000		78,071
Property Management and Maintenance								
Foulon Cemetery								
Cremator replacement (Vote 11.5.01 : £928,039)		-		74,400		-		375,971
Garden of rest plaque walls (AFC 3.7.02 : £100,000)		-		49,100		-		59,033
Path reconstruction (AFC 26.11.02 : £51,000)		-		38,200		-		16,226
Market redevelopment - construction phase consultants fees (AFC 20.2.02 : £239,000)		-		15,000		50,000		35,770
Public Conveniences								
Grandes Rocques disabled facilities (AFC 24.7.02 : £64,000)		-		60,800		32,000		3,149
St Julians Avenue refurbishment / disabled facilities (AFC 23.9.03 : £40,000)		-		40,000		40,000		-
Southside refurbishment (AFC 14.8.02 : £25,000)		-		25,000		-		-
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	1,020,000		-		645,000		-	
Equipment, Machinery and Vehicles	317,500		-		275,000		-	
		1,337,500		-		920,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		302,482
TOTAL CAPITAL EXPENDITURE		5,447,000		4,049,800		4,347,000		4,494,381

TRADING UNDERTAKINGS

ALDERNEY AIRPORT

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
INCOME								
Traffic receipts, rents, etc.		371,000		353,400		388,600		371,585
EXPENDITURE								
Administration								
Staff	18,000		17,300		17,000		16,504	
Supplies and services	189,000		176,800		210,100		204,729	
	207,000		194,100		227,100		221,233	
Aerodrome Fire Service								
Staff	405,000		389,300		397,500		375,816	
Supplies and services	40,000		57,300		55,900		55,801	
	445,000		446,600		453,400		431,617	
Airport Infrastructure								
Premises	61,000		77,000		67,400		49,889	
Supplies and services	15,000		5,400		6,400		3,281	
	76,000		82,400		73,800		53,170	
Navigational Services								
Staff	167,000		159,700		160,800		153,086	
Supplies and services	41,000		36,400		36,800		25,499	
	208,000		196,100		197,600		178,585	
TOTAL EXPENDITURE		936,000		919,200		951,900		884,605
OPERATING DEFICIT FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		(£565,000)		(£565,800)		(£563,300)		(£513,020)
	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Navigational Services								
Air Traffic Control recorder - replacements (AFC 21.2.01 : £50,548)	-		4,500		-		2,054	
LITAS / APAPI units - replacement (AFC 14.6.00 : £39,300)	-		16,000		-		6,652	
		-		20,500		-		8,706
Proposed New Projects Per Capital Programme								
Miscellaneous Capital Works	285,000		115,000		115,000		-	
Equipment, Machinery and Vehicles	6,000		70,000		-		-	
		291,000		185,000		115,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		325,328
CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		£291,000		£205,500		£115,000		£334,034

BEAU SEJOUR CENTRE

	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£ £	£ £	£ £	£ £
INCOME				
Entertainment	275,500	299,000	295,700	281,400
Health and fitness	204,000	184,300	238,300	380,800
Sports	1,415,000	1,177,000	1,360,100	646,000
Trading areas	530,500	431,700	458,800	302,050
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TOTAL INCOME	2,425,000	2,092,000	2,352,900	1,610,250
EXPENDITURE				
Entertainment	335,700	337,200	321,500	342,090
Health and fitness	333,000	318,200	330,300	215,420
Sports	802,000	777,600	768,900	783,252
Trading areas	361,900	342,100	409,500	351,160
Central Services				
Administration	685,300	650,790	570,100	462,470
Depreciation	400,000	400,000	426,000	323,574
Fuel, light and power	230,000	230,000	156,000	149,380
Repairs and maintenance	652,100	658,400	671,100	479,930
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	1,967,400	1,939,190	1,823,200	1,415,354
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TOTAL EXPENDITURE	3,800,000	3,714,290	3,653,400	3,107,276
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OPERATING (DEFICIT) FOR THE FINANCIAL YEAR	(1,375,000)	(1,622,290)	(1,300,500)	(1,497,026)
Adjustment for depreciation	400,000	400,000	426,000	323,574
Funding from Channel Islands Lottery	100,000	100,000	100,000	80,000
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(DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE CULTURE AND LEISURE DEPARTMENT	(£875,000)	(£1,122,290)	(£774,500)	(£1,093,452)
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	Budget Estimate 2004	Probable Outturn 2003	Budget Estimate 2003	Accounts 2002
	£	£	£	£
CAPITAL EXPENDITURE				
Asbestos removal (AFC 30.10.01 : £85,118)	30,000	40,000	30,000	78,755
Booking software (AFC 30.7.02 : £50,000)	-	10,400	10,000	39,599
Brasserie kitchen equipment replacement (AFC 25.6.02 : £12,000)	-	1,300	-	10,663
Furniture replacement (AFC 24.9.02 : £15,000)	-	15,000	-	-
Pool Plant replacement (AFC 21.8.02 : £46,000)	-	27,500	-	18,462
Redevelopment (Votes 11.4.01 and 1.11.01 : £9,000,000)	125,000	2,075,000	2,400,000	6,002,986
Telephone and Emergency PA System (AFC 13.11.02 : £40,000)	-	40,000	-	-
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TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE CULTURE AND LEISURE DEPARTMENT	£155,000	£2,209,200	£2,440,000	£6,150,465
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GUERNSEY AIRPORT

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Advertising, picketing, etc.	135,000		122,700		130,000		138,151	
Airport development charge	750,000		750,000		750,000		739,284	
Car parking fees	325,000		250,000		250,000		275,990	
Rents	1,250,000		1,160,000		1,150,000		1,026,288	
Traffic receipts	4,680,000		4,500,000		4,750,000		4,526,646	
TOTAL INCOME		7,140,000		6,782,700		7,030,000		6,706,359
EXPENDITURE								
Administration								
Premises	41,000		34,800		29,000		28,506	
Staff	256,000		289,400		256,200		246,201	
Supplies and services	233,000		212,300		145,400		176,316	
Insurance	355,000		275,000		500,000		265,552	
	885,000		811,500		930,600		716,575	
Aerodrome Fire Service								
Staff	1,223,000		1,194,500		1,197,300		1,137,803	
Supplies and services	129,000		177,100		148,700		121,079	
	1,352,000		1,371,600		1,346,000		1,258,882	
Airport Infrastructure								
Premises	189,000		178,900		179,700		155,082	
Staff	654,000		648,600		604,700		530,507	
Supplies and services	139,000		121,500		117,400		98,431	
Maintenance of property	304,000		294,700		274,300		215,148	
	1,286,000		1,243,700		1,176,100		999,168	
Navigational Services								
Staff	2,119,000		1,958,200		1,967,900		1,896,651	
Supplies and services	442,000		351,600		358,000		286,831	
	2,561,000		2,309,800		2,325,900		2,183,482	
Recovery from Alderney Airport	(121,000)		(116,800)		(116,800)		(112,800)	
TOTAL EXPENDITURE		5,963,000		5,619,800		5,661,800		5,045,307
OPERATING SURPLUS FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES AND EXCEPTIONAL EXPENDITURE		1,177,000		1,162,900		1,368,200		1,661,052
CAPITAL CHARGES								
Interest	577,000		558,200		576,000		569,883	
Redemption	1,100,000		1,030,900		1,100,000		768,022	
		1,677,000		1,589,100		1,676,000		1,337,905
EXCEPTIONAL EXPENDITURE								
Civil Aviation Authority Compliance								
Revised airport safety zone (see note)	-		15,600		-		327,073	
Property acquisition and demolition	-		135,000		-		630,848	
Roadways rerouteing	-				-			
		-		150,600		-		957,921
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		(£500,000)		(£576,800)		(£307,800)		(£634,774)

GUERNSEY AIRPORT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Aerodrome Fire Service								
Fire appliances replacement (AFC 13.6.01 : £175,776)	-		700		-		175,045	
Thermal imaging camera (AFC 2.4.03 : £6,500)	-		6,450		8,000		-	
Training area drainage (AFC 6.8.03 : £40,000)	-		40,000		50,000		-	
Vehicle replacement (AFC 10.12.02 : £20,000)	-		19,700		-		-	
		-		66,850		58,000		175,045
Airport Infrastructure								
Apron lighting system replacement (AFC 16.4.03 : £250,000)	125,000		125,000		200,000		-	
CCTV system replacement (Vote 31.5.02 : £71,000)	-		71,000		71,000		-	
Flight information display systems (AFC 12.2.03 : £100,000)	-		100,000		-		-	
Maintenance van replacement (AFC 7.5.03 : £10,300)	-		10,300		13,000		-	
Runway extension / refurbishment consultants fees	-		18,000		75,000		75,000	
Standby generator replacement (AFC 25.3.03 : £176,000)	-		176,000		-		-	
Technical building air conditioning replacement (AFC 30.7.02 : £53,000)	2,800		22,700		-		29,925	
Telephone system replacement (AFC 24.6.03 : £110,000)	-		110,000		-		-	
Terminal building redevelopment (Vote 31.1.01 and AFC 27.3.01 (consultants fees) and Vote 26.4.02 : £19,529,393)	3,530,000		11,000,000		12,340,000		3,629,119	
Twinings, Rue des Auberts purchase / renovation (AFC 8.1.03 : £438,500)	-		438,500		-		-	
West grass parking area (AFC 27.05.03 : £118,875)	-		118,800		-		-	
		3,657,800		12,190,300		12,699,000		3,734,044
Navigational Services								
Instrument landing system replacement (AFC 11.7.01 and 3.7.02 : £527,870)	-		418,000		161,400		109,800	
Proposed New Projects								
Major Construction and Development Projects	3,500,000		-		2,000,000		-	
Miscellaneous Capital Works	1,575,000		175,000		1,440,000		-	
Equipment, Machinery and Vehicles	579,000		68,000		360,000		-	
ICT Projects	460,000		60,000		180,000		-	
		6,114,000		303,000		3,980,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		431,948
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT		£9,771,800		£12,978,150		£16,898,400		£4,450,837

NOTE:

In order to comply with Civil Aviation Authority recommendations, the airport safety zone is being enlarged, necessitating the purchase of properties within this zone. The value of the land acquired is treated in the normal manner by means of a loan from the Ports Holding Account. The additional costs of acquisition, demolition of properties and rerouting of the roadways are treated as exceptional expenditure in the Revenue Account and therefore, effectively written off in the year of acquisition.

HARBOUR OF ST. PETER PORT

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Facilities charges	2,885,000		2,766,400		2,437,600		2,609,565	
Marina and Moorings fees: local	1,231,000		1,175,600		1,116,100		1,154,334	
visitors	371,000		358,100		344,400		358,032	
Pilotage dues	356,000		337,500		353,900		343,461	
Less payments to pilots	(351,000)		(332,500)		(348,900)		(339,332)	
Rents, etc	552,000		452,900		522,700		584,586	
Shipping dues	923,000		884,300		784,000		920,780	
Sundries	135,000		135,300		154,300		104,333	
TOTAL INCOME		6,102,000		5,777,600		5,364,100		5,735,759
EXPENDITURE								
Administration								
Premises	25,000		27,450		27,600		4,685	
Staff	1,677,000		1,612,150		1,486,000		1,490,695	
Supplies and services	245,000		278,950		226,600		203,103	
Contracted-out work	35,000		35,000		40,000		29,922	
Insurance	60,000		49,000		30,500		53,051	
Less recoveries	(33,000)		(33,000)		(43,500)		(37,360)	
	2,009,000		1,969,550		1,767,200		1,744,096	
Harbour Infrastructure								
Premises	585,000		496,650		596,600		425,967	
Staff	225,000		216,100		210,700		203,430	
Supplies and services	233,000		184,000		281,700		114,837	
Less recoveries	(39,000)		(38,500)		(39,000)		(31,451)	
	1,004,000		858,250		1,050,000		712,783	
Marina and Moorings								
Premises	74,000		74,000		64,000		63,827	
Staff	336,000		323,250		325,900		313,509	
Supplies and services	342,000		371,300		375,300		374,915	
Less recoveries	(27,000)		(27,000)		(27,000)		(30,998)	
	725,000		741,550		738,200		721,253	
Navigational Services								
Staff	407,000		391,800		311,700		342,551	
Supplies and services	110,000		129,550		115,400		83,971	
	517,000		521,350		427,100		426,522	
TOTAL EXPENDITURE		4,255,000		4,090,700		3,982,500		3,604,654
OPERATING SURPLUS FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES AND EXCEPTIONAL EXPENDITURE		1,847,000		1,686,900		1,381,600		2,131,105
CAPITAL CHARGES								
Interest	520,000		519,450		526,600		505,768	
Redemption	517,000		517,450		512,500		442,247	
		1,037,000		1,036,900		1,039,100		948,015
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£810,000		£650,000		£342,500		£1,183,090

HARBOUR OF ST. PETER PORT

	Budget Estimate 2004		Probable Outturn 2003		Budget Estimate 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Harbour Infrastructure								
Mini excavator and trailer (AFC 11.6.03 : £20,000)	-		19,870		15,000		-	
New jetty cladding replacement (AFC 10.1.01 (consultants fees) and Vote 1.11.01 : £3,339,373)	-		2,400,000		1,500,000		878,443	
Ro-Ro ramp 1 corrosion protection / paint (AFC 29.8.01 (consultants fees) and Vote 27.11.02 : £317,034)	15,000		292,000		290,000		9,700	
Telephone system replacement (AFC 19.6.02 : £14,000)	-		13,658		-		-	
		15,000		2,725,528		1,805,000		888,143
Proposed New Projects								
Major Construction and Development Projects	-		-		300,000		-	
Miscellaneous Capital Works	110,000		188,000		148,000		-	
Equipment, Machinery and Vehicles	353,000		25,000		50,000		-	
ICT Projects	-		30,000		-		-	
		463,000		243,000		498,000		-
Other Capital Expenditure Per 2002 Accounts		-		-		-		60,667
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT		£478,000		£2,968,528		£2,303,000		£948,810

HARBOUR OF ST. SAMPSON

	Budget 2004		Probable Outturn 2003	Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£
REVENUE ACCOUNT							
INCOME							
Facilities charges	517,000		495,900	622,400		515,532	
Marina and Moorings fees	124,000		24,000	22,800		24,450	
Rents, etc	37,000		35,200	32,400		33,258	
Sundries	12,000		11,600	12,800		11,517	
TOTAL INCOME		690,000		690,400			584,757
EXPENDITURE							
Administration							
Premises	2,000		1,900	1,900		1,768	
Staff	172,000		165,650	152,900		151,292	
Supplies and services	4,000		3,700	3,900		767	
Insurance	5,000		4,400	3,000		3,490	
	183,000		175,650	161,700		157,317	
Harbour Infrastructure							
Premises	156,000		94,300	69,900		59,628	
Staff	101,000		97,200	83,700		87,409	
Supplies and services	73,000		122,600	75,400		44,865	
Less recoveries	(1,000)		(1,000)	(1,000)		(1,107)	
	329,000		313,100	228,000		190,795	
Marina and Moorings							
Supplies and services	38,000		72,550	22,500		195	
Navigational Services							
Supplies and services	23,000		11,550	7,400		6,688	
TOTAL EXPENDITURE		573,000		419,600			354,995
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR BEFORE CAPITAL CHARGES EXCEPTIONAL EXPENDITURE		117,000	(6,150)	270,800			229,762
CAPITAL CHARGES							
Interest	120,000		119,650	113,900		127,349	
Redemption	166,000		166,250	162,300		144,644	
		286,000	285,900	276,200			271,993
EXCEPTIONAL EXPENDITURE							
Deepwater berths and land reclamation studies		-	300	-			20,850
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		(£169,000)	(£292,350)	(£5,400)			(£63,081)
	Budget Estimate 2004	Probable Outturn 2003	Budget Estimate 2003	Accounts 2002			
	£	£	£	£			
CAPITAL ACCOUNT - EXPENDITURE							
Marina and Moorings							
Longue Hougue Marina (AFC 7.3.01 : £450,000)	-	(6,800)	-	112,406			
Marina development (Vote 28.3.03 : £3,400,000)	1,000,000	2,400,000	2,800,000	-			
Sampling programme - consultants fees (AFC 31.1.01 and 15.1.03 : £42,000)	-	6,900	-	3,972			
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY LOAN FROM THE PORTS HOLDING ACCOUNT	£1,000,000	£2,400,100	£2,800,000	£116,378			

PORTS HOLDING ACCOUNT

	Budget 2004		Probable Outturn 2003	Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£
Balance at 1 January		9,301,526		24,355,554		22,562,389	25,787,291
Revenue Account - Operating Surplus / (Deficit)							
Airport	(500,000)		(576,800)		(307,800)		(634,774)
Harbour of St. Peter Port	810,000		650,000		342,500		1,183,090
Harbour of St. Sampson	(169,000)		(292,350)		(5,400)		(63,081)
		141,000		(219,150)		29,300	485,235
Investment Interest Received		150,000		600,000		500,000	1,041,140
Capital Charges							
Interest		1,217,000		1,197,300		1,216,500	1,203,000
Redemption		1,783,000		1,714,600		1,774,800	1,354,913
Capital Expenditure							
Airport	(9,771,800)		(12,978,150)		(16,898,400)		(4,450,837)
Harbour of St. Peter Port	(478,000)		(2,968,528)		(2,303,000)		(948,810)
Harbour of St. Sampson	(1,000,000)		(2,400,100)		(2,800,000)		(116,378)
		(11,249,800)		(18,346,778)		(22,001,400)	(5,516,025)
Balance at 31 December		£1,342,726		£9,301,526		£4,081,589	£24,355,554

NOTE:

As previously reported, the format of the Accounts of the Ports is being revised to a more commercial basis and it is envisaged that the 2003 Year-End Accounts will be prepared on the new basis.

STATES DAIRY

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
INCOME								
Sales of Milk and By-Products								
By-products	954,700		901,500		887,100		756,362	
Liquid milk	3,595,400		3,480,300		3,427,000		3,352,291	
		4,550,100		4,381,800		4,314,100		4,108,653
Sales of Sundry Trading Items		200		1,600		5,300		5,709
		4,550,300		4,383,400		4,319,400		4,114,362
Other Income								
Bank interest		13,300		18,300		24,000		27,319
Cream liqueur manufacture		22,300		27,100		20,900		31,229
Exceptional (including bad debt recovery)		4,500		3,900		1,000		47,977
TOTAL INCOME		4,590,400		4,432,700		4,365,300		4,220,887
EXPENDITURE								
Cost of Sales - Direct								
Opening stocks (products and other costs of sales)	315,522		232,497		-		165,310	
Carriage inwards	13,000		10,800		3,400		6,898	
Imported products	-		5,400		-		1,372	
Ingredients	52,300		42,700		7,800		5,249	
Milk	2,038,400		1,998,400		2,000,000		1,952,172	
Milk Wastage	122,300		119,900		122,000		120,919	
Offshore processing and freight	5,600		5,800		-		-	
Packaging materials	507,100		489,300		416,100		476,543	
Production wages	250,300		231,100		250,500		210,109	
Closing stocks (products and other costs of sales)	(305,522)		(315,522)		-		(232,497)	
	2,999,000		2,820,375		2,799,800		2,706,075	
Purchases of Sundry Trading Items	400		1,700		6,200		5,763	
Expenses								
Advertising and promotion	29,000		32,000		15,000		32,488	
Carriage outwards	2,500		2,500		11,400		5,191	
Cleaning expenses	34,000		34,000		27,000		32,418	
Depreciation	260,000		260,000		260,300		256,016	
Discount allowed	4,500		4,500		-		7,250	
Fuel, light, power and water	144,500		141,500		136,400		136,591	
General administration costs	48,200		46,600		48,900		48,308	
Laboratory materials and equipment	49,000		43,800		50,800		51,787	
Loss on disposal of fixed assets	-		-		-		1,977	
Motor vehicle expenses	17,500		16,500		17,000		15,450	
Other expenses	33,800		44,000		38,300		46,818	
Product research and development	8,000		11,000		4,000		7,576	
Professional fees	35,600		39,300		14,700		35,858	
Provision for doubtful debt	8,300		8,300		-		10,109	
Repairs, maintenance and insurance								
Plant and machinery	72,300		70,100		50,500		64,906	
Site and buildings	22,800		50,900		34,600		36,125	
Rates	2,800		2,800		3,000		2,802	
Salaries and wages	772,400		792,200		811,400		776,267	
Staff training and recruitment	9,100		7,800		7,100		11,779	
Stock movement (indirect cost items)	-		-		-		(8,357)	
	1,554,300		1,607,800		1,530,400		1,571,359	
TOTAL EXPENDITURE		4,553,700		4,429,875		4,336,400		4,283,197
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		£36,700		£2,825		£28,900		(£62,310)
TRANSFERRED TO / (FROM) GENERAL RESERVE								

STATES DAIRY

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Laboratory equipment		3,000		1,000		15,300		17,000
Motor vehicles		29,800		26,000		60,000		39,570
Office equipment		5,000		10,238		-		13,753
Plant and machinery		171,500		175,565		40,000		163,102
Site, roads and buildings		-		17,968		30,000		38,270
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR		£209,300		£230,771		£145,300		£271,695

STATES WATER BOARD

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
INCOME								
Water Supplies								
Unmeasured	2,833,000		2,805,300		2,785,000		2,754,661	
Measured	3,475,000		2,780,600		2,699,000		2,573,204	
		6,308,000		5,585,900		5,484,000		5,327,865
Surplus on other trading activities before management expenses and depreciation		207,000		321,400		155,150		275,338
TOTAL INCOME		6,515,000		5,907,300		5,639,150		5,603,203
EXPENDITURE								
Operating Expenses								
Water production	1,194,900		1,137,980		1,176,800		1,068,016	
Water distribution	731,100		564,750		609,800		519,895	
Water quality control	510,900		458,420		452,900		377,739	
	160,350		154,710		135,550		96,397	
		2,597,250		2,315,860		2,375,050		2,062,047
Management Expenses								
General and financial management	465,850		402,970		392,350		298,450	
Income collection	324,600		307,360		317,900		253,303	
Technical and consumer services	367,450		315,720		340,500		271,148	
Administration, information technology, public relations and office expenses	339,000		288,800		321,300		227,769	
		1,496,900		1,314,850		1,372,050		1,050,670
TOTAL EXPENDITURE		4,094,150		3,630,710		3,747,100		3,112,717
OPERATING SURPLUS BEFORE DEPRECIATION		2,420,850		2,276,590		1,892,050		2,490,486
Depreciation		(1,000,000)		(910,470)		(900,000)		(831,517)
OPERATING SURPLUS FOR THE YEAR		1,420,850		1,366,120		992,050		1,658,969
Net interest receivable / (payable)		(67,000)		22,300		(43,500)		81,555
Surplus on sale of fixed assets		45,000		350,000		5,000		4,878
SURPLUS FOR THE YEAR		1,398,850		1,738,420		953,550		1,745,402
Transfer to reserve for renewal of assets		(505,000)		(596,130)		(605,000)		(673,361)
Transfer to property development fund reserve		-		-		-		(45,010)
Transfer from property development fund reserve		-		-		-		1,541,702
RETAINED SURPLUS FOR THE YEAR								
TRANSFERRED TO REVENUE ACCOUNT		£893,850		£1,142,290		£348,550		£2,568,733
	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Water resources		166,000		652,000		430,000		1,004,451
Water treatment		2,621,000		475,000		1,200,000		99,101
Water distribution		2,094,000		2,060,000		1,833,000		1,499,814
General		959,000		624,000		790,000		1,545,844
GROSS CAPITAL EXPENDITURE		5,840,000		3,811,000		4,253,000		4,149,210
Customer contributions and asset sales		(71,000)		(514,000)		(71,000)		(58,740)
NET CAPITAL EXPENDITURE		£5,769,000		£3,297,000		£4,182,000		£4,090,470

STATES WORKS DEPARTMENT

	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£ £	£ £	£ £	£ £
REVENUE ACCOUNT				
INCOME				
Drainage and cleansing	2,002,500	1,863,800	1,762,400	1,599,542
Highways maintenance	1,938,600	1,905,500	1,892,600	1,712,451
Interest receivable	20,000	13,000	10,000	23,518
Island emergencies and sundries	353,500	324,400	273,800	284,335
Land maintenance	1,516,000	1,462,500	1,410,100	1,383,510
Mechanical and transport	575,400	560,700	599,850	604,708
Property maintenance	966,500	930,000	1,013,700	964,012
TOTAL INCOME	7,372,500	7,059,900	6,962,450	6,572,076
EXPENDITURE				
Administration expenses	192,900	209,000	181,200	207,394
Administration - salaries, wages and superannuation	797,200	760,000	736,500	704,040
Building maintenance	237,000	228,300	207,350	248,708
Depreciation	474,000	467,700	454,100	375,590
Equipment maintenance	104,800	106,000	98,350	103,693
Operating expenses				
Labour	3,507,700	3,368,900	3,401,500	3,289,785
Materials	1,647,000	1,578,500	1,689,500	1,398,696
Transport and plant	323,300	314,100	296,700	306,246
TOTAL EXPENDITURE	7,283,900	7,032,500	7,065,200	6,634,152
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR	£88,600	£27,400	(£102,750)	(£62,076)
	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
CAPITAL ACCOUNT				
Site developments	50,000	32,500	100,000	503,582
Vehicles, plant, tools and equipment	200,000	214,200	255,000	352,085
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR	£250,000	£246,700	£355,000	£855,667

STATES OF ALDERNEY

STATES OF ALDERNEY

SUMMARY OF GENERAL REVENUE INCOME AND EXPENDITURE

Committees	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
INCOME ON REVENUE ACCOUNT				
Building and Development Control Committee	15,000	20,000	12,000	11,458
General Services Committee	313,950	266,800	252,600	298,383
Policy and Finance Committee	559,800	774,900	955,600	1,474,215
Total Income on Revenue Account	888,750	1,061,700	1,220,200	1,784,056
Net revenue cash allocation from States of Guernsey	1,335,000	1,074,750	800,000	656,515
	2,223,750	2,136,450	2,020,200	2,440,571

Committees	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
EXPENDITURE ON REVENUE ACCOUNT				
Building and Development Control Committee	35,200	36,500	36,500	30,491
General Services Committee	1,454,300	1,314,750	1,346,350	1,283,239
Policy and Finance Committee	786,000	785,200	768,000	1,126,841
Total Expenditure on Revenue Account	2,275,500	2,136,450	2,150,850	2,440,571
Use of Accumulated Unspent Balances	(51,750)	-	(130,650)	-
	2,223,750	2,136,450	2,020,200	2,440,571

BUILDING AND DEVELOPMENT CONTROL COMMITTEE

INCOME ON REVENUE ACCOUNT

Heads of Credit	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Planning fees	15,000	20,000	12,000	11,458
TOTAL REVENUE INCOME CARRIED TO SUMMARY ACCOUNT	15,000	20,000	12,000	11,458

EXPENDITURE ON REVENUE ACCOUNT

Heads of Charge	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Administration				
Staff, supplies and services	30,200	30,000	30,000	28,761
Planning inquiry	-	1,500	1,500	-
Planning records system	5,000	5,000	5,000	1,730
TOTAL REVENUE EXPENDITURE CARRIED TO SUMMARY ACCOUNT	35,200	36,500	36,500	30,491

GENERAL SERVICES COMMITTEE

INCOME ON REVENUE ACCOUNT

Heads of Credit	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Agriculture								
Fees and charges	1,100		1,100		1,000		1,107	
Rents	4,000		4,000		4,000		3,338	
Slaughterhouse fees	1,500		1,500		1,300		1,475	
		6,600		6,600		6,300		5,920
Gardens, Cemetery and Church								
Burial plots		800		800		900		630
Health And Welfare								
Jubilee Home								
Residents fees, etc.		-		-		-		46,161
Public Services								
Administration								
Hire vehicle fees	2,850		2,700		2,400		2,728	
Properties - General								
Rent	30,000		17,500		17,500		15,900	
Properties - Housing								
Rent	240,000		222,000		204,000		207,713	
Sewage, Sanitation and Refuse								
Cesspit emptying fees	8,500		8,000		9,300		7,703	
Refuse charges	20,000		-		-		-	
	28,500		8,000		9,300		7,703	
		301,350		250,200		233,200		234,044
Recreation								
Campsite								
Campsite fees (net)	3,000		3,000		2,500		3,243	
Rent of showers	200		200		200		308	
	3,200		3,200		2,700		3,551	
Island Hall								
Island Hall rents	2,000		6,000		9,500		8,077	
		5,200		9,200		12,200		11,628
TOTAL REVENUE INCOME CARRIED TO SUMMARY ACCOUNT		313,950		266,800		252,600		298,383

GENERAL SERVICES COMMITTEE

EXPENDITURE ON REVENUE ACCOUNT

Heads of Charge	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Alderney Harbour trading loss		33,200		47,000		23,400		10,794
Agriculture								
Staff	85,500		80,000		88,000		74,743	
Supplies and services	16,000		16,000		16,000		13,648	
Bovine Spongiform Encephalopathy - Compensation	3,000		3,000		3,000		2,393	
Disposal costs	1,500		1,500		1,500		366	
Dairy and land management compensation	65,000		65,000		65,000		63,160	
Foot and mouth insurance	850		850		850		805	
Slaughterhouse	3,000		3,000		3,000		2,489	
Veterinary services	1,200		1,000		1,600		576	
		176,050		170,350		178,950		158,180
Civil Emergency								
Premises	3,200		3,200		3,200		1,203	
Supplies and services	4,200		4,200		4,200		4,028	
Environmental monitoring	14,750		14,200		14,200		13,500	
Responses to major incidences	2,500		2,400		2,400		1,904	
		24,650		24,000		24,000		20,635
Fieldwork Scheme								
Staff	10,000		5,000		10,000		935	
Supplies and services	1,000		1,000		1,000		72	
		11,000		6,000		11,000		1,007
Gardens, Cemetery and Church								
Staff	19,000		18,100		20,700		17,734	
Supplies and services	2,000		2,000		2,000		2,696	
	21,000		20,100		22,700		20,430	
Less recoveries	(1,200)		(1,200)		(1,200)		(1,487)	
		19,800		18,900		21,500		18,943
Health and Welfare								
Administration								
Supplies and services	500		500		1,000		792	
Education and Health								
Grant to Alderney playschools	500		500		500		350	
Mignot Memorial Hospital - Insure buildings	1,300		1,300		1,300		1,234	
School bus subsidy	10,000		10,000		10,000		10,053	
Youth employment scheme	3,000		3,000		3,000		1,987	
	14,800		14,800		14,800		13,624	
Home Carers Service								
Staff	3,000		3,000		3,000		2,271	
Less recoveries	(1,500)		(1,500)		(1,500)		(1,244)	
	1,500		1,500		1,500		1,027	
Jubilee Home								
Premises	-		-		-		8,776	
Staff	-		-		-		85,164	
Supplies and services	-		-		-		9,951	
	-		-		-		103,891	
Less recoveries	-		-		-		(2,338)	
	-		-		-		101,553	
Welfare Services								
Other social and care support	-		-		-		3,551	
Out-relief and welfare support	24,000		24,000		20,000		22,111	
	24,000		24,000		20,000		25,662	
Less recoveries	(2,000)		(2,000)		(2,000)		(1,512)	
	22,000		22,000		18,000		24,150	
		38,800		38,800		35,300		141,146

GENERAL SERVICES COMMITTEE

EXPENDITURE ON REVENUE ACCOUNT

Heads of Charge	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Public Services								
Administration								
Staff	83,000		79,500		78,000		75,218	
Supplies and services	15,400		15,400		15,400		13,869	
	<u>98,400</u>		<u>94,900</u>		<u>93,400</u>		<u>89,087</u>	
Fire Brigade and Cliff Rescue								
Staff	25,000		22,000		28,000		18,189	
Supplies and services	15,000		15,000		15,000		12,794	
Administration of Law	8,000		4,000		-		-	
	<u>48,000</u>		<u>41,000</u>		<u>43,000</u>		<u>30,983</u>	
Properties - General								
Staff	105,400		120,000		107,600		104,416	
Supplies and services	70,000		70,000		60,000		73,285	
	<u>175,400</u>		<u>190,000</u>		<u>167,600</u>		<u>177,701</u>	
Less recoveries	(15,000)		(20,000)		(20,000)		(13,527)	
	<u>160,400</u>		<u>170,000</u>		<u>147,600</u>		<u>164,174</u>	
Properties - Housing								
Staff	85,000		55,000		95,700		47,457	
Supplies and services	35,000		35,000		35,000		47,379	
	<u>120,000</u>		<u>90,000</u>		<u>130,700</u>		<u>94,836</u>	
Roads, Coasts and Beaches								
Staff	115,500		105,500		125,000		87,758	
Supplies and services	165,000		170,000		170,000		151,448	
	<u>280,500</u>		<u>275,500</u>		<u>295,000</u>		<u>239,206</u>	
Less recoveries	(6,500)		(6,500)		(6,500)		(3,439)	
	<u>274,000</u>		<u>269,000</u>		<u>288,500</u>		<u>235,767</u>	
Sewage, Sanitation and Refuse								
Staff	165,000		160,000		165,000		158,848	
Supplies and services	41,600		40,000		40,000		39,599	
BOS plant - leasing costs	67,000		-		-		-	
BOS plant - operating costs	48,000		-		-		-	
Refuse separation / recycling	55,000		55,000		55,000		29,626	
	<u>376,600</u>		<u>255,000</u>		<u>260,000</u>		<u>228,073</u>	
Less recoveries	(10,000)		(10,000)		(10,000)		(3,346)	
	<u>366,600</u>		<u>245,000</u>		<u>250,000</u>		<u>224,727</u>	
Vehicle Fleet								
Staff	16,000		15,500		15,500		13,404	
Supplies and services	25,000		25,000		25,000		22,724	
	<u>41,000</u>		<u>40,500</u>		<u>40,500</u>		<u>36,128</u>	
Less recoveries	(3,500)		(3,500)		(3,500)		(3,540)	
	<u>37,500</u>		<u>37,000</u>		<u>37,000</u>		<u>32,588</u>	
	<u>1,104,900</u>		<u>946,900</u>		<u>990,200</u>		<u>872,162</u>	

GENERAL SERVICES COMMITTEE

EXPENDITURE ON REVENUE ACCOUNT

Heads of Charge	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Recreation								
Administration								
Grants - sporting and cultural activities	3,100		3,100		3,100		2,532	
Official entertainments and presentations	5,500		5,500		5,500		9,611	
	<u>8,600</u>		<u>8,600</u>		<u>8,600</u>		<u>12,143</u>	
Camp Site								
Camp site expenses	3,000		3,000		3,000		1,385	
	<u>3,000</u>		<u>3,000</u>		<u>3,000</u>		<u>1,385</u>	
Children's Playground								
Supplies and services	2,000		2,000		2,000		284	
	<u>2,000</u>		<u>2,000</u>		<u>2,000</u>		<u>284</u>	
Island Hall								
Premises	5,000		7,500		6,500		7,613	
Staff	6,500		20,500		20,700		19,413	
Supplies and services	3,000		4,000		4,000		2,991	
	<u>14,500</u>		<u>32,000</u>		<u>31,200</u>		<u>30,017</u>	
		28,100		45,600		44,800		43,829
Sea Fisheries								
Staff	14,700		14,200		14,200		13,500	
Supplies and services	3,100		3,000		3,000		3,043	
	<u>17,800</u>		<u>17,200</u>		<u>17,200</u>		<u>16,543</u>	
TOTAL REVENUE EXPENDITURE CARRIED TO SUMMARY ACCOUNT		1,454,300		1,314,750		1,346,350		1,283,239

POLICY AND FINANCE COMMITTEE

INCOME ON REVENUE ACCOUNT

Heads of Credit	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Administration								
Company registrations	15,500		15,000		15,000		15,249	
Court receipts	30,000		30,000		25,000		31,719	
Duty free concession	27,000		27,000		24,000		33,370	
Housing loan interest	1,500		1,500		2,500		1,431	
Interest receivable	18,000		18,000		9,500		27,803	
Numismatic revenues	80,000		80,000		82,400		69,963	
Occupiers rates	310,000		197,000		192,500		185,187	
Permits and licences	9,500		9,500		9,500		9,080	
Post Office - share of dividend	40,000		40,000		40,000		38,876	
Rents	28,800		28,800		25,000		24,444	
Royalties and fees	3,500		3,500		3,200		3,503	
Sundry sales and charges	8,000		8,000		7,500		7,781	
Television tender payments	1,000		1,000		1,000		970	
	572,800		459,300		437,100		449,376	
Less transfer to currency reserve	(30,000)		(30,000)		(30,000)		(32,001)	
		542,800		429,300		407,100		417,375
Gambling, Licensing and Control								
Licences and application fees		-		-		-		410,650
Grants								
Lottery profits		1,500		1,700		2,000		2,329
Promotion and Marketing								
Accommodation permits	2,500		2,400		2,200		2,376	
Sale of advertising space	13,000		11,500		14,300		12,131	
		15,500		13,900		16,500		14,507
Property Transfer Duties								
Conge	-		300,000		500,000		580,288	
Leasehold duty	-		30,000		30,000		37,066	
Transfer duty	-		-		-		12,000	
		-		330,000		530,000		629,354
TOTAL REVENUE INCOME CARRIED TO SUMMARY ACCOUNT		559,800		774,900		955,600		1,474,215

POLICY AND FINANCE COMMITTEE

EXPENDITURE ON REVENUE ACCOUNT

Heads of Charge	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
Administration								
Premises	14,000		14,000		14,000		12,880	
Staff	401,700		385,000		370,500		369,115	
Supplies and services	90,000		90,000		90,000		80,721	
Audit fees and expenses	11,000		11,000		11,000		10,292	
Breakwater/harbour investigations	8,000		20,000		8,000		22,472	
Breakwater maintenance contribution	15,000		15,000		15,000		15,000	
Census expenses	-		-		500		6,475	
Health and safety regulation	8,000		4,000		8,000		-	
Insurance	10,000		9,500		16,500		12,474	
Meteorological station	300		300		300		-	
States members expenses (Vote 2.10.96)	10,000		10,000		10,000		2,733	
Supplementary pensions	600		600		1,500		834	
Unforeseen expenditure	18,000		18,000		18,000		-	
	586,600		577,400		563,300		532,996	
Less recoveries	(13,000)		(13,000)		(14,300)		(12,364)	
		573,600		564,400		549,000		520,632
Administration of Justice								
Supplies and services		16,000		16,000		15,500		13,337
Gambling, Licensing and Control								
Cost of regulation		-		-		-		399,169
Grants								
Alderney Island Games Association	-		4,000		-		-	
Alderney Library (Vote 4.3.81)	1,000		1,000		2,000		1,000	
Alderney Week	2,400		2,300		2,000		2,000	
Alderney Wildlife Trust	12,000		15,000		15,000		15,000	
Minor grants	8,000		8,000		8,000		3,448	
St. John Ambulance Brigade (Vote 13.11.91)	10,000		10,000		12,000		10,000	
St. John Ambulance Brigade - new ambulance	-		-		-		10,000	
		33,400		40,300		39,000		41,448
Promotion and Marketing								
Administration								
Premises	5,500		5,000		5,500		3,642	
Staff	35,500		36,000		34,000		32,990	
Supplies and services	12,500		12,000		12,500		7,089	
	53,500		53,000		52,000		43,721	
Promotions								
Supplies and services	81,500		81,500		81,500		88,095	
Events services	10,000		10,000		11,000		10,191	
Promotion of local trade and industry	18,000		20,000		20,000		10,248	
	109,500		111,500		112,500		108,534	
		163,000		164,500		164,500		152,255
TOTAL REVENUE EXPENDITURE CARRIED TO SUMMARY ACCOUNT		786,000		785,200		768,000		1,126,841

STATES OF ALDERNEY CAPITAL ACCOUNT SUMMARY

Committees	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
INCOME ON CAPITAL ACCOUNT				
General Services Committee	6,000	6,000	6,000	8,360
Policy and Finance Committee	273,630	28,630	103,630	89,662
Total Income on Capital Account	279,630	34,630	109,630	98,022
Excess of Expenditure over Income on Capital Account recovered from the States of Guernsey	3,455,370	1,257,876	560,870	638,570
	3,735,000	1,292,506	670,500	736,592

Committees	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
EXPENDITURE ON CAPITAL ACCOUNT				
General Services Committee	3,735,000	1,263,232	670,500	687,866
Policy and Finance Committee	-	29,274	-	48,726
Total Expenditure on Capital Account	3,735,000	1,292,506	670,500	736,592

GENERAL SERVICES COMMITTEE

INCOME ON CAPITAL ACCOUNT

Heads of Credit	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Sale of vehicles	-	-	-	1,020
Sewerage Law contributions	6,000	6,000	6,000	7,340
TOTAL CAPITAL INCOME CARRIED TO SUMMARY ACCOUNT	6,000	6,000	6,000	8,360

GENERAL SERVICES COMMITTEE

EXPENDITURE ON CAPITAL ACCOUNT

Heads of Charge	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Alderney Harbour capital expenditure	3,150,000	179,580	170,500	35,337
Agriculture				
Slaughterhouse - Electrics rewiring (S of A 18.12.01, S of G 16.1.02)	-	2,856	-	-
Health and Welfare				
Jubilee Home - convert to sheltered accommodation (S of A 18.7.01, S of G 27.6.01)	-	10,833	-	101,410
Royal Connaught Nursing Home				
Lift - replacement	-	35,000	-	-
Purchase and renovations (S of A 10.11.99, S of G 13.10.99)	-	8,784	-	8,781
Public Services				
Land and Property				
Airport				
Acquisition and preparation of land (S of A 3.4.01, S of G 24.4.01)	-	4,440	-	805
Acquisition of land near Airport (S of A 19.10.02, S of G 26.11.02 and 5.3.03)	-	30,164	-	-
Crusher site infrastructure (S of A 24.7.02, S of G 24.7.02)	-	69,546	-	20,044
Fire station relocation (S of A 23.4.03, S of G 25.3.03)	-	243,516	-	-
Island Hall repairs and conversion, Court repairs and sale of property (S of A 17.9.03, S of G 25.9.03)	470,000	262,000	450,000	-
New States houses (S of A 22.5.02, S of G 24.4.02)	-	202,704	-	203,205
St. Annes Church roof - repairs	35,000	-	15,000	-
Vicarage - replacement (S of A 17.4.02)	-	123,746	-	180,043
Sewage, Sanitation and Refuse				
Sewer investigations - Mouriaux / Platte Saline	20,000	-	-	-
Sewer pump replacements - Banquage / Braye (S of A 5.11.97, S of G 7.10.97)	-	5,000	-	-
Waste Strategy - review of options (S of A 24.7.02, S of G 18.9.02)	-	26,066	-	23,926
Vehicles and Plant				
Fire tender - replacement (S of G 27.8.03)	-	15,000	-	-
Sewerage cart / Tipper lorry - replacement (S of A 20.11.02, S of G 13.11.02)	-	43,997	35,000	5,997
Tractor / mower - replacement	30,000	-	-	-
Vehicles - replacement	30,000	-	-	-
Per published accounts 2002	-	-	-	108,318
TOTAL CAPITAL EXPENDITURE CARRIED TO SUMMARY ACCOUNT	3,735,000	1,263,232	670,500	687,866

POLICY AND FINANCE COMMITTEE

INCOME ON CAPITAL ACCOUNT

Heads of Credit	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Loan repayments				
Alderney Football Association	415	415	415	416
Alderney Snooker Club	3,215	3,215	3,215	2,946
Premium on grant of lease - Fort Tourgis (Deposits / Instalment)	-	-	50,000	-
Property Transfer Duties				
Congé	250,000	-	-	-
Leasehold Duty	20,000	-	-	-
	<u>270,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sale of freeholds - Le Banquage	-	25,000	50,000	86,250
Sale of States properties	-	-	-	50
TOTAL CAPITAL INCOME CARRIED TO SUMMARY ACCOUNT	273,630	28,630	103,630	89,662

EXPENDITURE ON CAPITAL ACCOUNT

Heads of Charge	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Fort Tourgis - consultancy and marketing costs (S of A 17.4.02, S of G 25.6.02)	-	29,274	-	18,726
Per published accounts 2002	-	-	-	30,000
TOTAL CAPITAL EXPENDITURE CARRIED TO SUMMARY ACCOUNT	-	29,274	-	48,726

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Administration								
Facilities charges	35,000		35,000		35,000		28,861	
Sundries	6,000		6,000		8,000		5,081	
	41,000		41,000		43,000		33,942	
<i>Less concessions on charges</i>	(1,000)		(1,000)		(800)		(1,177)	
	40,000		40,000		42,200		32,765	
Crane dues	48,000		44,000		51,000		41,901	
Moorings and Navigation								
Fees	95,000		95,000		93,500		95,043	
Pilotage fees	25,000		24,000		24,000		25,068	
	120,000		119,000		117,500		120,111	
<i>Less pilots remuneration</i>	(7,500)		(7,500)		(7,500)		(6,828)	
<i>concessions on charges</i>	(5,000)		(4,000)		(4,000)		(5,101)	
	107,500		107,500		106,000		108,182	
Quays and Buildings rent	11,500		11,300		11,300		10,940	
TOTAL INCOME		207,000		202,800		210,500		193,788
EXPENDITURE								
Administration								
Staff	182,800		172,900		155,000		148,702	
Supplies and services	23,000		23,000		23,000		19,884	
Insurance	5,400		5,200		5,400		5,112	
	211,200		201,100		183,400		173,698	
<i>Less recoveries</i>	(54,000)		(52,000)		(52,000)		(51,937)	
	157,200		149,100		131,400		121,761	
Cranes								
Staff	26,300		25,200		46,000		37,203	
Supplies and services	12,000		12,000		12,000		9,295	
	38,300		37,200		58,000		46,498	
<i>Less recoveries</i>	(3,500)		(3,500)		(3,500)		(2,215)	
	34,800		33,700		54,500		44,283	
Moorings and Navigation								
Supplies and services	25,000		24,900		24,900		21,514	
Wrecks and salvage	2,200		2,100		2,100		2,186	
	27,200		27,000		27,000		23,700	
Quays and Buildings								
Premises	21,000		40,000		21,000		14,838	
TOTAL EXPENDITURE		240,200		249,800		233,900		204,582
TRADING (LOSS) FOR THE FINANCIAL YEAR		(£33,200)		(£47,000)		(£23,400)		(£10,794)
FUNDED BY THE GENERAL SERVICES COMMITTEE								

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE				
Commercial Quay renovation (see note)	3,150,000	150,000	-	-
Corbet rock navigation beacon (S of A 19.8.98)	-	1,500	1,500	-
Fenders - replacement (S of A 26.6.02, S of G 9.7.02)	-	18,000	9,000	-
Marine radio transceiver - upgrade	-	5,000	-	-
Navigation lights (S of A 26.1.02, S of G 13.3.02)	-	3,757	-	11,519
New firemain and repairs	-	-	140,000	-
New fisherman's shed (S of A 26.6.01, S of G 24.10.01)	-	1,323	-	2,677
Trellex fendering (S of A 16.12.93)	-	-	20,000	-
Per published accounts 2002	-	-	-	21,141
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE	<u>£3,150,000</u>	<u>£179,580</u>	<u>£170,500</u>	<u>£35,337</u>

NOTE:

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

STATES OF ALDERNEY WATER BOARD

REVENUE ACCOUNT BUDGET

Heads of Charge	Budget 2004		Probable Outturn 2003		Budget 2003		Accounts 2002	
	£	£	£	£	£	£	£	£
INCOME								
Unmetered supplies		202,000		200,000		188,000		184,600
Metered supplies		33,000		33,000		35,000		33,722
Service charges		2,000		2,000		2,000		846
Total Income		237,000		235,000		225,000		219,168
EXPENDITURE								
Operating and Maintenance Expenses								
Depreciation	16,000		15,000		13,000		9,778	
Fuel and electricity	30,000		28,000		25,000		25,466	
Mains and machinery, etc. - materials	20,000		20,000		17,500		21,123	
Staff pensions - contributions	9,500		7,610		7,500		8,508	
Wages and salaries	145,000		139,500		129,000		116,400	
Water treatment - materials and testing	15,000		14,000		17,500		9,054	
		235,500		224,110		209,500		190,329
Administration and General Expenses								
Accountancy, audit and expenses	2,200		2,200		2,000		2,127	
Administration charges	12,000		11,500		11,000		10,921	
Bad debts written off	500		500		500		-	
Bank charges	500		500		500		493	
Consultancy fees and expenses	3,000		3,000		3,000		2,175	
Insurance - machinery and buildings	2,450		2,450		1,600		2,443	
Motor vehicle expenses	3,000		3,000		3,000		2,613	
Postage and telephone	2,100		2,000		1,850		2,034	
Printing and stationery	1,000		1,000		900		1,606	
Rents, rates and taxes	3,000		2,600		2,550		2,501	
Travelling and general expenses	1,200		1,200		1,000		1,074	
		30,950		29,950		27,900		27,987
Total Expenditure		266,450		254,060		237,400		218,316
Operating surplus / (deficit)		(29,450)		(19,060)		(12,400)		852
Interest receivable		15,500		15,500		16,000		16,947
Sale of old van		-		-		-		2,500
SURPLUS / (DEFICIT) ON REVENUE ACCOUNT		(13,950)		(3,560)		3,600		20,299

CAPITAL ACCOUNT BUDGET

Heads of Charge	Budget 2004	Probable Outturn 2003	Budget 2003	Accounts 2002
	£	£	£	£
Machinery	8,000	40,000	8,000	3,394
Mains and services	20,000	10,000	20,000	-
Metering equipment	2,000	2,000	2,000	925
Tools and equipment	500	1,500	500	6,604
Van replacement	-	-	-	12,981
TOTAL	30,500	53,500	30,500	23,904

APPENDIX

THE LADIES COLLEGE (Senior School)

	Budget 2003 / 2004		Budget 2002 / 2003		Accounts 2001 / 2002	
	£	£	£	£	£	£
INCOME						
Bank interest received		6,000		8,000		6,047
Fees - fee payers		856,500		790,125		710,547
- special place holders		512,560		477,300		440,355
Miscellaneous income		10,000		10,000		14,401
Registration fees		8,000		8,000		9,691
States grant		659,000		628,000		633,127
States superannuation		181,500		153,000		155,001
TOTAL INCOME		2,233,560		2,074,425		1,969,169
EXPENSES						
Audit fee		2,700		2,300		2,425
Books, stationery and laboratory expenses		100,000		86,000		84,187
Examination fees		32,000		28,000		26,516
Fixed asset acquisition costs		62,000		60,000		68,380
General administration expenses		39,000		28,000		21,320
Major repairs		50,000		78,000		68,226
Office and administration salaries		74,000		71,000		66,288
Rates, taxes, insurance		15,000		14,000		13,303
Routine maintenance -						
Buildings and grounds		40,000		54,000		38,007
Equipment		28,000		24,000		24,903
Wages		99,500		98,000		89,143
Sports, conference and field trips		40,000		40,000		31,076
Staff superannuation		181,500		153,000		155,001
Staff training		10,000		11,000		17,047
Teachers salaries		1,432,000		1,300,000		1,221,804
Utilities		26,000		25,000		22,238
TOTAL EXPENSES		2,231,700		2,072,300		1,949,864
SURPLUS FOR THE YEAR		1,860		2,125		19,305
SURPLUS BROUGHT FORWARD FROM FROM PREVIOUS YEAR		97,321		78,981		75,891
SURPLUS CARRIED FORWARD TO NEXT YEAR		£99,181		£81,106		£95,196

THE LADIES COLLEGE (Junior School)

	Budget 2003 / 2004		Budget 2002 / 2003		Accounts 2001 / 2002	
	£	£	£	£	£	£
INCOME						
Bank interest received		3,000		4,000		3,242
Catering		3,000		2,000		2,418
Fees		535,050		490,960		463,488
States superannuation		41,650		39,000		35,012
TOTAL INCOME		582,700		535,960		504,160
EXPENSES						
Books and stationery	23,000		22,000		19,819	
Conference and training expenses	1,500		6,000		6,000	
Fixed asset acquisition costs	5,000		15,000		7,564	
General administration expenses	18,000		15,000		11,872	
Routine maintenance						
Buildings and grounds	48,000		20,000		11,242	
Equipment	8,000		9,000		5,551	
Wages	39,000		38,000		34,417	
Office and administration salaries	37,000		36,000		33,144	
Rates, taxes, insurance	8,000		7,000		6,652	
Staff superannuation	41,650		39,000		35,012	
Teachers salaries	337,000		302,000		283,262	
Utilities	14,000		13,000		12,285	
TOTAL EXPENSES		580,150		522,000		466,820
SURPLUS FOR THE YEAR		2,550		13,960		37,340
SURPLUS BROUGHT FORWARD FROM FROM PREVIOUS YEAR		201,707		161,247		150,407
SURPLUS CARRIED FORWARD TO NEXT YEAR		£204,257		£175,207		£187,747

The States are asked to decide:-

- I.- Whether, after consideration of the Budget Report dated the 8th November, 2003, of the States Advisory and Finance Committee, they are of the opinion:-

(See detailed Propositions which follow the attached Budget Report)

- II.- Whether they are of the opinion to approve the following Revenue Expenditure Budgets and, where appropriate, Capital Expenditure Budgets, for the year 2004:-

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

- III.- Whether they are of the opinion to approve the Budgets for 2004 and Probable Outturns for 2003 for the following:-

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

- IV.- Whether they are of the opinion to note the Budget for 2004 of the States of Alderney.

DE V.G. CAREY
Bailiff and President of the States

The Royal Court House,
Guernsey,
The 21st November, 2003

IN THE STATES OF THE ISLAND OF GUERNSEY

ON THE 10TH DAY OF DECEMBER, 2003

The States resolved as follows concerning
Billet d'État No. XXVII dated 21st November, 2003

STATES ADVISORY AND FINANCE COMMITTEE

BUDGET OF THE STATES FOR 2004

I.- After consideration of the Budget Report dated the 8th November, 2003, of the States Advisory and Finance Committee:-

1. To transfer the sum of £7,000,000 to the Capital Reserve at the beginning of the financial year 2004.
2. To transfer the sum of £5,000,000 to the Contingency Reserve Fund at the beginning of the financial year 2004.
3. To agree that the States Advisory and Finance Committee's existing delegated authority to sanction the sale of incompatible States' houses be increased from £250,000 to £500,000 per unit with immediate effect.
4. That the rates of impôt in Guernsey and Alderney on the under mentioned goods be increased as follows:

Cigars and cigarettes	£127.40 per kilogram
Handrolling tobacco	£118.64 per kilogram
Other manufactured tobacco	£102.91 per kilogram
Tobacco leaf unstemmed	£114.23 per kilogram
Tobacco leaf stemmed	£115.38 per kilogram

5. To approve the draft Ordinance entitled "The Impôts (Budget) Ordinance, 2003" and to direct that the same shall have effect as an Ordinance of the States.
6. To agree that Section 62 of the Income Tax (Guernsey) Law, 1975 be amended to remove the requirement for tax exempt Collective Investment Schemes to deduct tax from distributions made to Guernsey residents.
7. To approve, in principle, the revision of the basis for assessing income tax on businesses to an actual basis and the revision of the system for providing relief for capital expenditure as set out in the 2004 Budget Report, and to direct the Advisory and Finance Committee and the Income Tax Authority to report back

to the States with detailed proposals, including transitional arrangements, accordingly.

8. To approve a change in the amount of a disturbance allowance that will be exempt from tax, from £5,515 to such sum as is payable from time to time under the Civil Service Housing Benefit Scheme, such a change applying in respect of any disturbance allowance payable on or after 1 January 2003.
9. To approve the draft Ordinance entitled “The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2003” and to direct that the same shall have effect as an Ordinance of the States.
10. (1) That, for the Year of Charge 2005, income tax shall be charged at the standard rate of 20p in the £.
 - (2) (a) That, subject to the provisions of the Income Tax (Guernsey) Law, 1975 and to the provisions of this Proposition, the allowances claimable for the Year of Charge 2005 by an individual solely or principally resident in Guernsey by way of relief from income tax at the standard rate, shall be the allowances specified in the First Schedule to this Proposition.
 - (b) That the allowances specified in the First Schedule to this Proposition shall only be granted to an individual who has made a claim in accordance with the provisions of the Income Tax (Guernsey) Law, 1975, and who has proved that the conditions applicable to such allowances and prescribed in the Second Schedule to this Proposition have been fulfilled.
 - (c) That:

“Family Allowances” means Family Allowances payable under the Family Allowances (Guernsey) Laws, 1950 to 1976;

“the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment.
11. To direct the preparation of such legislation as may be necessary to give effect to their above decisions.

FIRST SCHEDULE

Year of Charge 2005

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

<u>Nature of Allowance</u>	<u>Amount of Allowance</u>
1. Personal Allowance.	
(i) for married persons.	Tax at the standard rate on £16,000. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(ii) for married persons where, at the commencement of the year of charge either he, or his wife living with him, was of the age of 64 years or over.	Tax at the standard rate on £17,450. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(iii) for married persons where, at the commencement of the year of charge both he, and his wife living with him, were of the age of 64 years or over.	Tax at the standard rate on £18,900. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted.
(iv) for single persons.	Tax at the standard rate on £8,000.
(v) for single persons aged 64 years or over at the commencement of the year of charge.	Tax at the standard rate on £9,450.
2. Dependent Relative Allowance.	In respect of each dependent relative – tax at the standard rate on £2,560 or on the amount of the contributions whichever is less:

Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £5,445 the allowance shall be reduced to tax at the standard rate on such sum as remains after subtracting from £2,560 the sum of £1 for every pound by which the dependent relative's income exceeds £5,445.

Provided further that if any Family Allowances are payable in respect of the dependent relative, the allowance shall be further reduced to tax at the standard rate on such sum as remains after subtracting from £2,560, or such lesser sum as remains after deducting from £2,560 the sum of £1 for every pound by which the dependent relative's income exceeds £5,445, the sum of £213 for every month in the year of charge for which such Family Allowances are payable.

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| 3. Infirm Person's Allowance. | Tax at the standard rate on £2,560. |
| 4. Housekeeper Allowance. | Tax at the standard rate on £2,560. |
| 5. Wife's Earned Income Allowance. | Tax at the standard rate on a sum equal to the amount of the claimant's wife's net qualifying income but not exceeding tax at the standard rate on £8,000. |
| 6. Life Assurance Allowance. | Tax at the standard rate on a sum equal to one-half of the allowable premiums or payments or deductions. |
| 7. Charge of Children Allowance. | Tax at the standard rate on £5,445. |
| 8. Retirement Annuity Allowance. | Tax at the standard rate on a sum equal to the qualifying premiums or contributions. |

SECOND SCHEDULE

Conditions for the Year of Charge 2005 applicable to the allowances
specified in the First Schedule

1. Personal Allowance

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

(a) for married persons -

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

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

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

2. Dependent Relative Allowance

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

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

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

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

- (2) The expression "child" shall include a stepchild, and a child who has been lawfully adopted shall be treated as the child of the individual by whom he has been so adopted and not as the child of the natural parent.
 - (3) Where a man and a woman are cohabiting as husband and wife and either has a child in respect of whom a dependent relative allowance is claimable the man or woman as the case may be, and by a notice in writing addressed to the Administrator, may elect that, for the purposes of the said allowance, the child shall be treated as if it were the child of the cohabitee.
 - (4) In computing the amount of a child's income in his own right, no account shall be taken of any sum to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment.
 - (5) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.
- B.
- (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in any other case are:-
 - (a) that the claimant at his own expense maintains or contributes towards the maintenance of a person being a relative of the claimant or of the claimant's spouse; and
 - (b) that the person so maintained is prevented by incapacity due to old age or infirmity from maintaining himself.
 - (2) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.

3. Infirm Person's Allowance

- (1) The conditions to be fulfilled to entitle a claimant to an infirm person's allowance are:-
 - (a) that the claimant is by reason of old age or infirmity or by reason of the old age or infirmity of the claimant's spouse compelled to maintain or employ an individual solely for the purpose of having care of the claimant or the claimant's spouse;

Provided that the allowance shall not be granted by reason of infirmity unless throughout the year the claimant or the claimant's spouse was permanently incapacitated by physical or mental infirmity.

- (b) if such an individual is a relative of the claimant or of the claimant's spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that individual, that the claim has been relinquished.
- (2) Not more than one allowance shall be allowed to any claimant for any year.

4. Housekeeper Allowance

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

5. Wife's Earned Income Allowance

- (1) The conditions to be fulfilled to entitle a claimant to a wife's earned income allowance are that the claimant is entitled to the personal allowance for married persons and that there is included in the claimant's assessable income some earned income arising or accruing to the claimant's wife.

- (2) "Earned income" has the meaning assigned to it by section 148 of the Income Tax (Guernsey) Law, 1975.

6. Life Assurance Allowance

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

(c) No allowance shall -

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

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

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

7. Charge of Children Allowance

- (1) The conditions to be fulfilled to entitle a claimant who is also entitled to the personal allowance for married persons to a charge of children allowance are:-
- (a) that in the year of charge the claimant, or the claimant's spouse, is in receipt of Family Allowances in respect of one or more children, and
 - (b) that the claimant proves that throughout the year either he or his wife is totally incapacitated by physical or mental infirmity and that a person is maintained or employed by him for the purpose of having the charge and care of the child, and

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

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

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

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

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

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

8. Retirement Annuity Allowance

- (1) The conditions to be fulfilled to entitle a claimant to a retirement annuity allowance are that the claimant or his wife pays a premium or makes a contribution to a retirement annuity scheme or to a retirement annuity trust scheme approved under the provisions of section 157A of the Income Tax (Guernsey) Law, 1975 and that the claimant or his wife as appropriate is in receipt of relevant earnings.
- (2)
 - (a) Subject to the provisions of the next succeeding paragraph the qualifying premiums or contributions as the case may be, shall be the amount of any premium paid or contribution made by the claimant or his wife during the year of computation of the relevant earnings of the claimant or his wife assessable for the year of charge.
 - (b) The expression "relevant earnings" in relation to any individual has the meaning assigned to it by sub-section (9) of section 157A of the Income Tax (Guernsey) Law, 1975.

- (3) Notwithstanding the provisions of the preceding paragraph no allowance shall be given in respect of any qualifying premiums or contributions to the extent that, in aggregate, they exceed an amount equal to fifteen per cent of the relevant earnings of the claimant or the claimant's wife, as the case may be or 25% of those earnings if the claimant, or the claimant's wife as the case may be, is aged 40 or over at any time during the year of computation referred to in subparagraph (a) of the preceding paragraph and is not also a member of an occupational pension scheme approved under section 150 or a scheme which is deemed to be such a scheme for the purposes of section 153 of the Income Tax (Guernsey) Law, 1975.

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

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

II.- To approve the following Revenue Expenditure Budgets and, where appropriate, Capital Expenditure Budgets, for the year 2004:-

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

III.- To approve the Budgets for 2004 and Probable Outturns for 2003 for the following:-

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

IV.- To note the Budget for 2004 of the States of Alderney.

D.R. DOREY
HER MAJESTY'S DEPUTY GREFFIER