



BILLET D'ÉTAT

WEDNESDAY, 26th NOVEMBER, 2008

**XIV
2008**

**BUDGET OF THE STATES
FOR 2009**

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BILLET D'ÉTAT

TO THE MEMBERS OF THE STATES OF THE ISLAND OF GUERNSEY

I have the honour to inform you that a Special Meeting of the States of Deliberation will be held at **THE ROYAL COURT HOUSE, on WEDNESDAY, the 26th NOVEMBER, 2008**, at 9.30am, for the purpose of considering the States Budget for 2009 which has been submitted for debate by the Policy Council.

G.R. ROWLAND
Bailiff and Presiding Officer

The Royal Court House
Guernsey
7th November 2008

INCOME AND EXPENDITURE SUMMARY

	Budget 2009 £'000	Budget 2008 £'000	Accounts 2007 £'000
Revenue Income			
Income Tax	249,000	233,000	296,406
Other Taxes	65,000	66,000	60,742
Miscellaneous Income	6,400	7,000	7,856
	<hr/>	<hr/>	<hr/>
	320,400	306,000	365,004
Revenue Expenditure	(311,400)	(293,600)	(294,481)
	<hr/>	<hr/>	<hr/>
Revenue Operating Surplus	9,000	12,400	70,523
Capital Income	3,300	1,000	253
	<hr/>	<hr/>	<hr/>
	£12,300	£13,400	£70,776
	<hr/>	<hr/>	<hr/>
 Capital Expenditure			
Major Construction and Development Projects	17,655	33,090	35,438
Miscellaneous Capital Works	8,730	8,167	1,766
Transfers to Corporate Housing Programme Fund	8,000	7,500	7,000
IT Projects and Equipment	4,825	4,601	1,961
Equipment, Machinery and Vehicles	3,184	4,289	2,825
	<hr/>	<hr/>	<hr/>
	£42,394	£57,647	£48,990
	<hr/>	<hr/>	<hr/>

**GENERAL REVENUE
INCOME AND
EXPENDITURE**

INCOME

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE INCOME						
Income Tax		249,000,000		233,000,000		296,405,797
Other Taxes						
Customs and Immigration						
Excise duties, etc.						
Beer	3,150,000		2,850,000		2,554,213	
Cider	650,000		600,000		469,225	
Motor Spirit	11,150,000		11,000,000		3,276,079	
Spirits	2,650,000		2,800,000		2,242,006	
Tobacco	6,750,000		6,350,000		5,750,413	
Wine	4,300,000		4,000,000		3,269,188	
Less duties collected for Sark	(250,000)		(250,000)		(245,926)	
Import duties on foreign goods, etc.	950,000		950,000		982,622	
	29,350,000		28,300,000		18,297,820	
Company Fees and Document duty	8,300,000		7,700,000		7,848,810	
Document duty - conveyancing and bonds	15,000,000		20,000,000		24,049,285	
Dwellings Profits tax	-		-		1,588	
Motor vehicle tax	-		-		4,385,369	
Tax on rateable values	12,350,000		10,000,000		6,159,273	
		65,000,000		66,000,000		60,742,145
Miscellaneous Income						
Court fines	350,000		300,000		765,845	
Interest receivable	840,000		1,425,000		1,728,010	
Loan Funds Interest	10,000		10,000		15,509	
Retention Tax - net receipt	4,200,000		3,800,000		3,777,055	
States Trading Companies dividends	-		235,000		239,495	
Surplus on Notes and Coins Account	1,000,000		1,230,000		1,330,159	
		6,400,000		7,000,000		7,856,073
TOTAL REVENUE INCOME		320,400,000		306,000,000		365,004,015
CAPITAL INCOME						
Sale of property / land		3,300,000		1,000,000		253,642
TOTAL CAPITAL INCOME		3,300,000		1,000,000		253,642

EXPENDITURE SUMMARY

	Budget 2009	Budget 2008	Accounts 2007
	£	£	£
REVENUE EXPENDITURE			
Policy Council	7,225,000	6,565,000	6,949,719
Treasury and Resources Department	24,745,000	23,075,000	22,149,244
Commerce and Employment Department	11,350,000	11,200,000	10,441,398
Culture and Leisure Department	3,400,000	3,250,000	3,206,698
Education Department	72,625,000	68,750,000	64,561,643
Environment Department	7,900,000	7,850,000	7,333,580
Health and Social Services Department	98,000,000	91,550,000	86,782,148
Home Department	29,400,000	27,075,000	26,313,859
Housing Department	1,580,000	1,780,000	1,738,309
Public Services Department	8,400,000	8,300,000	7,796,137
Social Security Department	46,185,000	43,650,000	56,809,031
Public Accounts Committee	275,000	270,000	231,518
Scrutiny Committee	200,000	200,000	165,246
States Assembly and Constitution Committee	115,000	85,000	2,747
TOTAL REVENUE EXPENDITURE	311,400,000	293,600,000	294,481,277
CAPITAL EXPENDITURE			
Treasury and Resources Department	1,600,000	1,500,000	845,161
Commerce and Employment Department	100,000	100,000	90,135
Culture and Leisure Department	250,000	250,000	159,783
Education Department	1,000,000	1,000,000	683,608
Environment Department	250,000	250,000	249,687
Health and Social Services Department	3,000,000	2,750,000	2,654,049
Home Department	1,000,000	1,000,000	851,734
Housing Department	8,000,000	7,500,000	7,162,188
Public Services Department	2,150,000	2,150,000	2,848,176
TOTAL CAPITAL EXPENDITURE	17,350,000	16,500,000	15,544,521

POLICY COUNCIL

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Staff	1,400,000		1,380,000		973,974	
Supplies and services	228,000		228,000		121,261	
Consultants fees	15,000		15,000		156,016	
Contracted-out work	20,000		-		-	
External Audit fee (Overseas Aid Commission)	2,000		-		2,000	
	<u>1,665,000</u>		<u>1,623,000</u>		<u>1,253,251</u>	
<i>Less recoveries</i>	-		-		(1,467)	
	<u>1,665,000</u>		<u>1,623,000</u>		<u>1,251,784</u>	
Archive Service						
Premises	19,000		17,000		13,347	
Staff	196,000		171,000		158,285	
Supplies and services	26,000		30,000		17,268	
	<u>241,000</u>		<u>218,000</u>		<u>188,900</u>	
<i>Less operating income</i>	(1,000)		(1,000)		(849)	
	<u>240,000</u>		<u>217,000</u>		<u>188,051</u>	
Contributions to Aid Overseas						
Grants	2,340,000		2,105,000		2,086,777	
Emergency Disaster Relief	200,000		200,000		150,000	
	<u>2,540,000</u>		<u>2,305,000</u>		<u>2,236,777</u>	
External Affairs						
Supplies and services	87,000		87,000		45,973	
Consultants fees	297,000		297,000		192,551	
Provision of hospitality to visitors	25,000		25,000		21,628	
	<u>409,000</u>		<u>409,000</u>		<u>260,152</u>	
Guernsey Financial Services Commission		-		100,000		200,000
Guernsey Tax Tribunal Allowances		9,000		9,000		7,582
Human Resources						
Staff	825,000		852,000		796,019	
Supplies and services	516,000		193,000		284,639	
Consultants fees	25,000		40,000		84,762	
Contracted-out work	30,000		274,000		88,200	
	<u>1,396,000</u>		<u>1,359,000</u>		<u>1,253,620</u>	
<i>Less recoveries</i>	(1,000)		-		(1,131)	
	<u>1,395,000</u>		<u>1,359,000</u>		<u>1,252,489</u>	
Legal Aid Scheme						
Premises	20,000		19,000		12,255	
Staff	165,000		134,000		145,929	
Supplies and services	15,000		15,000		15,302	
Consultants fees	15,000		7,000		7,655	
Civil Legal Aid	640,000		615,000		779,072	
Criminal Legal Aid	595,000		585,000		668,130	
	<u>1,450,000</u>		<u>1,375,000</u>		<u>1,628,343</u>	
<i>Less recoveries</i>	(125,000)		(125,000)		(112,058)	
	<u>1,325,000</u>		<u>1,250,000</u>		<u>1,516,285</u>	

POLICY COUNCIL

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Planning Tribunals						
Staff	90,000		-		-	
Supplies and services	110,000		-		-	
		200,000		-		-
Strategic and Corporate Initiatives						
Supplies and services	-		38,000		-	
Consultants fees	415,000		145,000		36,599	
		415,000		183,000		36,599
		8,198,000		7,455,000		6,949,719
Use of Accumulated Unspent Balances		(973,000)		(890,000)		-
TOTAL REVENUE EXPENDITURE		7,225,000		6,565,000		6,949,719

TREASURY AND RESOURCES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Staff	265,000		215,000		152,250	
Supplies and services	35,000		20,000		8,900	
Consultants fees	-		-		6,000	
		300,000		235,000		167,150
Client Services						
Premises	140,000		103,000		105,249	
Staff	1,515,000		1,545,000		1,326,144	
Supplies and services	1,300,000		1,084,000		1,009,071	
Consultants fees	25,000		27,000		5,382	
Contracted-out work	110,000		67,000		112,773	
	3,090,000		2,826,000		2,558,619	
<i>Less recoveries</i>	(100,000)		(101,000)		(98,837)	
	2,990,000		2,725,000		2,459,782	
<i>Less operating income</i>	(440,000)		(470,000)		(438,225)	
		2,550,000		2,255,000		2,021,557
Corporate Procurement Services						
Staff	210,000		170,000		131,730	
Supplies and services	45,000		30,000		18,008	
	255,000		200,000		149,738	
<i>Less recoveries</i>	(5,000)		-		(5,752)	
		250,000		200,000		143,986
Income Tax						
Premises	65,000		65,000		55,931	
Staff	3,115,000		3,150,000		2,984,284	
Supplies and services	225,000		257,000		214,518	
	3,405,000		3,472,000		3,254,733	
<i>Less recoveries</i>	(105,000)		(52,000)		(61,525)	
		3,300,000		3,420,000		3,193,208
Information and Communications Technology						
Premises	-		-		2,202	
Staff	1,100,000		880,000		780,702	
Supplies and services	1,900,000		1,750,000		1,627,267	
Contracted-out work	175,000		70,000		22,080	
		3,175,000		2,700,000		2,432,251
States Property Services						
Premises	1,150,000		1,080,000		1,142,895	
Staff	2,375,000		2,360,000		1,920,986	
Supplies and services	450,000		420,000		364,848	
Consultants fees	60,000		60,000		82,883	
Contracted-out work	700,000		670,000		612,246	
Rent	605,000		560,000		578,213	
	5,340,000		5,150,000		4,702,071	
<i>Less operating income</i>	(2,115,000)		(1,850,000)		(1,696,772)	
		3,225,000		3,300,000		3,005,299

TREASURY AND RESOURCES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Treasury						
Premises	-		9,000		9,785	
Staff	900,000		870,000		439,757	
Supplies and services	100,000		200,000		57,213	
Consultants fees	25,000		23,000		32,922	
Contracted-out work	90,000		103,000		53,365	
External Audit fee	120,000		100,000		141,985	
Insurance premiums and transfers to Insurance Deductible Fund	3,400,000		3,200,000		3,563,928	
	4,635,000		4,505,000		4,298,955	
<i>Less recoveries</i>	(1,450,000)		(1,520,000)		(1,478,160)	
		3,185,000		2,985,000		2,820,795
Commonwealth Parliamentary Association						
Annual contribution to General Council	28,000		27,000		26,056	
Supplies and services	14,000		17,000		11,370	
External Audit fee	2,000		-		2,000	
Regional Conference (hosted by Guernsey)	100,000		-		-	
	144,000		44,000		39,426	
<i>Less operating income</i>	(4,000)		(4,000)		(4,000)	
		140,000		40,000		35,426
Payments to States Members						
Allowances	1,600,000		1,575,000		1,547,225	
Pensions and pension contributions	275,000		275,000		271,584	
		1,875,000		1,850,000		1,818,809
		18,000,000		16,985,000		15,638,481
Use of Accumulated Unspent Balances		(1,275,000)		(910,000)		-
		16,725,000		16,075,000		15,638,481
Courts and Law Officers						
Bailiff						
Staff	1,065,000		1,020,000		940,657	
Supplies and services	175,000		180,000		111,478	
Grants	10,000		10,000		7,638	
		1,250,000		1,210,000		1,059,773
Central Court Services						
Premises	230,000		210,000		192,266	
Staff	140,000		55,000		52,780	
Supplies and services	110,000		80,000		167,014	
		480,000		345,000		412,060
Court of Appeal		135,000		130,000		112,256
Grefe and Safeguarder						
Premises	45,000		30,000		16,718	
Staff	1,425,000		1,460,000		1,396,019	
Supplies and services	155,000		165,000		125,532	
	1,625,000		1,655,000		1,538,269	
<i>Less operating income</i>	(1,100,000)		(1,860,000)		(2,059,769)	
		525,000		(205,000)		(521,500)
H.E. Lieutenant Governor						
Establishment allowance and salary		710,000		665,000		673,310

TREASURY AND RESOURCES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Courts and Law Officers (continued)						
Law Officers						
Premises	25,000		30,000		26,637	
Staff	3,500,000		3,020,000		2,508,680	
Supplies and services	395,000		300,000		268,493	
	<u>3,920,000</u>		<u>3,350,000</u>		<u>2,803,810</u>	
Less operating income	(70,000)		(30,000)		(64,250)	
	<u>3,850,000</u>		<u>3,320,000</u>		<u>2,739,560</u>	
Magistrates Court						
Staff	275,000		263,000		247,733	
Supplies and services	10,000		11,000		6,302	
	<u>285,000</u>		<u>274,000</u>		<u>254,035</u>	
Less operating income	(50,000)		(34,000)		(29,741)	
	<u>235,000</u>		<u>240,000</u>		<u>224,294</u>	
Sergeant and Sheriff						
Staff	415,000		400,000		330,258	
Supplies and services	40,000		35,000		28,477	
	<u>455,000</u>		<u>435,000</u>		<u>358,735</u>	
Less operating income	(190,000)		(190,000)		(157,988)	
	<u>265,000</u>		<u>245,000</u>		<u>200,747</u>	
		<u>7,450,000</u>		<u>5,950,000</u>		<u>4,900,500</u>
Use of Accumulated Unspent Balances		(1,000,000)		(450,000)		-
		<u>6,450,000</u>		<u>5,500,000</u>		<u>4,900,500</u>
Alderney - Domestic Account Net Revenue cash allocation		<u>1,610,000</u>		<u>1,606,300</u>		<u>1,610,263</u>
Use of Accumulated Unspent Balances		(40,000)		(106,300)		-
		<u>1,570,000</u>		<u>1,500,000</u>		<u>1,610,263</u>
TOTAL REVENUE EXPENDITURE		<u>24,745,000</u>		<u>23,075,000</u>		<u>22,149,244</u>

TREASURY AND RESOURCES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Client Services						
IT Projects and equipment		300,000		125,000		98,818
Income Tax						
IT Projects and equipment		-		25,000		148,140
Information and Communications Technology						
Corporate IT projects		550,000		350,000		385,893
States Property Services						
Consultants fees and site investigations net expenditure / (recovery)		-		(30,000)		(2,334)
Miscellaneous capital works	1,150,000		1,320,000		562,540	
		1,150,000		1,290,000		560,206
Courts and Law Officers						
Equipment - replacement / additional	145,000		200,000		159,121	
IT Projects and equipment	145,000		-		-	
Miscellaneous capital works	-		175,000		79,142	
		290,000		375,000		238,263
States of Alderney net Capital Allocation		200,000		200,000		(586,159)
Use of Accumulated Capital Allocation		2,490,000 (890,000)		2,365,000 (865,000)		845,161 -
TOTAL CAPITAL EXPENDITURE		1,600,000		1,500,000		845,161

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration of Resources						
Premises	116,000		114,000		79,143	
Staff	746,000		721,000		598,882	
Supplies and services	263,000		267,000		213,798	
Contracted-out work	15,000		-		4,641	
	<u>1,140,000</u>		<u>1,102,000</u>		<u>896,464</u>	
Less operating income	(7,000)		(7,000)		(12,027)	
		1,133,000		1,095,000		884,437
Business Development						
Staff	954,000		911,000		867,966	
Supplies and services	2,271,000		2,256,000		2,026,210	
Consultants fees	45,000		62,000		106,865	
Contracted-out work	39,000		38,000		36,054	
Grants	89,000		106,000		27,387	
Grant to Guernsey Enterprise Agency	50,000		50,000		50,000	
Grant to Guernsey Finance LBG	900,000		605,000		600,000	
Grant to Guernsey Training Agency Trust	435,000		435,000		418,795	
Competitions Office	100,000		100,000		16,065	
Interest Subsidy Scheme	37,000		49,000		62,494	
Office of Public Trustee	11,000		10,000		8,663	
	<u>4,931,000</u>		<u>4,622,000</u>		<u>4,220,499</u>	
Less operating income	(473,000)		(423,000)		(400,734)	
		4,458,000		4,199,000		3,819,765
Client Services						
Premises	43,000		43,000		30,090	
Staff	1,632,000		1,564,000		1,400,602	
Supplies and services	673,000		594,000		753,511	
Consultants fees	56,000		17,000		31,561	
Contracted-out work	153,000		121,000		109,830	
Cull Cattle compensation payments	60,000		57,000		50,550	
Dairy Farm Management Payment Scheme	2,025,000		2,025,000		1,933,465	
	<u>4,642,000</u>		<u>4,421,000</u>		<u>4,309,609</u>	
Less operating income	(149,000)		(151,000)		(127,714)	
		4,493,000		4,270,000		4,181,895
Events Group						
Transfer to Culture and Leisure Department		250,000		330,000		350,000
Strategic Development						
Staff	544,000		544,000		345,494	
Supplies and services	27,000		14,000		17,411	
Consultants fees	315,000		210,000		78,003	
Contracted-out work	140,000		100,000		101,006	
Grants	460,000		460,000		-	
Transport Links - Financial Concessions	780,000		765,000		663,387	
	<u>2,266,000</u>		<u>2,093,000</u>		<u>1,205,301</u>	
Less operating income	(105,000)		-		-	
		2,161,000		2,093,000		1,205,301
Use of Accumulated Unspent Balances		12,495,000 (1,145,000)		11,987,000 (787,000)		10,441,398 -
TOTAL REVENUE EXPENDITURE		11,350,000		11,200,000		10,441,398

COMMERCE AND EMPLOYMENT DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Equipment - replacement / additional	-		60,000		-	
Miscellaneous capital works	280,000		40,000		90,135	
Vehicles - replacement / additional	20,000		-		-	
Use of Accumulated Capital Allocation	<u> </u>	300,000 (200,000)	<u> </u>	100,000 -	<u> </u>	90,135 -
TOTAL CAPITAL EXPENDITURE		<u> </u> 100,000 <u> </u>		<u> </u> 100,000 <u> </u>		<u> </u> 90,135 <u> </u>

CULTURE AND LEISURE DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Arts Commission						
Staff	82,000		76,000		56,496	
Supplies and services	-		-		17,774	
Contracted-out work	-		-		8,878	
Grants - General	125,000		84,500		55,000	
	<u>207,000</u>		<u>160,500</u>		<u>138,148</u>	
<i>Less</i> operating income	-		-		(2,451)	
<i>Less</i> transfer from Commerce and Employment Department	(50,000)		-		(16,460)	
		157,000		160,500		119,237
Beau Sejour Centre						
Premises	609,000		529,000		511,265	
Staff	2,635,000		2,532,000		2,390,843	
Supplies and services	603,000		601,000		624,217	
Consultants fees	5,000		3,000		9,658	
Contracted-out work	4,000		-		7,098	
External Audit fee	13,000		12,000		8,400	
	<u>3,869,000</u>		<u>3,677,000</u>		<u>3,551,481</u>	
<i>Less</i> operating income	(3,050,000)		(2,871,000)		(2,635,367)	
	<u>819,000</u>		<u>806,000</u>		<u>916,114</u>	
<i>Less</i> funding from Channel Islands Lottery	(100,000)		(100,000)		(140,000)	
		719,000		706,000		776,114
Central Services						
Premises	54,000		42,000		46,527	
Staff	362,000		306,000		288,302	
Supplies and services	106,000		86,000		89,127	
Contracted-out work	8,000		-		6,837	
	<u>530,000</u>		<u>434,000</u>		<u>430,793</u>	
<i>Less</i> operating income	-		(2,000)		(142)	
		530,000		432,000		430,651
Cultural Activities Inside the Island						
Staff	37,500		-		-	
Supplies and services	10,000		10,000		962	
Grant to Friends of St James	57,500		57,500		57,500	
	<u>105,000</u>		<u>67,500</u>		<u>58,462</u>	
Events and Information						
Premises	-		1,000		73	
Staff	171,000		187,000		222,082	
Supplies and services	32,000		33,000		110,297	
Contracted-out work	95,000		70,000		209,325	
Grants	150,000		330,000		143,119	
	<u>448,000</u>		<u>621,000</u>		<u>684,896</u>	
<i>Less</i> operating income	(35,000)		(40,000)		(57,107)	
<i>Less</i> transfer from Commerce and Employment Department	(150,000)		(330,000)		(333,540)	
		263,000		251,000		294,249
Historic Sites						
Premises	187,000		189,000		153,302	
Staff	59,000		56,000		54,731	
Supplies and services	12,000		24,000		18,555	
Contracted-out work	-		-		1,350	
	<u>258,000</u>		<u>269,000</u>		<u>227,938</u>	
<i>Less</i> operating income	(7,000)		(7,000)		(26,744)	
		251,000		262,000		201,194

CULTURE AND LEISURE DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Museums and Galleries						
Premises	108,000		64,000		69,992	
Staff	994,000		915,000		851,146	
Supplies and services	266,000		237,000		198,275	
Consultants fees	3,000		3,000		-	
Contracted-out work	-		-		23,613	
Grants	-		5,000		7,000	
	<u>1,371,000</u>		<u>1,224,000</u>		<u>1,150,026</u>	
Less admission charges	(215,000)		(177,000)		(177,847)	
Less operating income	(79,000)		(75,000)		(73,023)	
	<u>1,077,000</u>		<u>972,000</u>		<u>899,156</u>	
Outdoor Sports Facilities						
Premises	123,000		118,000		118,629	
Staff	248,000		229,000		223,289	
Supplies and services	19,000		10,000		39,593	
Consultants fees	2,000		-		1,374	
	<u>392,000</u>		<u>357,000</u>		<u>382,885</u>	
Less operating income	(193,000)		(184,000)		(176,935)	
	<u>199,000</u>		<u>173,000</u>		<u>205,950</u>	
Sports Commission funding						
Staff	49,000		71,000		66,685	
Grants	249,000		155,000		155,000	
	<u>298,000</u>		<u>226,000</u>		<u>221,685</u>	
Less transfer from Commerce and Employment Department	(50,000)		-		-	
	<u>248,000</u>		<u>226,000</u>		<u>221,685</u>	
		<u>3,549,000</u>		<u>3,250,000</u>		<u>3,206,698</u>
Use of Accumulated Unspent Balances		(149,000)		-		-
TOTAL REVENUE EXPENDITURE		<u>3,400,000</u>		<u>3,250,000</u>		<u>3,206,698</u>
CAPITAL EXPENDITURE						
Beau Sejour Centre						
Equipment - replacement / additional		60,000		60,000		58,397
Historic Sites						
Miscellaneous capital works		-		-		78,437
Museums and Galleries						
IT Projects and equipment	22,000		22,000		18,445	
Miscellaneous capital works	103,000		93,000		-	
	<u>125,000</u>		<u>115,000</u>		<u>18,445</u>	
Outdoor Sports Facilities						
Equipment - replacement / additional	-		-		954	
Miscellaneous capital works	65,000		75,000		3,550	
	<u>65,000</u>		<u>75,000</u>		<u>4,504</u>	
TOTAL CAPITAL EXPENDITURE		<u>250,000</u>		<u>250,000</u>		<u>159,783</u>

EDUCATION DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Education Office						
Premises	415,000		180,000		378,136	
Staff	2,245,000		2,212,000		2,150,408	
Supplies and services	1,054,000		1,054,000		804,010	
Consultants fees	20,000		20,000		-	
	<u>3,734,000</u>		<u>3,466,000</u>		<u>3,332,554</u>	
<i>Less recoveries</i>	(104,000)		(4,000)		(133,154)	
	<u>3,630,000</u>		<u>3,462,000</u>		<u>3,199,400</u>	
Schools and Pupils Support Services						
Premises	1,146,000		948,000		498,882	
Staff	4,534,000		4,378,000		4,544,231	
Supplies and services	4,805,000		4,172,000		3,285,240	
Consultants fees	85,000		85,000		36,439	
Contracted-out work	196,000		177,000		173,480	
Grants	524,000		482,000		475,937	
Apprenticeship Scheme - grants to employers	700,000		716,000		539,827	
	<u>11,990,000</u>		<u>10,958,000</u>		<u>9,554,036</u>	
<i>Less recoveries</i>	(90,000)		(90,000)		(178,824)	
	<u>11,900,000</u>		<u>10,868,000</u>		<u>9,375,212</u>	
College of Further Education						
Premises	223,000		200,000		283,439	
Staff	6,690,000		6,318,000		5,841,553	
Supplies and services	712,000		712,000		729,457	
Consultants fees	-		-		1,530	
	<u>7,625,000</u>		<u>7,230,000</u>		<u>6,855,979</u>	
<i>Less recoveries</i>	-		-		(111,061)	
	<u>7,625,000</u>		<u>7,230,000</u>		<u>6,744,918</u>	
<i>Less operating income</i>	(665,000)		(665,000)		(593,389)	
	<u>6,960,000</u>		<u>6,565,000</u>		<u>6,151,529</u>	
Schools						
Primary Sector						
Premises	809,000		682,000		943,171	
Staff	12,779,000		12,130,000		11,323,298	
Supplies and services	414,000		393,000		404,913	
	<u>14,002,000</u>		<u>13,205,000</u>		<u>12,671,382</u>	
<i>Less recoveries</i>	(15,000)		(15,000)		(24,030)	
	<u>13,987,000</u>		<u>13,190,000</u>		<u>12,647,352</u>	
Secondary Sector						
Premises	993,000		807,000		975,894	
Staff	16,279,000		15,451,000		14,516,824	
Supplies and services	1,029,000		1,051,000		1,087,779	
	<u>18,301,000</u>		<u>17,309,000</u>		<u>16,580,497</u>	
<i>Less recoveries</i>	(35,000)		(35,000)		(46,227)	
	<u>18,266,000</u>		<u>17,274,000</u>		<u>16,534,270</u>	

EDUCATION DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Schools (continued)						
Special Education						
Premises	94,000		136,000		187,292	
Staff	3,227,000		3,132,000		3,136,736	
Supplies and services	81,000		68,000		84,960	
	<u>3,402,000</u>		<u>3,336,000</u>		<u>3,408,988</u>	
<i>Less recoveries</i>	(3,000)		(3,000)		(6,000)	
	<u>3,399,000</u>		<u>3,333,000</u>		<u>3,402,988</u>	
Voluntary Sector						
Premises	97,000		82,000		71,552	
Staff	1,456,000		1,424,000		1,309,012	
Supplies and services	55,000		52,000		64,664	
	<u>1,608,000</u>		<u>1,558,000</u>		<u>1,445,228</u>	
		37,260,000		35,355,000		34,029,838
		<u>59,750,000</u>		<u>56,250,000</u>		<u>52,755,979</u>
Grants to Colleges and Libraries						
Blanchelande College	605,000		577,000		560,018	
Elizabeth College	2,170,000		2,028,000		1,956,084	
Guille Alles Library	1,115,000		1,045,000		1,030,000	
Ladies College	1,795,000		1,700,000		1,631,500	
Priaulx Library	280,000		265,000		260,000	
Schools Library Service	410,000		385,000		380,000	
	<u>6,375,000</u>		<u>6,000,000</u>		<u>5,817,602</u>	
Higher and Advanced Education		6,500,000		6,500,000		5,988,062
TOTAL REVENUE EXPENDITURE		<u>72,625,000</u>		<u>68,750,000</u>		<u>64,561,643</u>
CAPITAL EXPENDITURE						
Miscellaneous capital works	1,800,000		1,800,000		683,608	
Vehicles - replacement / additional	75,000		-		-	
	<u>1,875,000</u>		<u>1,800,000</u>		<u>683,608</u>	
Use of Accumulated Capital Allocation		(875,000)		(800,000)		-
TOTAL CAPITAL EXPENDITURE		<u>1,000,000</u>		<u>1,000,000</u>		<u>683,608</u>

ENVIRONMENT DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration and Central Services						
Staff	300,000		271,000		255,976	
Supplies and services	16,000		13,000		11,541	
		316,000		284,000		267,517
Environment Policy and Management						
Premises, upkeep and repairs	184,000		224,000		196,377	
Staff	219,000		194,000		168,455	
Supplies and services	95,000		112,000		66,795	
Consultants fees	1,000		1,000		(3,929)	
Contracted-out work	1,496,000		1,428,000		1,350,729	
L'Anresse Commons Council Grant	30,000		30,000		25,000	
	2,025,000		1,989,000		1,803,427	
Less operating income	(3,000)		-		(100)	
		2,022,000		1,989,000		1,803,327
Land Use Planning and Development Regulation						
Staff	2,562,000		2,144,000		1,817,327	
Supplies and services	429,000		364,000		234,337	
Consultants fees	40,000		50,000		18,308	
Contracted-out work	-		32,000		15,395	
	3,031,000		2,590,000		2,085,367	
Less operating income	(542,000)		(3,000)		(1,069)	
		2,489,000		2,587,000		2,084,298
Traffic Policy and Traffic Management						
Premises	21,000		19,000		15,426	
Staff	1,050,000		975,000		893,741	
Supplies and services	364,000		369,000		331,353	
Consultants fees	-		7,000		9,758	
Contracted-out work	438,000		422,000		400,107	
	1,873,000		1,792,000		1,650,385	
Less operating income	(910,000)		(538,000)		(554,449)	
	963,000		1,254,000		1,095,936	
Scheduled Bus Service Support						
Premises	10,000		-		-	
Consultants Fees	16,000		-		-	
Contract payments, etc.	2,527,000		2,368,000		2,104,765	
Leasing charges	(349,000)		(348,000)		(348,432)	
	2,204,000		2,020,000		1,756,333	
School Bus Service Support	288,000		295,000		255,831	
Traffic Strategy Initiatives	228,000		-		70,338	
		3,683,000		3,569,000		3,178,438
Use of Accumulated Unspent Balances		8,510,000 (610,000)		8,429,000 (579,000)		7,333,580 -
TOTAL REVENUE EXPENDITURE		7,900,000		7,850,000		7,333,580

ENVIRONMENT DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Environment Policy and Management						
Miscellaneous capital works		350,000		155,000		-
Land Use Planning and Development Regulation						
IT Projects and equipment	-		-		1,700	
Miscellaneous capital works	-		25,000		-	
		-		25,000		1,700
Traffic Policy and Traffic Management						
IT Projects and equipment	30,000		-		182,961	
Miscellaneous capital works	372,000		250,000		65,026	
		402,000		250,000		247,987
		752,000		430,000		249,687
Use of Accumulated Capital Allocation		(502,000)		(180,000)		-
TOTAL CAPITAL EXPENDITURE		250,000		250,000		249,687

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Adult Services						
Premises	337,000		285,000		282,801	
Staff	38,579,000		35,859,000		35,262,810	
Supplies and services	9,599,000		8,957,000		8,321,440	
Consultants fees	63,000		62,000		83,030	
Contracted-out work	1,815,000		1,761,000		1,603,427	
Grants	198,000		190,000		158,712	
	<u>50,591,000</u>		<u>47,114,000</u>		<u>45,712,220</u>	
<i>Less recoveries</i>	(53,000)		(54,000)		(202,378)	
	<u>50,538,000</u>		<u>47,060,000</u>		<u>45,509,842</u>	
<i>Less operating income</i>	(4,582,000)		(3,957,000)		(4,222,904)	
	<u>45,956,000</u>		<u>43,103,000</u>		<u>41,286,938</u>	
Children and Young People Services						
Premises	121,000		74,000		54,573	
Staff	9,754,000		8,781,000		8,189,129	
Supplies and services	1,656,000		1,660,000		1,005,727	
Consultants fees	222,000		184,000		114,258	
Contracted-out work	22,000		41,000		44,565	
	<u>11,775,000</u>		<u>10,740,000</u>		<u>9,408,252</u>	
<i>Less recoveries</i>	(7,000)		(7,000)		(24,630)	
	<u>11,768,000</u>		<u>10,733,000</u>		<u>9,383,622</u>	
<i>Less operating income</i>	(24,000)		(24,000)		(17,526)	
	<u>11,744,000</u>		<u>10,709,000</u>		<u>9,366,096</u>	
Corporate Administration						
Premises	1,000		1,000		11	
Staff	3,320,000		3,090,000		2,741,764	
Supplies and services	1,598,000		1,535,000		1,257,161	
Consultants fees	158,000		98,000		66,635	
Contracted-out work	90,000		44,000		82,374	
Grants	4,000		4,000		-	
	<u>5,171,000</u>		<u>4,772,000</u>		<u>4,147,945</u>	
<i>Less recoveries</i>	(123,000)		(172,000)		(140,934)	
	<u>5,048,000</u>		<u>4,600,000</u>		<u>4,007,011</u>	
<i>Less operating income</i>	(85,000)		(58,000)		(77,631)	
	<u>4,963,000</u>		<u>4,542,000</u>		<u>3,929,380</u>	
Out of Island Treatment						
Staff	253,000		200,000		160,508	
Supplies and services	1,485,000		1,281,000		1,482,941	
Consultants fees	398,000		342,000		283,715	
Contracted-out work	12,088,000		9,927,000		11,199,766	
	<u>14,224,000</u>		<u>11,750,000</u>		<u>13,126,930</u>	
<i>less operating income</i>	-		-		(10,725)	
	<u>14,224,000</u>		<u>11,750,000</u>		<u>13,116,205</u>	

HEALTH AND SOCIAL SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Public Health and Strategy						
Premises	33,000		30,000		41,908	
Staff	2,137,000		1,874,000		1,717,627	
Supplies and services	923,000		590,000		611,213	
Consultants fees	63,000		55,000		14,183	
Contracted-out work	70,000		153,000		114,819	
Grants	199,000		190,000		183,600	
	<u>3,425,000</u>		<u>2,892,000</u>		<u>2,683,350</u>	
<i>Less recoveries</i>	(10,000)		(10,000)		(21,606)	
	<u>3,415,000</u>		<u>2,882,000</u>		<u>2,661,744</u>	
<i>Less operating income</i>	(251,000)		(255,000)		(355,021)	
	<u>3,164,000</u>		<u>2,627,000</u>		<u>2,306,723</u>	
Support Services						
Premises	2,777,000		2,595,000		2,703,949	
Staff	11,011,000		10,520,000		8,651,569	
Supplies and services	4,682,000		4,344,000		4,096,950	
Consultants fees	-		-		9,359	
Contracted-out work	276,000		139,000		440,533	
	<u>18,746,000</u>		<u>17,598,000</u>		<u>15,902,360</u>	
<i>Less recoveries</i>	(651,000)		(574,000)		(913,505)	
	<u>18,095,000</u>		<u>17,024,000</u>		<u>14,988,855</u>	
<i>Less operating income</i>	(122,000)		(100,000)		(41,049)	
	<u>17,973,000</u>		<u>16,924,000</u>		<u>14,947,806</u>	
		<u>98,024,000</u>		<u>89,655,000</u>		<u>84,953,148</u>
Use of Accumulated Unspent Balances		(2,124,000)		-		-
		<u>95,900,000</u>		<u>89,655,000</u>		<u>84,953,148</u>
St John Ambulance and Rescue Service Grant		2,100,000		1,895,000		1,829,000
		<u>98,000,000</u>		<u>91,550,000</u>		<u>86,782,148</u>
TOTAL REVENUE EXPENDITURE		<u>98,000,000</u>		<u>91,550,000</u>		<u>86,782,148</u>
CAPITAL EXPENDITURE						
Equipment - replacement / additional	1,830,000		2,020,000		1,834,663	
IT Projects and equipment	515,000		780,000		188,509	
Miscellaneous capital works	1,830,000		1,200,000		529,667	
Vehicles - replacement / additional	130,000		50,000		101,210	
	<u>4,305,000</u>		<u>4,050,000</u>		<u>2,654,049</u>	
Use of Accumulated Capital Allocation		(1,305,000)		(1,300,000)		-
		<u>3,000,000</u>		<u>2,750,000</u>		<u>2,654,049</u>
TOTAL CAPITAL EXPENDITURE		<u>3,000,000</u>		<u>2,750,000</u>		<u>2,654,049</u>

HOME DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration and Central Services						
Premises	63,000		42,000		51,097	
Staff	1,320,000		1,188,000		1,023,855	
Supplies and services	825,000		828,000		560,334	
Consultants fees	44,000		80,000		70,940	
Grants	38,000		38,000		38,000	
	<u>2,290,000</u>		<u>2,176,000</u>		<u>1,744,226</u>	
<i>Less</i> Fixed Penalty Fees	(600,000)		(750,000)		-	
<i>Less</i> operating income	-		-		(110)	
	<u>1,690,000</u>		<u>1,426,000</u>		<u>1,744,116</u>	
Bailiwick Drug and Alcohol Strategy						
Staff	49,000		48,000		55,816	
Supplies and services	103,000		106,000		66,137	
Grants	452,000		452,000		320,866	
	<u>604,000</u>		<u>606,000</u>		<u>442,819</u>	
<i>Less</i> Liquor Licensing fees	(250,000)		(250,000)		(236,065)	
	<u>354,000</u>		<u>356,000</u>		<u>206,754</u>	
Broadcasting						
Supplies and services	1,000		1,000		634	
Contribution to local television subtitling	45,000		45,000		45,024	
	<u>46,000</u>		<u>46,000</u>		<u>45,658</u>	
<i>Less</i> operating income	(5,000)		(5,000)		(6,702)	
	<u>41,000</u>		<u>41,000</u>		<u>38,956</u>	
Criminal Injuries Compensation Scheme		300,000		-		-
Customs, Immigration and Nationality Service						
Premises	302,000		267,000		306,010	
Staff	4,750,000		3,981,000		3,578,335	
Supplies and services	1,012,000		859,000		806,715	
	<u>6,064,000</u>		<u>5,107,000</u>		<u>4,691,060</u>	
<i>Less</i> recoveries	(26,000)		(25,000)		(30,730)	
	<u>6,038,000</u>		<u>5,082,000</u>		<u>4,660,330</u>	
<i>Less</i> operating income	(60,000)		(41,000)		(51,595)	
	<u>5,978,000</u>		<u>5,041,000</u>		<u>4,608,735</u>	
Passport Fees	(430,000)		(430,000)		(439,830)	
Payments to HM Government	430,000		430,000		439,830	
	<u>5,978,000</u>		<u>5,041,000</u>		<u>4,608,735</u>	
Data Protection						
Premises	23,000		23,000		20,207	
Staff	166,000		161,000		142,461	
Supplies and services	34,000		36,000		28,784	
Consultants fees	9,000		-		5,510	
	<u>232,000</u>		<u>220,000</u>		<u>196,962</u>	
<i>Less</i> operating income	(55,000)		(50,000)		(46,045)	
	<u>177,000</u>		<u>170,000</u>		<u>150,917</u>	

HOME DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Emergency Planning						
Premises	8,000		20,000		11,470	
Staff	73,000		61,000		83,003	
Supplies and services	92,000		82,000		49,035	
	<u>173,000</u>		<u>163,000</u>		<u>143,508</u>	
<i>Less recoveries</i>	(3,000)		(1,000)		(1,924)	
		170,000		162,000		141,584
Financial Intelligence Service						
Supplies and services		107,000		111,000		67,456
Fire and Rescue Service						
Premises	90,000		84,000		79,345	
Staff	2,999,000		2,919,000		2,799,056	
Supplies and services	286,000		249,000		340,739	
	<u>3,375,000</u>		<u>3,252,000</u>		<u>3,219,140</u>	
<i>Less operating income</i>	(3,000)		(3,000)		(1,958)	
		3,372,000		3,249,000		3,217,182
Gambling Control						
Supplies and services	1,000		1,000		570	
<i>Less operating income</i>	(22,000)		(25,000)		(26,220)	
		(21,000)		(24,000)		(25,650)
Police Force						
Premises	254,000		192,000		146,039	
Staff	10,493,000		10,093,000		9,397,769	
Supplies and services	2,330,000		2,335,000		1,942,447	
	<u>13,077,000</u>		<u>12,620,000</u>		<u>11,486,255</u>	
<i>Less recoveries</i>	(15,000)		(25,000)		(28,890)	
	<u>13,062,000</u>		<u>12,595,000</u>		<u>11,457,365</u>	
<i>Less operating income</i>	(42,000)		(42,000)		(46,036)	
		13,020,000		12,553,000		11,411,329
Prison Service						
Premises	407,000		449,000		363,860	
Staff	3,560,000		3,275,000		3,021,503	
Supplies and services	851,000		845,000		701,130	
Maintenance of prisoners in the United Kingdom	150,000		400,000		86,858	
	<u>4,968,000</u>		<u>4,969,000</u>		<u>4,173,351</u>	
<i>Less recoveries</i>	(12,000)		(8,000)		(20,143)	
		4,956,000		4,961,000		4,153,208
Probation Service						
Premises	18,000		31,000		4,068	
Staff	642,000		589,000		539,542	
Supplies and services	46,000		51,000		55,662	
		706,000		671,000		599,272
		<u>30,850,000</u>		<u>28,717,000</u>		<u>26,313,859</u>
Use of Accumulated Unspent Balances		(1,450,000)		(1,642,000)		-
		<u>29,400,000</u>		<u>27,075,000</u>		<u>26,313,859</u>
TOTAL REVENUE EXPENDITURE		29,400,000		27,075,000		26,313,859

HOME DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Administration and Central Services						
Equipment - replacement / additional	75,000		-		-	
IT Projects and equipment	725,000		495,000		95,310	
Miscellaneous capital works	-		-		3,295	
		800,000		495,000		98,605
Customs, Immigration and Nationality Service						
Equipment - replacement / additional	-		81,000		117,418	
IT Projects and equipment	385,000		84,000		6,109	
Miscellaneous capital works	10,000		96,000		32,337	
Vehicles - replacement / additional	60,000		30,000		-	
		455,000		291,000		155,864
Emergency Planning						
Equipment - replacement / additional		-		-		85,852
Fire and Rescue Service						
Equipment - replacement / additional	92,000		75,000		16,715	
IT Projects and equipment	30,000		-		4,615	
Miscellaneous capital works	-		200,000		21,448	
Vehicles - replacement / additional	135,000		328,000		138,290	
		257,000		603,000		181,068
Police Force						
Equipment - replacement / additional	-		25,000		1,309	
IT Projects and equipment	235,000		120,000		20,245	
Miscellaneous capital works	445,000		-		121,913	
Vehicles - replacement / additional	65,000		48,000		45,654	
		745,000		193,000		189,121
Prison Service						
Equipment - replacement / additional	35,000		40,000		47,802	
Miscellaneous capital works	52,000		35,500		48,000	
Vehicles - replacement / additional	39,000		22,500		-	
		126,000		98,000		95,802
Probation Service						
Equipment - replacement / additional	-		-		45,422	
Vehicles - replacement / additional	20,000		-		-	
		20,000		-		45,422
Use of Accumulated Capital Allocation		2,403,000 (1,403,000)		1,680,000 (680,000)		851,734 -
TOTAL CAPITAL EXPENDITURE		1,000,000		1,000,000		851,734

HOUSING DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Staff	755,000		612,000		513,172	
Supplies and services	75,000		50,000		54,666	
Consultants fees	2,000		5,000		73	
	<u>832,000</u>		<u>667,000</u>		<u>567,911</u>	
Less operating income	(600,000)		-		-	
		232,000		667,000		567,911
Residential Homes						
Premises	199,000		167,000		153,936	
Staff	1,830,000		1,713,000		1,601,659	
Supplies and services	209,000		164,000		180,679	
Consultants fees	1,000		1,000		755	
	<u>2,239,000</u>		<u>2,045,000</u>		<u>1,937,029</u>	
Less recoveries	(4,000)		(5,000)		(5,725)	
	<u>2,235,000</u>		<u>2,040,000</u>		<u>1,931,304</u>	
Less operating income	(792,000)		(740,000)		(760,906)	
		1,443,000		1,300,000		1,170,398
		<u>1,675,000</u>		<u>1,967,000</u>		<u>1,738,309</u>
Use of Accumulated Unspent Balances		(95,000)		(187,000)		-
		<u>1,580,000</u>		<u>1,780,000</u>		<u>1,738,309</u>
TOTAL REVENUE EXPENDITURE		1,580,000		1,780,000		1,738,309
CAPITAL EXPENDITURE						
IT Projects and equipment	-		500,000		-	
Miscellaneous capital works	340,000		80,000		162,188	
Transfer to Corporate Housing Programme Fund	8,000,000		7,500,000		7,000,000	
	<u>8,340,000</u>		<u>8,080,000</u>		<u>7,162,188</u>	
Use of Accumulated Capital Allocation		(340,000)		(580,000)		-
		<u>8,000,000</u>		<u>7,500,000</u>		<u>7,162,188</u>
TOTAL CAPITAL EXPENDITURE		8,000,000		7,500,000		7,162,188

PUBLIC SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Premises	1,000		4,000		650	
Staff	1,436,000		1,342,000		1,296,662	
Supplies and services	78,000		85,000		62,652	
Consultants fees	10,000		-		16,759	
Grants	63,000		63,000		63,000	
	<u>1,588,000</u>		<u>1,494,000</u>		<u>1,439,723</u>	
Alderney Airport Trading Loss	600,000		498,000		539,064	
	<u>600,000</u>		<u>498,000</u>		<u>539,064</u>	
Alderney Breakwater						
Premises	16,000		24,000		9,135	
Staff	88,000		84,000		85,584	
Supplies and services	21,000		29,000		20,122	
Contracted-out work	320,000		342,000		311,153	
	<u>445,000</u>		<u>479,000</u>		<u>425,994</u>	
<i>Less</i> Contribution from States of Alderney	(15,000)		(17,000)		(15,000)	
	<u>430,000</u>		<u>462,000</u>		<u>410,994</u>	
Emergency Services						
Supplies and services	-		14,000		14,653	
Contracted-out work	69,000		55,000		61,077	
	<u>69,000</u>		<u>69,000</u>		<u>75,730</u>	
<i>Less</i> recoveries	(2,000)		(5,000)		(4,153)	
	<u>67,000</u>		<u>64,000</u>		<u>71,577</u>	
		2,685,000		2,518,000		2,461,358
Service Delivery						
Administration						
Staff	183,000		175,000		174,603	
Supplies and services	7,000		-		5,809	
	<u>190,000</u>		<u>175,000</u>		<u>180,412</u>	
Pumping Stations						
Supplies and services	53,000		268,000		170,410	
Consultants fees	22,000		72,000		55,990	
Contracted-out work	760,000		462,000		331,470	
Upkeep and repairs	277,000		313,000		277,937	
	<u>1,112,000</u>		<u>1,115,000</u>		<u>835,807</u>	
Refuse Disposal and Land Reclamation						
Premises	3,000		3,000		4,361	
Supplies and services	176,000		172,000		145,253	
Consultants fees	25,000		25,000		31,440	
Contracted-out work	975,000		932,000		868,505	
Preparation and completion of sites	53,000		54,000		42,846	
	<u>1,232,000</u>		<u>1,186,000</u>		<u>1,092,405</u>	
<i>Less</i> operating income	(2,600,000)		(1,980,000)		(2,861,061)	
	<u>(1,368,000)</u>		<u>(794,000)</u>		<u>(1,768,656)</u>	

PUBLIC SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Service Delivery (continued)						
Roads Infrastructure						
Resurfacing and reconstruction	2,570,000		2,096,000		2,016,659	
Road cleaning	1,200,000		1,048,000		1,117,918	
Upkeep and repairs	310,000		322,000		213,363	
	<u>4,080,000</u>		<u>3,466,000</u>		<u>3,347,940</u>	
Sewage Tankers						
Supplies and services	16,000		25,000		13,325	
Contracted-out work	1,971,000		1,691,000		1,628,075	
	<u>1,987,000</u>		<u>1,716,000</u>		<u>1,641,400</u>	
<i>Less</i> operating income	(1,475,000)		(1,400,000)		(1,512,544)	
	<u>512,000</u>		<u>316,000</u>		<u>128,856</u>	
Sewers and Outfalls						
Consultants fees	46,000		44,000		48,482	
Sewer descaling	130,000		126,000		106,923	
Sewer rehabilitation	700,000		828,000		1,264,808	
	<u>876,000</u>		<u>998,000</u>		<u>1,420,213</u>	
<i>Less</i> recoveries	-		-		(39,136)	
	<u>876,000</u>		<u>998,000</u>		<u>1,381,077</u>	
Surface Water Outfalls and Streams						
Contracted-out work	190,000		180,000		-	
Rehabilitation and separation	470,000		466,000		77,714	
Upkeep and repairs	-		-		174,196	
	<u>660,000</u>		<u>646,000</u>		<u>251,910</u>	
		6,062,000		5,922,000		4,357,346
Waste Services						
Bulk Refuse						
Supplies and services	270,000		288,000		346,462	
	<u>270,000</u>		<u>288,000</u>		<u>346,462</u>	
Paper Savers Scheme						
Baling and export	96,000		158,000		123,898	
Contracted-out work	58,000		-		-	
Collection Points	19,000		22,000		27,108	
	<u>173,000</u>		<u>180,000</u>		<u>151,006</u>	
Recycling of Waste						
Premises	-		-		40,570	
Staff	143,000		130,000		139,956	
Supplies and services	262,000		95,000		93,344	
Contracted-out work	94,000		-		1,862	
	<u>499,000</u>		<u>225,000</u>		<u>275,732</u>	
<i>Less</i> operating income	(75,000)		(80,000)		(58,612)	
	<u>424,000</u>		<u>145,000</u>		<u>217,120</u>	

PUBLIC SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
Waste Services (continued)						
Waste Segregation Site						
Premises	7,000		5,000		5,915	
Supplies and services	58,000		55,000		77,405	
Contracted-out work	280,000		265,000		302,209	
	<u>345,000</u>		<u>325,000</u>		<u>385,529</u>	
<i>Less operating income</i>	<i>(325,000)</i>		<i>(230,000)</i>		<i>(380,039)</i>	
	<u>20,000</u>		<u>95,000</u>		<u>5,490</u>	
Waste Strategy						
Premises	1,000		-		114	
Supplies and services	126,000		308,000		247,214	
Consultants fees	18,000		13,000		2,894	
Contracted-out work	11,000		21,000		7,133	
	<u>156,000</u>		<u>342,000</u>		<u>257,355</u>	
<i>Less operating income</i>	<i>(344,000)</i>		<i>(351,000)</i>		<i>-</i>	
	<u>(188,000)</u>		<u>(9,000)</u>		<u>257,355</u>	
		699,000		699,000		977,433
		<u>9,446,000</u>		<u>9,139,000</u>		<u>7,796,137</u>
Use of Accumulated Unspent Balances		(1,046,000)		(839,000)		-
		<u>8,400,000</u>		<u>8,300,000</u>		<u>7,796,137</u>
TOTAL REVENUE EXPENDITURE		8,400,000		8,300,000		7,796,137

PUBLIC SERVICES DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
CAPITAL EXPENDITURE						
Alderney Airport net Capital Expenditure		140,000		128,000		47,027
Pumping Stations						
Miscellaneous capital works		-		-		33,230
Refuse Disposal and Land Reclamation						
Miscellaneous capital works	8,000		70,000		-	
Mont Cuet gas extraction system - £830,000	5,000		389,000		189	
Vehicles - replacement / additional	-		320,000		-	
		13,000		779,000		189
Sewage Tankers						
IT Projects and equipment	36,000		-		-	
Vehicles - replacement / additional	275,000		275,000		146,712	
		311,000		275,000		146,712
Sewers and Outfalls						
Foul water network extension plan	1,975,000		2,175,000		2,482,415	
Miscellaneous capital works	755,000		150,000		138,603	
		2,730,000		2,325,000		2,621,018
Waste Services						
Equipment - replacement / additional	90,000		395,000		-	
Miscellaneous capital works	-		10,000		-	
		90,000		405,000		-
		3,284,000		3,912,000		2,848,176
Use of Accumulated Capital Allocation		(1,134,000)		(1,762,000)		-
TOTAL CAPITAL EXPENDITURE		2,150,000		2,150,000		2,848,176

SOCIAL SECURITY DEPARTMENT

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Non Contributory Services						
Premises	30,000		30,000		27,520	
Staff	1,060,000		1,072,000		1,022,089	
Supplies and services	609,000		541,000		575,435	
Attendance and invalid care allowance	2,525,000		2,345,000		2,193,370	
Community and environment projects	223,000		212,000		200,626	
Concessionary TV licences for the elderly	525,000		510,000		463,788	
Family allowance	9,000,000		8,620,000		8,232,609	
Grants to Charities	233,000		200,000		193,000	
Medical expenses assistance scheme	130,000		120,000		119,225	
Supplementary benefit scheme	14,800,000		14,150,000		13,007,528	
		29,135,000		27,800,000		26,035,190
States Grants						
Health Service scheme	4,150,000		3,830,000		7,300,863	
Social Insurance scheme	12,900,000		12,020,000		23,472,978	
		17,050,000		15,850,000		30,773,841
TOTAL REVENUE EXPENDITURE		46,185,000		43,650,000		56,809,031

PUBLIC ACCOUNTS COMMITTEE

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Staff	161,000		145,000		76,572	
Supplies and services	4,000		5,000		3,760	
Contracted-out work	185,000		185,000		151,186	
		350,000		335,000		231,518
Use of Accumulated Unspent Balances		(75,000)		(65,000)		-
TOTAL REVENUE EXPENDITURE		275,000		270,000		231,518

SCRUTINY COMMITTEE

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Staff	192,000		187,000		162,596	
Supplies and services	11,000		10,000		1,937	
Consultants fees	5,000		7,000		713	
		208,000		204,000		165,246
Use of Accumulated Unspent Balances		(8,000)		(4,000)		-
TOTAL REVENUE EXPENDITURE		200,000		200,000		165,246

STATES ASSEMBLY AND CONSTITUTION COMMITTEE

	Budget 2009		Budget 2008		Accounts 2007	
	£	£	£	£	£	£
REVENUE EXPENDITURE						
Administration						
Staff	80,000		80,000		-	
Supplies and services	5,000		5,000		-	
		85,000		85,000		-
Elections						
Staff	-		9,000		-	
Supplies and services	30,000		91,000		2,747	
		30,000		100,000		2,747
Use of Accumulated Unspent Balances		115,000		185,000		2,747
		-		(100,000)		-
TOTAL REVENUE EXPENDITURE		115,000		85,000		2,747

CAPITAL RESERVE

	Budget 2009	Budget 2008	Accounts 2007
	£	£	£
Treasury and Resources Department			
Courts extension and refurbishment - £17,500,000	-	-	2,784
Royal Court essential maintenance - £2,850,000	-	-	30,588
St Barnabas renovation and conversion - £2,850,000	-	-	43,516
States of Alderney			
Commercial Quay renovation - £9,500,000	4,000,000	2,000,000	71,589
Culture and Leisure Department			
Les Nicolles School Swimming Pool contribution - £1,000,000	-	1,000,000	-
Education Department			
Education Development Plan			
College of Further Education - Phase A - £8,130,000	180,000	-	259,922
College of Further Education - Other Projects	1,300,000	-	-
Le Rondin Special Needs School - £13,900,000	250,000	150,000	109,827
Les Nicolles Secondary and Special Needs Schools - £44,395,000	750,000	11,700,000	17,909,988
Other Projects	640,000	-	25,175
Project execution plan	875,000	2,950,000	816,721
Sixth Form Centre - £5,580,000	-	-	124,898
Environment Department			
Traffic signal replacement programme - £1,725,000	-	-	123,775
Health and Social Services Department			
Site Development Plan			
Clinical Block - £36,100,000	9,150,000	11,900,000	10,651,495
Fourth Theatre / Critical care facility - £3,466,000	-	-	89,876
Mignot Memorial Hospital extension and redevelopment - £6,186,000	85,000	300,000	2,204,358
Site Development Planning costs - £3,772,700	10,000	20,000	45,563
Electronic Health and Social Care record - £3,900,000	1,800,000	2,100,000	810,653
Public Services Department			
Belle Greve pumping station refurbishment - £4,470,000	2,550,000	45,000	124,966
Les Nicolles area foul water sewers - £850,000	30,000	850,000	-
TOTAL CAPITAL EXPENDITURE	21,620,000	33,015,000	33,445,694

TRADING UNDERTAKINGS

ALDERNEY AIRPORT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
INCOME								
Traffic receipts, rents, etc.		549,000		536,000		570,000		525,245
EXPENDITURE								
Administration								
Premises	3,000		3,000		3,000		4,008	
Staff	20,000		19,000		21,000		16,891	
Supplies and services	322,000		311,000		311,000		305,602	
Less recoveries	(134,000)		(130,000)		(135,000)		(128,156)	
	211,000		203,000		200,000		198,345	
Aerodrome Fire Service								
Staff	516,000		507,000		485,000		485,690	
Supplies and services	35,000		51,000		31,000		51,772	
	551,000		558,000		516,000		537,462	
Airport Infrastructure								
Premises	97,000		96,000		84,000		87,396	
Supplies and services	13,000		6,000		9,000		2,623	
Consultants fees	5,000		6,000		10,000		4,013	
	115,000		108,000		103,000		94,032	
Navigational Services								
Staff	230,000		220,000		209,000		207,461	
Supplies and services	38,000		37,000		35,000		28,380	
Consultants fees	4,000		5,000		5,000		-	
Less recoveries	-		-		-		(1,371)	
	272,000		262,000		249,000		234,470	
TOTAL EXPENDITURE		1,149,000		1,131,000		1,068,000		1,064,309
OPERATING (DEFICIT) FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		(£600,000)		(£595,000)		(£498,000)		(£539,064)
	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Airport Infrastructure								
Fire station electrics replacement - £38,500	-		24,000		28,000		11,640	
Hangar reroofing - £115,000	35,000		80,000		-		-	
Petrol interceptor - £35,000	-		4,000		-		25,856	
		35,000		108,000		28,000		37,496
Navigational Services								
Airfield lighting upgrade - £370,000	-		36,000		-		8,842	
Digital recorders upgrade - £27,000	-		27,000		-		-	
				63,000		-		8,842
Other Capital Expenditure Per 2007 Accounts		-		-		-		689
Proposed New Projects								
Miscellaneous Capital Works	100,000		-		100,000		-	
Equipment, Machinery and Vehicles	5,000		-		-		-	
		105,000		-		100,000		-
CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PUBLIC SERVICES DEPARTMENT		£140,000		£171,000		£128,000		£47,027

GUERNSEY AIRPORT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Advertising, picketing, etc.	363,000		358,000		266,000		322,530	
Airport development charge	866,000		843,000		822,000		793,971	
Car parking fees	485,000		470,000		435,000		470,483	
Rents	1,682,000		1,610,000		1,664,000		1,573,458	
Traffic receipts	6,161,000		6,100,000		5,925,000		5,758,868	
TOTAL INCOME		9,557,000		9,381,000		9,112,000		8,919,310
EXPENDITURE								
Administration								
Premises	25,000		25,000		40,000		51,999	
Staff	331,000		317,000		316,000		302,810	
Supplies and services	1,306,000		1,247,000		1,260,000		1,157,568	
Consultants fees	3,000		3,000		3,000		2,698	
Contracted-out work	189,000		182,000		182,000		176,578	
Less recoveries	(1,080,000)		(1,040,000)		(1,010,000)		(983,339)	
	774,000		734,000		791,000		708,314	
Aerodrome Fire Service								
Staff	1,584,000		1,516,000		1,485,000		1,446,037	
Supplies and services	129,000		146,000		125,000		114,417	
	1,713,000		1,662,000		1,610,000		1,560,454	
Airport Infrastructure								
Premises	558,000		545,000		526,000		492,187	
Staff	876,000		839,000		827,000		828,046	
Supplies and services	153,000		151,000		133,000		133,791	
Consultants fees	11,000		10,000		7,000		7,000	
Contracted-out work	3,000		36,000		3,000		2,929	
Maintenance of property	216,000		212,000		201,000		166,473	
Less recoveries	(43,000)		(41,000)		-		(1,482)	
	1,774,000		1,752,000		1,697,000		1,628,944	
Navigational Services								
Premises	1,000		-		1,000		35	
Staff	2,913,000		2,787,000		2,623,000		2,648,274	
Supplies and services	619,000		570,000		627,000		494,580	
Less recoveries	(103,000)		(101,000)		(100,000)		(106,101)	
	3,430,000		3,256,000		3,151,000		3,036,788	
Recovery from Alderney Airport	(146,000)		(140,000)		(140,000)		(135,500)	
TOTAL EXPENDITURE		7,545,000		7,264,000		7,109,000		6,799,000
OPERATING SURPLUS FOR THE FINANCIAL YEAR		2,012,000		2,117,000		2,003,000		2,120,310
DEPRECIATION		(1,559,000)		(1,710,000)		(1,710,000)		(1,466,027)
LOSS ON DISPOSAL OF FIXED ASSETS		-		(140,000)		-		(231,200)
OPERATING SURPLUS FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		£453,000		£267,000		£293,000		£423,083

GUERNSEY AIRPORT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Airport Infrastructure								
Apron, taxiway and runway rehabilitation consultants fees - £1,260,000	400,000		800,000		1,190,000		60,000	
Griptester replacement - £31,000	-		30,500		-		-	
Hangar refurbishment - £13,500	-		-		3,500		12,263	
Manholes replacement - £100,000	-		100,000		-		-	
Technical block alteration - £134,000	-		-		2,000		6,510	
Terminal building air-conditioning - £74,000	-		-		15,000		29,840	
Vehicle replacement - £15,000	-		14,500		-		-	
		400,000		945,000		1,210,500		108,613
Navigational Services								
Direction finding equipment replacement - £130,500	4,000		85,000		50,000		12,561	
Flight data handling system replacement - £925,000	70,000		70,000		190,000		85,693	
Instrument landing system replacement - £527,870	-		14,500		10,000		10,839	
Meteorological system replacement - £92,000	2,000		7,000		6,750		17,380	
Navigational and test equipment replacement - £6,000	-		-		6,000		5,618	
Visual control room windows replacement - £52,000	-		10,000		12,000		12,166	
Voice Communication and Control System replacement - £276,000	15,000		40,000		100,000		216,158	
		91,000		226,500		374,750		360,415
Other Capital Expenditure Per 2007 Accounts		-		-		-		188,467
Proposed New Projects								
IT Projects and Equipment	10,000		-		-		-	
Major Construction and Development Projects	-		-		1,000,000		-	
Miscellaneous Capital Works	550,000		400,000		570,000		-	
Equipment, Machinery and Vehicles	1,563,000		127,000		933,000		-	
		2,123,000		527,000		2,503,000		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PORTS HOLDING ACCOUNT		£2,614,000		£1,698,500		£4,088,250		£657,495

HARBOUR OF ST. PETER PORT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Facilities charges	2,588,000		2,700,000		2,854,000		2,921,700	
Marina and Moorings fees: local	1,379,000		1,200,000		1,358,000		1,260,348	
visitors	460,000		400,000		438,000		422,157	
Pilotage dues	410,000		425,000		380,000		504,348	
Less payments to pilots	(405,000)		(420,000)		(375,000)		(498,447)	
Rents, etc	638,000		613,000		621,000		638,807	
Shipping dues	862,000		900,000		952,000		899,840	
Sundries	96,000		96,000		98,000		101,900	
TOTAL INCOME		6,028,000		5,914,000		6,326,000		6,250,653
EXPENDITURE								
Administration								
Premises	34,000		31,000		24,000		28,916	
Staff	2,095,000		2,006,000		2,145,000		1,771,062	
Supplies and services	551,000		482,000		449,000		466,738	
Contracted-out work	46,000		43,000		44,000		30,954	
Less recoveries	(40,000)		(42,000)		(38,000)		(34,805)	
	2,686,000		2,520,000		2,624,000		2,262,865	
Harbour Infrastructure								
Premises	791,000		650,000		609,000		567,091	
Staff	249,000		236,000		195,000		207,818	
Supplies and services	580,000		190,000		117,000		136,270	
Less recoveries	(34,000)		(36,000)		(34,000)		(56,367)	
	1,586,000		1,040,000		887,000		854,812	
Marina and Moorings								
Premises	105,000		97,000		95,000		92,474	
Staff	491,000		471,000		472,000		412,010	
Supplies and services	721,000		399,000		532,000		351,307	
Less recoveries	(35,000)		(34,000)		(34,000)		(20,895)	
	1,282,000		933,000		1,065,000		834,896	
Navigational Services								
Staff	475,000		456,000		456,000		393,473	
Supplies and services	120,000		147,000		110,000		65,267	
	595,000		603,000		566,000		458,740	
TOTAL EXPENDITURE		6,149,000		5,096,000		5,142,000		4,411,313
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		(121,000)		818,000		1,184,000		1,839,340
DEPRECIATION		(1,000,000)		(900,000)		(1,000,000)		(849,423)
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR TRANSFERRED TO THE PORTS HOLDING ACCOUNT		(£1,121,000)		(£82,000)		£184,000		£989,917

HARBOUR OF ST. PETER PORT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE								
Harbour Infrastructure								
Cruise Liners Tender Ramp - £30,000	-		30,000		-		-	
Direction finding equipment replacement - £130,500	-		61,000		50,000		12,560	
New jetty cladding replacement - £3,339,373	-		9,000,000		-		1,385,616	
Queen Elizabeth II marina								
Dredging - £120,000	-		120,000		-		-	
Pontoons replacement - £215,000	-		215,000		-		-	
Vehicles replacement - £16,700	-		16,500		-		-	
				9,442,500		50,000		1,398,176
Other Capital Expenditure Per 2007 Accounts		-		-		-		109,674
Proposed New Projects								
Major Construction and Development Projects	500,000		-		4,000,000		-	
Miscellaneous Capital Works	340,000		240,000		885,000		-	
Equipment, Machinery and Vehicles	250,000		-		340,000		-	
IT Projects and Equipment	-		-		20,000		-	
		1,090,000		240,000		5,245,000		-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE PORTS HOLDING ACCOUNT		£1,090,000		£9,682,500		£5,295,000		£1,507,850

PORTS HOLDING ACCOUNT

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Balance at 1 January		1,916,209		9,877,209		9,716,523		7,569,023
Revenue Account - Operating Surplus / (Deficit)								
Airport	453,000		267,000		293,000		423,083	
Harbour of St. Peter Port	(1,121,000)		(82,000)		184,000		989,917	
Harbour of St. Sampson	216,000		85,000		261,000		200,497	
		(452,000)		270,000		738,000		1,613,497
Investment Interest Receivable		50,000		300,000		300,000		344,368
Depreciation and Loss on Disposal of Fixed Assets		2,659,000		2,850,000		2,827,000		2,654,496
Capital Expenditure								
Airport	(2,614,000)		(1,698,500)		(4,088,250)		(657,495)	
Harbour of St. Peter Port	(1,090,000)		(9,682,500)		(5,295,000)		(1,507,850)	
Harbour of St. Sampson	(1,000,000)		-		(90,000)		(138,830)	
		(4,704,000)		(11,381,000)		(9,473,250)		(2,304,175)
Balance at 31 December		(£530,791)		£1,916,209		£4,108,273		£9,877,209

STATES DAIRY

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
CAPITAL EXPENDITURE				
Laboratory equipment	4,000	4,000	35,000	-
Motor vehicles	13,000	115,000	-	3,793
Office equipment	1,000	60,000	-	630
Plant and machinery	129,000	37,000	126,000	118,674
Site, roads and buildings	180,000	30,000	140,000	-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR	£327,000	£246,000	£301,000	£123,097

STATES WORKS

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
INCOME								
Drainage and cleansing	3,398,000		2,528,000		2,184,000		2,409,164	
Highways maintenance	2,262,000		2,542,000		2,206,000		2,489,152	
Interest receivable	80,000		75,000		95,000		119,389	
Island emergencies and sundries	519,000		513,000		367,000		492,309	
Land maintenance	1,954,000		1,925,000		1,798,000		1,817,484	
Management Services	1,694,000		1,639,000		2,668,000		1,454,479	
Mechanical and transport	773,000		755,000		616,000		594,207	
Property maintenance	750,000		750,000		513,000		705,594	
TOTAL INCOME		11,430,000		10,727,000		10,447,000		10,081,778
EXPENDITURE								
Administration expenses	323,000		283,000		274,000		229,615	
Administration - salaries, wages and superannuation	1,086,000		1,070,000		1,070,000		979,343	
Building maintenance	294,000		288,000		259,000		286,366	
Depreciation	449,000		424,000		492,000		322,826	
Equipment maintenance	99,000		95,000		92,000		96,140	
Operating expenses								
Labour	5,728,000		5,049,000		5,623,000		4,972,570	
Materials	2,639,000		2,764,000		2,151,000		2,592,423	
Transport and plant	665,000		579,000		386,000		375,659	
TOTAL EXPENDITURE		11,283,000		10,552,000		10,347,000		9,854,942
SURPLUS FOR THE FINANCIAL YEAR		£147,000		£175,000		£100,000		£226,836
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	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
CAPITAL EXPENDITURE								
Site developments		160,000		77,000		180,000		747,277
Vehicles, plant, tools and equipment		223,000		1,143,000		450,000		457,935
Office equipment		50,000		130,000		-		2,495
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR		£433,000		£1,350,000		£630,000		£1,207,707

STATES OF ALDERNEY

STATES OF ALDERNEY

SUMMARY OF GENERAL REVENUE INCOME AND EXPENDITURE

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
INCOME ON REVENUE ACCOUNT				
Building and Development Control Committee	17,000	16,000	15,000	14,173
General Services Committee	516,700	504,900	505,800	432,771
Policy and Finance Committee	829,000	800,200	813,000	781,323
TOTAL INCOME ON REVENUE ACCOUNT	1,362,700	1,321,100	1,333,800	1,228,267
Net revenue cash allocation from States of Guernsey	1,570,000	1,613,800	1,500,000	1,610,263
	2,932,700	2,934,900	2,833,800	2,838,530

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
EXPENDITURE ON REVENUE ACCOUNT				
Building and Development Control Committee	50,500	48,500	47,300	33,949
General Services Committee	1,803,800	1,787,300	1,832,900	1,768,856
Policy and Finance Committee	1,118,400	1,099,100	1,059,900	1,035,725
TOTAL EXPENDITURE ON REVENUE ACCOUNT	2,972,700	2,934,900	2,940,100	2,838,530
Use of Accumulated Unspent Balances	(40,000)	-	(106,300)	-
	2,932,700	2,934,900	2,833,800	2,838,530

BUILDING AND DEVELOPMENT CONTROL COMMITTEE

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Planning fees	17,000	16,000	15,000	14,173
TOTAL REVENUE INCOME	17,000	16,000	15,000	14,173

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Administration				
Staff, supplies and services	48,000	46,000	44,800	31,652
Planning records system	2,500	2,500	2,500	2,297
TOTAL REVENUE EXPENDITURE	50,500	48,500	47,300	33,949

GENERAL SERVICES COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Alderney Harbour trading loss		75,800		74,500		75,500		131,891
Agriculture								
Staff	120,000		116,000		115,000		110,710	
Supplies and services	19,000		18,000		18,000		16,391	
Bovine Spongiform Encephalopathy - Compensation	1,500		1,500		1,500		1,800	
Disposal costs	600		600		600		-	
Burhou and Ramsar site expenses	6,000		6,000		6,000		6,388	
Dairy and land management compensation	65,000		65,000		65,000		65,000	
Foot and mouth insurance	1,400		1,400		1,300		1,154	
Slaughterhouse	5,500		5,000		5,000		5,547	
Veterinary services	6,500		6,000		5,000		6,749	
		225,500		219,500		217,400		213,739
Civil Emergency								
Premises	2,500		2,500		2,000		2,738	
Supplies and services	3,500		3,500		4,000		2,803	
Environmental monitoring	18,900		18,000		18,000		17,082	
Responses to major incidents	2,500		2,500		2,500		-	
		27,400		26,500		26,500		22,623
Fieldwork Scheme								
Staff	8,000		8,000		8,000		2,625	
Supplies and services	500		500		500		8	
		8,500		8,500		8,500		2,633
Gardens, Cemetery and Church								
Staff	26,800		25,900		25,700		25,107	
Supplies and services	4,000		3,500		4,000		2,594	
	30,800		29,400		29,700		27,701	
<i>Less recoveries</i>	(2,300)		(2,200)		(2,300)		(1,744)	
		28,500		27,200		27,400		25,957
Health and Welfare								
Administration								
Supplies and services	800		800		500		545	
Education and Health								
Grant to Alderney playschools	-		-		500		350	
School bus subsidy	18,000		15,800		16,600		14,122	
Youth employment scheme	3,000		3,000		3,000		1,755	
Youth Services grant	10,000		-		-		-	
	31,000		18,800		20,100		16,227	
Home Carers Service								
Staff	1,000		1,000		1,000		660	
<i>Less recoveries</i>	(500)		(500)		(500)		-	
	500		500		500		660	
Welfare Services								
Out-relief and welfare support	1,500		1,500		1,500		1,067	
<i>Less recoveries</i>	(200)		(200)		(200)		-	
	1,300		1,300		1,300		1,067	
		33,600		21,400		22,400		18,499

GENERAL SERVICES COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Public Services								
Administration								
Staff	85,500		80,600		110,600		93,346	
Supplies and services	15,600		15,000		15,000		14,588	
Training - Health and Safety	10,000		10,000		-		10,640	
	<u>111,100</u>		<u>105,600</u>		<u>125,600</u>		<u>118,574</u>	
Fire Brigade and Cliff Rescue								
Staff	24,000		22,000		24,000		12,714	
Supplies and services	10,500		10,000		10,000		9,736	
Administration of Law	2,000		1,000		1,000		-	
	<u>36,500</u>		<u>33,000</u>		<u>35,000</u>		<u>22,450</u>	
Properties - General								
Staff	115,000		110,600		143,400		153,248	
Supplies and services	95,000		90,000		90,000		190,598	
	<u>210,000</u>		<u>200,600</u>		<u>233,400</u>		<u>343,846</u>	
<i>Less recoveries</i>	<u>(30,000)</u>		<u>(30,000)</u>		<u>(35,000)</u>		<u>(108,063)</u>	
	<u>180,000</u>		<u>170,600</u>		<u>198,400</u>		<u>235,783</u>	
Properties - Housing								
Staff	95,400		92,200		93,100		51,554	
Supplies and services	55,000		65,000		55,000		35,108	
Survey of States Houses	-		25,000		-		-	
	<u>150,400</u>		<u>182,200</u>		<u>148,100</u>		<u>86,662</u>	
Refuse Collection and Disposal								
Staff	118,000		125,100		122,600		128,870	
Supplies and services	206,000		189,500		236,600		192,389	
Refuse separation / recycling - staff	112,000		115,800		106,800		107,463	
Refuse separation / recycling - supplies and services	75,000		80,000		78,800		78,475	
	<u>511,000</u>		<u>510,400</u>		<u>544,800</u>		<u>507,197</u>	
<i>Less recoveries</i>	<u>(11,000)</u>		<u>(9,000)</u>		<u>(8,000)</u>		<u>(8,862)</u>	
	<u>500,000</u>		<u>501,400</u>		<u>536,800</u>		<u>498,335</u>	
Roads, Coasts and Beaches								
Staff	55,000		65,600		68,600		43,972	
Supplies and services	140,000		130,000		130,000		186,854	
Pavement renovations	-		-		-		107,296	
	<u>195,000</u>		<u>195,600</u>		<u>198,600</u>		<u>338,122</u>	
<i>Less recoveries</i>	<u>(5,000)</u>		<u>(5,000)</u>		<u>(5,000)</u>		<u>(10,217)</u>	
<i>Less transfer from AGCC re pavements</i>	<u>-</u>		<u>-</u>		<u>-</u>		<u>(140,000)</u>	
	<u>190,000</u>		<u>190,600</u>		<u>193,600</u>		<u>187,905</u>	
Sewage and Sanitation								
Staff	93,300		90,700		87,000		69,713	
Supplies and services	39,000		37,000		37,000		39,107	
	<u>132,300</u>		<u>127,700</u>		<u>124,000</u>		<u>108,820</u>	
<i>Less recoveries</i>	<u>(5,000)</u>		<u>(5,000)</u>		<u>(5,000)</u>		<u>(4,706)</u>	
	<u>127,300</u>		<u>122,700</u>		<u>119,000</u>		<u>104,114</u>	
Vehicle Fleet								
Staff	22,600		20,000		16,800		19,727	
Supplies and services	32,000		30,000		27,000		33,649	
	<u>54,600</u>		<u>50,000</u>		<u>43,800</u>		<u>53,376</u>	
<i>Less recoveries</i>	<u>(6,000)</u>		<u>(6,000)</u>		<u>(6,000)</u>		<u>(4,342)</u>	
	<u>48,600</u>		<u>44,000</u>		<u>37,800</u>		<u>49,034</u>	
	<u>1,343,900</u>		<u>1,350,100</u>		<u>1,394,300</u>		<u>1,302,857</u>	

GENERAL SERVICES COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Recreation								
Administration								
Grants - sporting and cultural activities	-		-		3,200		1,066	
Official entertainments and presentations	6,000		6,000		6,000		3,676	
	<u>6,000</u>		<u>6,000</u>		<u>9,200</u>		<u>4,742</u>	
Camp Site								
Camp site expenses	8,000		8,000		8,000		5,681	
	<u>8,000</u>		<u>8,000</u>		<u>8,000</u>		<u>5,681</u>	
Children's Playground								
Supplies and services	4,500		5,000		3,600		4,296	
	<u>4,500</u>		<u>5,000</u>		<u>3,600</u>		<u>4,296</u>	
Island Hall								
Premises	7,000		6,500		6,000		4,175	
Staff	10,700		10,300		10,300		9,876	
Supplies and services	3,500		3,500		3,500		2,339	
	<u>21,200</u>		<u>20,300</u>		<u>19,800</u>		<u>16,390</u>	
		39,700		39,300		40,600		31,109
Sea Fisheries								
Staff	17,600		17,000		17,000		16,500	
Supplies and services	3,300		3,300		3,300		3,048	
	<u>20,900</u>		<u>20,300</u>		<u>20,300</u>		<u>19,548</u>	
		20,900		20,300		20,300		19,548
TOTAL REVENUE EXPENDITURE		1,803,800		1,787,300		1,832,900		1,768,856

POLICY AND FINANCE COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Administration								
Company registrations	45,000		44,000		10,000		13,653	
Court receipts	50,000		50,000		50,000		54,885	
Duty free concession	32,000		30,000		35,000		28,146	
Interest receivable	42,000		42,000		34,000		42,051	
Numismatic revenues	120,000		110,000		160,000		146,868	
Occupiers rates	420,000		400,000		400,000		380,009	
Permits and licences	17,000		17,000		17,000		14,781	
Post Office - share of philatelic profits	35,000		35,000		35,000		42,060	
Rents	35,300		35,300		35,000		28,795	
Royalties and fees	5,000		5,000		5,000		4,785	
Sundry sales and charges	16,000		16,000		16,000		12,887	
Television tender payments	500		500		500		167	
	817,800		784,800		797,500		769,087	
<i>Less</i> transfer to currency reserve	(15,000)		(10,000)		(10,000)		(11,950)	
	802,800		774,800		787,500		757,137	
Grants								
Lottery profits		3,000		2,900		4,000		2,909
Promotion and Marketing								
Accommodation permits	5,200		5,000		4,500		4,280	
Sale of advertising space	18,000		17,500		17,000		16,997	
	23,200		22,500		21,500		21,277	
TOTAL REVENUE INCOME		829,000		800,200		813,000		781,323

POLICY AND FINANCE COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Administration								
Premises	18,000		18,000		18,000		19,765	
Staff	549,800		529,300		537,700		529,030	
Supplies and services	85,000		85,000		80,000		88,516	
Alderney Commission for Renewable Energy	50,000		60,000		50,000		49,570	
Audit fees and expenses	17,000		16,500		16,000		16,384	
Breakwater maintenance contribution	15,000		15,000		15,000		15,000	
Health and safety regulation	6,000		6,000		5,000		6,234	
Insurance	30,000		30,000		17,000		16,294	
Meteorological station	300		300		300		24	
States members allowances	63,000		60,000		48,500		54,319	
Supplementary pensions	800		800		800		800	
Unforeseen expenditure	20,000		6,900		20,000		-	
Housing Needs Survey	-		3,100		-		8,000	
Maritime Trust - promotion	-		5,000		-		-	
Marina investigations	-		5,000		-		-	
	854,900		840,900		808,300		803,936	
<i>Less recoveries</i>	(16,000)		(15,000)		(15,500)		(15,094)	
		838,900		825,900		792,800		788,842
Administration of Justice								
Supplies and services		30,000		30,000		30,000		13,505
Grants								
Alderney Island Games Association	-		-		-		7,000	
Alderney Library	3,500		3,500		3,500		3,500	
Alderney Week	4,000		4,000		4,000		4,000	
Alderney Wildlife Trust	15,000		15,000		15,000		15,000	
Minor grants	9,700		9,700		6,000		5,221	
St. John Ambulance Brigade	30,000		30,000		30,000		31,125	
		62,200		62,200		58,500		65,846
Promotion and Marketing								
Administration								
Premises	7,000		7,000		7,000		5,361	
Staff	46,700		45,000		42,600		39,130	
Supplies and services	15,000		15,000		15,000		13,977	
	68,700		67,000		64,600		58,468	
Promotions								
Promotion of tourism	118,600		114,000		114,000		102,909	
Promotion of gambling industry	151,000		136,000		136,000		78,499	
	269,600		250,000		250,000		181,408	
<i>Less contribution from AGCC</i>	(151,000)		(136,000)		(136,000)		(72,344)	
	118,600		114,000		114,000		109,064	
		187,300		181,000		178,600		167,532
TOTAL REVENUE EXPENDITURE		1,118,400		1,099,100		1,059,900		1,035,725

STATES OF ALDERNEY CAPITAL ACCOUNT SUMMARY

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
INCOME ON CAPITAL ACCOUNT				
General Services Committee	5,605,000	5,000	6,000	506,636
Policy and Finance Committee	1,353,320	348,320	505,320	731,070
TOTAL INCOME ON CAPITAL ACCOUNT	6,958,320	353,320	511,320	1,237,706
Net Capital Expenditure / (Income)	974,680	7,023,748	4,165,485	(514,570)
	7,933,000	7,377,068	4,676,805	723,136

	Budget 2009	Probable Outturn 2008	Budget 2008	Budget 2007
	£	£	£	£
EXPENDITURE ON CAPITAL ACCOUNT				
General Services Committee	7,933,000	7,375,068	4,676,805	718,332
Policy and Finance Committee	-	2,000	-	4,804
TOTAL EXPENDITURE ON CAPITAL ACCOUNT	7,933,000	7,377,068	4,676,805	723,136

GENERAL SERVICES COMMITTEE

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Sewerage Law contributions	6,000	-	6,000	6,636
Transfer from AGCC Reserve (re Commercial Quay)	3,500,000	-	-	-
Transfer from AGCC Reserve (Other Projects)	1,800,000	-	-	-
Transfer from AGCC Reserve (re Vallee sewer)	-	-	-	500,000
Transfer from Housing Loans fund (re Social Housing)	299,000	-	-	-
Sale of Vehicles	-	5,000	-	-
TOTAL CAPITAL INCOME	5,605,000	5,000	6,000	506,636

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Alderney Harbour capital expenditure	4,268,000	5,186,816	2,558,000	74,773
Alderney Water Board - capital grants				
New Transfer Main - £349,000	-	349,000	-	-
Water Filtration Plant	650,000	-	-	-
Health and Welfare				
Royal Connaught / Jubilee Residential Homes:-				
Convert Old Fire Station to accommodation (net)	-	-	-	808
Provision of additional accommodation	1,500,000	250,000	500,000	-
Public Services				
Land and Property				
Airport - Acquisition of land for runway safety area - £50,000	-	28,983	-	-
Camp site - improved facilities	120,000	-	120,000	-
Coastguards Houses - re-roofing	-	-	120,000	-
Courthouse Renovations - £539,678	-	410,594	100,000	129,084
Court Digital Audio Recording System - £30,000	-	30,000	-	-
Crusher site infrastructure - £89,590	-	25,383	-	-
Island Hall Annexe - reconstruction	-	-	650,000	6,791
St. Anne's Church roof repairs	300,000	13,250	200,000	6,750
Social Housing Projects	1,000,000	-	-	-
Val Field - purchase and car park construction - £125,000	-	17,375	-	21,075
Whitegates - repairs and renovation	-	13,157	-	9,756
Sewage, Sanitation and Refuse				
Banquage sewer pump replacement - £14,000	-	14,000	-	-
Longis sewer treatment plant replacement (1st Phase)	-	-	50,000	-
Sewerage projects				
Phase 1 - £40,000	-	40,000	-	-
Phase 2	80,000	-	-	-
Upgrade foul water sewer - Le Vallee - £1,258,805	-	789,510	358,805	469,295

GENERAL SERVICES COMMITTEE

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Vehicles and Plant				
Dustcart replacement - £70,000	-	70,000	-	-
Fire Brigade Water Tanker - replacement	-	20,000	20,000	-
Hooklift Truck - replacement - £50,000	-	42,000	-	-
Sewer Cart replacement	-	35,000	-	-
Tractor / mower - replacement	-	19,000	-	-
Vehicles - replacements	15,000	21,000	-	-
TOTAL CAPITAL EXPENDITURE	7,933,000	7,375,068	4,676,805	718,332

POLICY AND FINANCE COMMITTEE

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
Loan repayments								
Alderney Football Association		-		-		-		22
Alderney Snooker Club		3,320		3,320		3,320		3,322
Property Transfer Duties								
Congé	270,000		255,000		420,000		526,297	
Leasehold Duty	29,000		44,000		30,000		41,564	
Transfer Duty	1,000		1,000		2,000		37,365	
		<u>300,000</u>		<u>300,000</u>		<u>452,000</u>		<u>605,226</u>
Sale of States land and property		1,050,000		45,000		50,000		122,500
TOTAL CAPITAL INCOME		1,353,320		348,320		505,320		731,070

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
Fort Tourgis - consultancy and marketing costs - £58,000	-	2,000	-	4,804
TOTAL CAPITAL EXPENDITURE	-	2,000	-	4,804

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
REVENUE ACCOUNT								
INCOME								
Administration								
Harbour dues and fees	65,000		65,000		50,000		39,079	
Sundries	7,000		7,000		7,000		5,537	
	<u>72,000</u>		<u>72,000</u>		<u>57,000</u>		<u>44,616</u>	
<i>Less concessions on charges</i>	(1,500)		(1,500)		(1,500)		(899)	
	<u>70,500</u>		<u>70,500</u>		<u>55,500</u>		<u>43,717</u>	
Crane Dues and Boat Lifts	<u>60,000</u>		<u>65,000</u>		<u>58,000</u>		<u>48,134</u>	
Moorings and Navigation								
Fees	120,000		110,000		122,000		95,824	
Pilotage fees	30,000		35,000		32,000		24,402	
	<u>150,000</u>		<u>145,000</u>		<u>154,000</u>		<u>120,226</u>	
<i>Less pilots remuneration</i>	(10,000)		(11,700)		(10,000)		(6,656)	
<i>concessions on charges</i>	(3,000)		(3,000)		(3,000)		(1,593)	
	<u>137,000</u>		<u>130,300</u>		<u>141,000</u>		<u>111,977</u>	
Quays and Buildings rent	<u>13,000</u>		<u>12,000</u>		<u>17,000</u>		<u>15,571</u>	
TOTAL INCOME		280,500		277,800		271,500		219,399
EXPENDITURE								
Administration								
Staff	247,000		240,800		246,800		216,753	
Supplies and services	21,000		20,000		20,000		23,263	
Training costs	15,000		15,000		10,000		11,513	
Insurance	5,000		5,000		7,200		6,522	
Port security expenses	2,000		2,000		2,000		1,152	
	<u>290,000</u>		<u>282,800</u>		<u>286,000</u>		<u>259,203</u>	
<i>Less recoveries</i>	(40,000)		(45,000)		(39,000)		(38,393)	
	<u>250,000</u>		<u>237,800</u>		<u>247,000</u>		<u>220,810</u>	
Cranes								
Staff	30,300		29,500		32,000		28,861	
Supplies and services	25,000		30,000		20,000		45,205	
	<u>55,300</u>		<u>59,500</u>		<u>52,000</u>		<u>74,066</u>	
<i>Less recoveries</i>	(2,000)		(3,000)		(5,000)		(756)	
	<u>53,300</u>		<u>56,500</u>		<u>47,000</u>		<u>73,310</u>	
Moorings and Navigation								
Supplies and services	30,000		35,000		30,000		20,330	
Wrecks and salvage	3,000		3,000		3,000		2,120	
	<u>33,000</u>		<u>38,000</u>		<u>33,000</u>		<u>22,450</u>	
Quays and Buildings								
Premises	<u>20,000</u>		<u>20,000</u>		<u>20,000</u>		<u>34,720</u>	
TOTAL EXPENDITURE		356,300		352,300		347,000		351,290
TRADING (LOSS) FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE		<u>(£75,800)</u>		<u>(£74,500)</u>		<u>(£75,500)</u>		<u>(£131,891)</u>

GENERAL SERVICES COMMITTEE - ALDERNEY HARBOUR

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
CAPITAL ACCOUNT - EXPENDITURE				
Commercial Quay renovation and survey costs	4,000,000	5,150,000	2,000,000	71,589
Crawler crane replacement	-	-	240,000	-
Fuelling pontoon	18,000	-	18,000	-
Glacis Boat Park	50,000	-	-	-
Harbour Office reconstruction - Preliminaries £15,000	200,000 -	- 11,816	300,000 -	- 3,184
Tractor replacement	-	25,000	-	-
TOTAL CAPITAL EXPENDITURE FOR THE FINANCIAL YEAR FUNDED BY THE GENERAL SERVICES COMMITTEE	£4,268,000	£5,186,816	£2,558,000	£74,773

STATES OF ALDERNEY WATER BOARD

	Budget 2009		Probable Outturn 2008		Budget 2008		Accounts 2007	
	£	£	£	£	£	£	£	£
INCOME								
Unmetered supplies		320,000		296,000		280,000		252,782
Metered supplies		46,000		42,000		55,000		39,770
Service charges		2,000		2,000		2,000		1,525
Contract work		25,000		15,000		-		-
Total Income		393,000		355,000		337,000		294,077
EXPENDITURE								
Operating and Maintenance Expenses								
Depreciation	28,000		26,200		42,000		20,721	
Fuel and electricity	68,000		65,000		55,000		51,834	
Mains and machinery, etc. - materials	35,000		42,000		35,000		27,129	
Staff pensions - contributions	26,000		26,600		26,000		25,425	
Wages and salaries	165,000		165,000		171,700		163,903	
Water treatment - materials and testing	48,000		46,000		35,000		30,640	
		370,000		370,800		364,700		319,652
Administration and General Expenses								
Accountancy, audit and expenses	3,000		2,900		2,750		2,740	
Administration charges	15,000		15,000		15,000		13,127	
Bad debts written off	500		500		500		162	
Bank charges	500		500		500		693	
Consultancy fees and expenses	10,000		10,000		10,000		14,824	
Insurance - machinery and buildings	5,000		5,000		5,000		4,031	
Motor vehicle expenses	6,500		6,000		4,000		4,428	
Postage and telephone	2,500		2,400		2,500		2,250	
Printing and stationery	1,500		1,500		1,650		621	
Rents, rates and taxes	4,500		4,500		4,500		3,848	
Travelling and general expenses	2,200		2,200		2,200		1,130	
Fixed Asset written off	-		-		-		1,051	
		51,200		50,500		48,600		48,905
Total Expenditure		421,200		421,300		413,300		368,557
Operating (deficit)		(28,200)		(66,300)		(76,300)		(74,480)
Interest receivable		1,500		3,000		2,000		8,465
Rents receivable		9,000		9,000		-		-
(DEFICIT) ON REVENUE ACCOUNT		(£17,700)		(£54,300)		(£74,300)		(£66,015)

STATES OF ALDERNEY WATER BOARD

	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
CAPITAL INCOME				
States Grant - New Transfer Main	-	349,000	-	-
States Grant - Water Filtration Plant	650,000	-	-	-
TOTAL CAPITAL INCOME	£650,000	£349,000	£ -	£ -
	Budget 2009	Probable Outturn 2008	Budget 2008	Accounts 2007
	£	£	£	£
CAPITAL EXPENDITURE				
Machinery	10,000	10,000	250,000	99,140
Mains and services - new transfer main	-	349,000	50,000	-
Mains and services - filtration plant	650,000	-	-	-
Metering equipment	2,000	3,500	2,000	-
Tools and equipment	2,000	2,000	2,000	-
New van	-	10,000	-	-
TOTAL CAPITAL EXPENDITURE	£664,000	£374,500	£304,000	£99,140

APPENDIX

THE LADIES COLLEGE (Senior School)

	Budget 2008 / 2009		Budget 2007/ 2008		Accounts 2006 / 2007	
	£	£	£	£	£	£
INCOME						
Bank interest received		-		-		56,418
Fees		1,215,400		1,131,500		1,940,757
Miscellaneous income		38,000		31,000		20,723
Registration fees		-		-		4,825
States grant		1,776,600		1,680,000		858,572
TOTAL INCOME		3,030,000		2,842,500		2,881,295
EXPENSES						
Art	10,800		-		-	
Audit fee	5,800		4,000		3,750	
Books and stationery	79,200		83,000		72,931	
Examination fees	56,900		50,300		41,951	
Fixed asset acquisition costs	80,000		68,000		42,661	
General administration expenses	30,000		30,000		13,816	
Laboratory and D and T expenses	19,000		20,000		18,347	
Maintenance of buildings, ground and equipment	143,000		140,000		123,022	
Maintenance wages	116,000		112,000		104,299	
Office and administration salaries	120,000		110,000		97,832	
Rates, taxes, insurance	23,000		23,000		13,868	
Recruitment and relocation	18,000		18,000		8,426	
Sports, conferences and field trips	25,800		28,500		24,922	
Staff training	16,300		15,000		7,487	
Teachers salaries	2,100,000		2,020,000		1,851,267	
Utilities	42,000		44,000		32,682	
TOTAL EXPENSES		2,885,800		2,765,800		2,457,261
SURPLUS FOR THE YEAR		144,200		76,700		424,034
SURPLUS BROUGHT FORWARD FROM PREVIOUS YEAR		715,981		94,192		215,247
SURPLUS CARRIED FORWARD TO NEXT YEAR		£860,181		£170,892		£639,281

PROPOSITIONS

The States are asked to decide:-

I.- Whether, after consideration of the Budget Report dated the 28th October, 2008, of the Treasury and Resources Department, they are of the opinion:-

(See detailed Propositions which follow the attached Budget Report)

II.- Whether they are of the opinion to approve the following Expenditure Budgets for the year 2009:-

1. Policy Council
2. Treasury and Resources Department
3. Commerce and Employment Department
4. Culture and Leisure Department
5. Education Department
6. Environment Department
7. Health and Social Services Department
8. Home Department
9. Housing Department
10. Public Services Department
11. Social Security Department
12. Public Accounts Committee
13. Scrutiny Committee
14. States Assembly and Constitution Committee
15. Capital Reserve

III.- Whether they are of the opinion to approve the Budgets for 2009 and Probable Outturns for 2008 for the following:-

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

IV.- Whether they are of the opinion to note the Budget for 2009 of the States of Alderney.

(NB The Policy Council supports the 2009 Budget.)

IN THE STATES OF THE ISLAND OF GUERNSEY ON THE 27th DAY OF NOVEMBER, 2008

The States resolved as follows concerning Billet d'État No XIV dated 7th November 2008

- I. After consideration of the Budget Report dated the 28th October, 2008, of the Treasury and Resources Department: -
 1. To immediately transfer the sum of £26,442,805 to the Capital Reserve.
 2. To transfer the sum of £20,000,000 to the Capital Reserve on 1 January 2009.
 3. To agree that the net proceeds of the sale of Nelson Place will be transferred to the Capital Reserve.
 4. To transfer the sum of £8,000,000 from the Contingency Reserve Fund on 1 January 2009.
 5. To approve the cash limits for ordinary revenue and capital expenditure for 2009 for individual Departments and Committees totalling £328,750,000 as set out in paragraph 5.6 of this Report.
 6. To authorise the Treasury and Resources Department to increase the 2008 revenue expenditure budget of the Health and Social Services Department to fund the additional costs of Out of Island Treatment.
 7. To note that the Treasury and Resources Department has guaranteed the Aurigny Group's borrowing facility of £1.75million with the Royal Bank of Scotland International.
 8. That the rates of excise duty in Guernsey and Alderney on the under mentioned goods shall be varied as follows:

Cigarettes	£183.21 per kilogram
Cigars	£170.12 per kilogram
Hand rolling tobacco	£158.42 per kilogram
Other manufactured tobacco	£137.42 per kilogram
Tobacco leaf – unstemmed	£152.53 per kilogram
Tobacco leaf - stemmed	£154.07 per kilogram
Petrol other than any fuel used for the purpose of air navigation	31p per litre
Petrol used for the purpose of marine navigation where supplied by an approved trader	17p per litre
Gas oil	31p per litre

Beer brewed by an independent small brewery	38p per litre
Other beer	59p per litre
Spirits not exceeding 5.5 per cent volume	44p per litre
Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£6.33 per litre
Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£8.41 per litre
Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume
Cider produced by an independent small cider-maker	38p per litre
Other cider	59p per litre
Light wines not exceeding 5.5 per cent volume	44p per litre
Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£1.79 per litre
Other wines	£2.86 per litre

9. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2008” and to direct that the same shall have effect as an Ordinance of the States.
10. That the rates of Tax on Real Property in Guernsey and Alderney with effect from 1 January 2009 shall be as set out in paragraph 4.26 of this Report.
11. To approve the draft Ordinance entitled “The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2008” and to direct that the same shall have effect as an Ordinance of the States.
12. To approve the abolition, with effect from 1st January 2010, of the 2% reduction in document duty payable on registration of a further conveyance within one year and one day.
13. To approve the draft Ordinance entitled “The Document Duty (Amendment) Ordinance, 2008” and to direct that the same shall have effect as an Ordinance of the States.
14. (a) That, subject to the provisions of the Income Tax (Guernsey) Law, 1975 and to the provisions of this Proposition:
 1. For the year of charge 2009 the allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the individual standard rate, shall be the allowances specified in Part A of the First Schedule to this Proposition; and
 2. For the year of charge 2010 the allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the individual standard

rate, shall be the allowances specified in Part B of the First Schedule to this Proposition.

- (b) That the allowances specified in Parts A and B of the First Schedule to this Proposition shall only be granted to an individual who has made a claim in accordance with the provisions of the Income Tax (Guernsey) Law, 1975, and who has proved that the conditions applicable to such allowances and prescribed in the Second Schedule to this Proposition have been fulfilled.
- (c) That “Family Allowances” means Family Allowances payable under the Family Allowances (Guernsey) Law, 1950, as amended; and “the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment.

FIRST SCHEDULE

A.

Year of Charge 2009

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

Nature of Allowance

Amount of Allowance

1. **Personal Allowance.**

- | | |
|--|--|
| (i) for married persons. | Tax at the individual standard rate on £17,400. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (ii) for married persons where, at the commencement of the year of charge either he, or his wife living with him, was of the age of 64 years or over. | Tax at the individual standard rate on £19,000. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (iii) for married persons where, at the commencement of the year of charge both he, and his wife living with him, were of the age of 64 years or over. | Tax at the individual standard rate on £20,600. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (iv) for single persons. | Tax at the individual standard rate on £8,700. |
| (v) for single persons aged 64 years or over at the commencement of the year of charge. | Tax at the individual standard rate on £10,300. |

2. **Dependent Relative Allowance.**

In respect of each dependent relative – tax at the individual standard rate on £2,800 or on the amount of the contributions whichever is less:

Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £5,900 the allowance shall be reduced to tax at the individual standard rate on such sum as remains after subtracting from £2,800 the sum of £1 for every pound by which the dependent relative's income exceeds £5,900.

Provided further that if any Family Allowances are payable in respect of the dependent relative, the allowance shall be further reduced to tax at the individual standard rate on such sum as remains after subtracting from £2,800, or such lesser sum as remains after deducting from £2,800 the sum of £1 for every pound by which the dependent relative's income exceeds £5,900, the sum of £233 for every month in the year of charge for which such Family Allowances are payable.

3. **Infirm Person's Allowance.** Tax at the individual standard rate on £2,800.
4. **Housekeeper Allowance.** Tax at the individual standard rate on £2,800.
5. **Wife's Earned Income Allowance.** Tax at the individual standard rate on a sum equal to the amount of the claimant's wife's net qualifying income but not exceeding tax at the standard rate on £8,700.
6. **Life Assurance Allowance.** Tax at the individual standard rate on a sum equal to one-eighth of the allowable premiums or payments or deductions.
7. **Charge of Children Allowance.** Tax at the individual standard rate on £5,900.
8. **Retirement Annuity Allowance.** Tax at the individual standard rate on a sum equal to the qualifying premiums or contributions.

B.**Year of Charge 2010**

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

Nature of Allowance**Amount of Allowance****1. Personal Allowance.**

- | | |
|--|--|
| (i) for married persons. | Tax at the individual standard rate on £18,100. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (ii) for married persons where, at the commencement of the year of charge either he, or his wife living with him, was of the age of 64 years or over. | Tax at the individual standard rate on £19,750. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (iii) for married persons where, at the commencement of the year of charge both he, and his wife living with him, were of the age of 64 years or over. | Tax at the individual standard rate on £21,400. Provided that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. |
| (iv) for single persons. | Tax at the individual standard rate on £9,050. |
| (v) for single persons aged 64 years or over at the commencement of the year of charge. | Tax at the individual standard rate on £10,700. |

2. **Dependent Relative Allowance.** In respect of each dependent relative – tax at the individual standard rate on £2,900 or on the amount of the contributions whichever is less:
- Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £6,150 the allowance shall be reduced to tax at the individual standard rate on such sum as remains after subtracting from £2,900 the sum of £1 for every pound by which the dependent relative’s income exceeds £6,150.
- Provided further that if any Family Allowances are payable in respect of the dependent relative, the allowance shall be further reduced to tax at the individual standard rate on such sum as remains after subtracting from £2,900, or such lesser sum as remains after deducting from £2,900 the sum of £1 for every pound by which the dependent relative’s income exceeds £6,150, the sum of £242 for every month in the year of charge for which such Family Allowances are payable.
3. **Infirm Person’s Allowance.** Tax at the individual standard rate on £2,900.
4. **Housekeeper Allowance.** Tax at the individual standard rate on £2,900.
5. **Wife’s Earned Income Allowance.** Tax at the individual standard rate on a sum equal to the amount of the claimant’s wife’s net qualifying income but not exceeding tax at the standard rate on £9,050.
6. **Life Assurance Allowance.** No Allowance.
7. **Charge of Children Allowance.** Tax at the individual standard rate on £6,150.
8. **Retirement Annuity Allowance.** Tax at the individual standard rate on a sum equal to the qualifying premiums or contributions.

SECOND SCHEDULE

Conditions applicable to the allowances specified in the First Schedule.

1. Personal Allowance

- (1) The conditions to be fulfilled to entitle the claimant to the personal allowance are:-
- (a) for married persons -
- (i) that in the year of charge his wife is living with him or is wholly maintained by him; and
- (ii) that in computing his assessable income for that year he is not entitled to make any reduction on account of any payment made for his wife's maintenance.

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

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

2. Dependent Relative Allowance

- A. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in the case of a child receiving higher education are:-
- (a) that the child in respect of whom an allowance is claimed -
- (i) is the child of the claimant, or
- (ii) is the illegitimate child of the claimant and in the year of charge is maintained by the claimant;
- (b) that on the first day of August in the year of charge, the child is over the age of nineteen years and is, in that year of charge, receiving full-time instruction at any university, college, school or other educational establishment.
- (2) The expression "child" shall include a stepchild, and a child who has been lawfully adopted shall be treated as the child of the individual by whom he has been so adopted and not as the child of the natural parent.

- (3) Where a man and a woman are cohabiting as husband and wife and either has a child in respect of whom a dependent relative allowance is claimable the man or woman as the case may be, and by a notice in writing addressed to the Administrator, may elect that, for the purposes of the said allowance, the child shall be treated as if it were the child of the cohabitee.
 - (4) In computing the amount of a child's income in his own right, no account shall be taken of any sum to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment.
 - (5) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.
- B. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in any other case are:-
- (a) that the claimant at his own expense maintains or contributes towards the maintenance of a person being a relative of the claimant or of the claimant's spouse; and
 - (b) that the person so maintained is prevented by incapacity due to old age or infirmity from maintaining himself; and
 - (c) that the claim relates to a dependent relative in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (2) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.

3. Infirm Person's Allowance

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

Provided that the allowance shall not be granted by reason of infirmity unless throughout the year the claimant or the

claimant's spouse was permanently incapacitated by physical or mental infirmity;

- (b) if such an individual is a relative of the claimant or of the claimant's spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that individual, that the claim has been relinquished;
 - (c) that the claim relates to an infirm person in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (2) Not more than one allowance shall be allowed to any claimant for any year.

4. Housekeeper Allowance

- (1) The conditions to be fulfilled to entitle the claimant to a housekeeper allowance are:-
- (a) that the claimant is a widow or widower;
 - (b) that in the year of charge a person is employed or maintained by the claimant solely for the purpose of acting in the capacity of a housekeeper for the claimant;
 - (c) if such person is a relative of the claimant or of the claimant's deceased spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that person, that the claim has been relinquished;
 - (d) that the claim relates to a housekeeper in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.
- (2) A housekeeper allowance shall not be granted to any individual for any year in respect of more than one person.
- (3) A housekeeper allowance shall not be granted to any individual for any year if such individual is entitled for that year to a personal allowance for married persons, or to an infirm person's allowance.
- (4) "Housekeeper" means a person who is responsible by delegation for the management of the household, including arrangements for food, housekeeping expenditure and the care of linen and laundry.

5. Wife's Earned Income Allowance

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

6. Life Assurance Allowance

- (1) The conditions to be fulfilled to entitle a claimant to an allowance in respect of life assurance are:-
 - (a) that the claimant has effected an assurance on his own life or on the life of his wife; or
 - (b) that the claimant has contracted for a deferred annuity on his own life or on the life of his wife; or
 - (c) that the claimant is, under the provisions of any Law or under the terms or conditions of his employment, liable to the payment of any sum or to the deduction from his emoluments of any sum, for the purpose of securing a deferred annuity to his widow or provision for his children after his death not being a sum which may be claimed as an authorised deduction under the provisions of sub-section (3) of section 8 of the Income Tax (Guernsey) Law, 1975; and
 - (d) that the claim relates to a policy effected prior to 1 January 2008.
- (2) Subject to the provisions of the next succeeding paragraph the allowable premiums, payments or deductions shall be the amount of any premium paid, payments made or deductions suffered by the claimant in the year of charge in respect of any such assurance, contract or liability.
- (3) Notwithstanding the provisions of the preceding paragraph:-
 - (a) No allowance shall be made in respect of any premium payments or deductions to the extent to which they exceed in the aggregate one-sixth of the assessable income of the claimant;
 - (b) No allowance shall be made in respect of any premium or other payment on any policy for securing a capital sum on death (whether in conjunction with any other benefit or not) to the extent that the premium or other payment exceeds an amount

equal to seven per cent of the actual capital sum assured, and in calculating any such capital sum no account shall be taken of -

- (i) any sum which is payable on the happening of any contingency other than death; or
 - (ii) the value of any premium agreed to be returned; or
 - (iii) any benefit by way of bonus, share of profits, or otherwise which is not the sum actually assured.
- (c) No allowance shall -
- (i) be made in respect of policies of insurance or contracts for deferred annuities except in respect of premiums payable on policies for securing a capital sum on death, whether in conjunction with any other benefit or not; or
 - (ii) be made in respect of premiums payable during the period of deferment in respect of a policy of deferred assurance:

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

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

7. Charge of Children Allowance

- (1) The conditions to be fulfilled to entitle a claimant who is also entitled to the personal allowance for married persons to a charge of children allowance are:-

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

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

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

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

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

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

8. Retirement Annuity Allowance

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

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

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

II. To approve the following Expenditure Budgets for the year 2009:-

1. Policy Council
2. Treasury and Resources Department
3. Commerce and Employment Department
4. Culture and Leisure Department
5. Education Department
6. Environment Department
7. Health and Social Services Department
8. Home Department
9. Housing Department
10. Public Services Department
11. Social Security Department
12. Public Accounts Committee
13. Scrutiny Committee
14. States Assembly and Constitution Committee
15. Capital Reserve

III.- To approve the Budgets for 2009 and Probable Outturns for 2008 for the following:-

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

IV.- To note the Budget for 2009 of the States of Alderney.

S M D ROSS
HER MAJESTY'S DEPUTY GREFFIER