

# Annual Accounts 2009 - 2010

*Together with the report of the Principal Auditor Thereon*



Government of Gibraltar





**Gibraltar Audit Office**  
23 John Mackintosh Square  
Gibraltar

The Honourable Haresh K Budhrani QC  
Speaker of the Gibraltar Parliament  
Gibraltar

11 March 2011

Dear Mr Speaker

I herewith submit my report on the audit of the public accounts of Gibraltar for the year ended 31 March 2010, together with the accounts certified by me. I shall be grateful if you would arrange for the report and accounts to be laid before Parliament pursuant to Section 74(2) of the Constitution of Gibraltar.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'J C Posso', written over a horizontal line.

J C Posso  
Principal Auditor

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# REPORT OF THE PRINCIPAL AUDITOR

**on the Public Accounts of  
Gibraltar  
for the financial year ended  
31 March 2010**



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### **Reporting Authority**

1.1.1 Section 74(1) of the Constitution of Gibraltar requires the public accounts of Gibraltar and of all courts of law and all authorities and offices of the Government to be audited and reported on by the Principal Auditor. Section 74(2) requires that such reports be submitted and laid before the Gibraltar Parliament. Section 74(3) lays down that in the exercise of his functions under the Constitution the Principal Auditor shall not be subject to the direction or control of any other person or authority.

1.1.2 The provisions of Part IX of the Public Finance (Control and Audit) Act empower the Principal Auditor to audit and report on the accounts of every person or body that is in receipt of a contribution from public moneys, or in respect of whom the Government has given a guarantee to any person, or whose operations may impose or create a liability on any public moneys - not being a body corporate whose accounts the Principal Auditor is for the time being specifically required or empowered to audit and report on under any other law. A copy of every such audited account and any report of the Principal Auditor thereon is required to be laid before the Gibraltar Parliament.

1.1.3 The Principal Auditor is also required to audit the accounts of a number of other bodies, such as those of statutory authorities and government agencies, and to report thereon in accordance with the relevant legislation. He also has a statutory obligation to audit liquidators' accounts in respect of companies in compulsory liquidation, official trustee accounts of debtors adjudged bankrupt and, by agreement, audits a number of other accounts.

### **Audit Evidence**

1.2.1 The audit programme of work, decided annually by the Principal Auditor, is designed to provide sufficient and appropriate audit evidence in order to offer a reasonable basis for an opinion to be given on the general accuracy and regularity of the Government's financial and accounting transactions. Given the significant volume and diversity of these transactions such evidence is obtained by applying selective and sampling procedures. In deciding the level of selective testing and sample sizes, account is taken of the results of in-depth reviews designed to identify possible areas of weakness and/or risk and also on the degree to which reliance and assurance can be placed on Treasury, departmental accounting practices and internal control systems.

### **Reporting Process**

1.3.1 The Principal Auditor has discretion as to the form and content of his annual report on the public accounts of Gibraltar. However, he generally restricts himself to reporting matters that he considers significant and/or constitute an actual or potential loss of public resources, a lack of financial control, an impairment of accountability and a breach of, or non-compliance with, legislative or other requirements. He does not generally report errors or deficiencies that, in his opinion, have been, or are being, satisfactorily rectified, except where deficiencies have resulted in a loss to the public purse. Departments covered in this report are not the only departments that have been subjected to audit examination since the last report.

1.3.2 Audit views, advice, recommendations and other observations contained in the report on the annual accounts are discussed with Controlling Officers and Receivers of Revenue who are requested for their views and comments. Where appropriate, responses from auditees are summarised for inclusion in the annual report.

## **Value for Money Audit**

1.4.1 Value for Money (VFM) examinations assess the extent to which government departments and other public bodies have employed their resources; whether financial, human or material; in the performance of their functions and activities. VFM audits principally provide independent information, advice and assurance concerning economy, efficiency and effectiveness in the major fields of revenue, expenditure and the management of resources, including the evaluation of service quality and the measurement of performance. VFM reviews also highlight appropriate means of securing improvements in financial control and value for money, and encourage, support and assist audited bodies in taking proper action where improvements are shown to be necessary and cost effective in order to enhance accountability.

1.4.2 Although the Principal Auditor does not yet have specific statutory authority to carry out VFM examinations he has been doing so, with the support of the Government, since 1992. VFM reviews do not question the merits of policy objectives. However, the means by which policy objectives are pursued, the implementation arrangements and controls, the costs incurred and the results achieved are all legitimate subjects for VFM examinations.

1.4.3 Three VFM reviews have been completed since the audit report on the annual accounts for the financial year 2008-09. A summary of the main findings and recommendations is presented in Part 5 of this report.

1.4.4 Draft VFM reports are discussed with the audited body concerned with a view to identify any fundamental differences of opinion on the main facts and conclusions to ensure accuracy and completeness as well as a balanced and fair presentation. Reports do incorporate responses received to the main issues raised.

1.4.5 Audit work on VFM exercises conducted so far has generally shown to have a positive and valuable effect on departments and other public bodies, by providing them with a greater awareness regarding areas covered by the audit programme of VFM studies and from improvements made to systems and procedures on the specific areas examined.

1.4.6 The Principal Auditor reports both good practice and management deficiencies. The selection of topics for investigation is based on a systematic review of government spending with particular attention given to areas where the largest resources are involved, where VFM is judged most at risk and where there are greater opportunities to enhance performance. All studies undertaken as part of the VFM programme should have a lasting benefit to the audited body through improved service delivery, financial savings and/or improved governance.

1.4.7 The Principal Auditor is committed to continue developing VFM reviews given that VFM examinations play a crucial role in providing an independent assessment on whether government departments and other public entities are spending taxpayers' money economically, efficiently and effectively.

## **General**

2.1.1 Section 52 of the Public Finance (Control and Audit) Act requires the Accountant General within a period of 9 months, or such longer period as shall be allowed, after the close of each financial year to sign and transmit to the Principal Auditor accounts showing fully the financial position of the Government of Gibraltar at the end of such financial year. Pursuant to Section 52, the public accounts of Gibraltar for the financial year ending 31 March 2009 were submitted to me on 23 December 2010.

## **Statement of Assets and Liabilities**

2.2.1 The statement of Assets and Liabilities, prepared as part of the public accounts of Gibraltar, does not reflect a large number of government assets, as the government accounting system is maintained on a cash basis. Assets not shown include government housing and buildings, vehicles, debtors, as well as shareholding in government-owned companies and joint venture companies. Liabilities, such as sundry creditors are similarly not shown in the Statement.

2.2.2 The statement of Assets and Liabilities therefore represents only year-end cash assets and liabilities. A note to this effect appears in the statement of Assets and Liabilities in the Annual Accounts.

## **Consolidated Fund**

2.3.1 *General* - The Consolidated Fund consists of all revenues and other moneys raised or received for the purposes of the Government of Gibraltar, except revenues or other moneys that are payable by or under any law into some other fund. All expenditure from the Consolidated Fund must be authorised by an appropriation law or by the Gibraltar Constitution or any other law in force in Gibraltar.

2.3.2 During the financial year 2009-10, the recurrent revenues of Government Agencies, Authorities and certain other entities have been paid into and thus constitute the revenue of the Consolidated Fund, and the expenditure by such public undertakings have been funded from these revenues as provided by the Public Finance (Control and Audit) (Amendment) Act 2011.

2.3.3 Borrowing during the financial year 2009-10 by the Consolidated Fund totalled £188.72m. An explanation is provided in paragraph 2.9.2 of this report.

2.3.4 The Consolidated Fund balance on 31 March 2010 stood at £291.67m, compared to £80.87m on 31 March 2009, an original estimate of £84.10m and a forecast outturn of £287.90m. The Consolidated Fund balance figure on 31 March 2009 and the original estimate figure do not include the recurrent revenues and expenditure of Government Agencies, Authorities and certain other entities.

2.3.5 *Consolidated Fund – Revenue* - Recurrent revenue income during the financial year 2009-10 was £266.41m, compared to an original estimate of £249.03m, a forecast outturn of £264.45m and an increase of £22.13m (9.06%)

compared to the previous year's recurrent revenue yield of £244.28m. The year-on-year rise was mainly due to an increase in receipts from Import Duties £14.60m, Income Tax £6.15m, Company Tax £2.60m, Gaming Tax £1.85m, the transfer of surplus from the Gibraltar Port Authority £1.58m and Ground and Sundry Rents £0.64m. On the other hand, there was a year-on-year decrease in Port Receipts (now under the Gibraltar Port Authority) of £2.01m, Special Funds Management Charges (discontinued) £1.85m and Consolidated Fund Interest £1.50m.

2.3.6 The total recurrent revenues during the financial year 2009-10 of the public undertakings mentioned in paragraph 2.3.2 above was £67.85m.

2.3.7 There was an exceptional item of Reserve Account revenue during the financial year 2009-10 in respect of compensation for the Motor Vessel New Flame of £5.5m. The Government concluded a settlement agreement with the New Flame's owners and the insurers responsible for the wreck removal operation, whereby a compensation of £5.5m, for possible environmental damage, was paid to the Government. This money will be used to advance and benefit the environment, or its protection.

2.3.8 A revaluation of the Euro accounts on 31 March 2010 yielded an appreciation of investments amounting to £0.63m.

2.3.9 I hereunder provide explanations received from Receivers of Revenue for the major variances between original estimates and actual revenue during the financial year 2009-10: -

Head 1 – Income Taxes

Subhead 1 – Income Tax

Original Estimate - £112,000,000

Actual Revenue - £115,642,782

In his reply, the Commissioner of Income Tax stated that the increase in receipts was directly attributable to the following:

- An increase in the annual average earnings;
- The settlement by one employer of substantial PAYE tax arrears; and
- Continued progress made by the department in the timely payment by employers of current PAYE.

Head 1 – Income Taxes

Subhead 2 – Company Tax

Original Estimate - £26,000,000

Actual Revenue - £28,532,883

The Commissioner of Income Tax explained that the increase in collections was mainly due to:

- The department's efforts in promptly assessing and collecting corporation tax; and
- The payment of corporation tax by one large new company that came in after the "grandfather" provisions ended and, therefore, paid at the full rate.

PART 2

Head 2 – Duties, Taxes and Other Receipts

Subhead 1 – Import Duties

Original Estimate - £54,000,000

Actual Revenue - £61,915,773

The Collector of Customs explained that the increase in import duty collections was largely due to increases in rates of import duty on cigarettes, other tobacco and motor spirits implemented during the financial year 2009-10.

Head 3 – Gambling Fees, Taxes and Lottery

Subhead 1 – Gaming Tax

Original Estimate - £9,500,000

Actual Revenue - £11,247,706

The Principal Secretary, Gambling Division informed me that the increase was largely attributable to the decision by two gaming companies to relocate their online betting operations to Gibraltar, together with the expansion and consolidation of the existing operators.

Head 3 – Gambling Fees, Taxes and Lottery

Subhead 4 – Government Lottery - Surplus

Original Estimate - £1,000

Actual Revenue - £632,181

The Accountant General explained that the £1,000 is a token amount provided in the estimates, as the surplus can vary significantly from year to year.

Head 4 – Rates and Rents

Subhead 1 – General Rates and Salt Water Charges

Original Estimate - £14,500,000

Actual Revenue - £14,083,770

In her reply, the Accountant General stated that the estimate was based on figures provided by Land Property Services Limited.

Head 4 – Rates and Rents

Subhead 2 – Ground and Sundry Rents

Original Estimate - £1,900,000

Actual Revenue - £2,609,545

Again, the Accountant General said that the estimate was based on figures provided by Land Property Services Limited.

Head 5 – Departmental Fees and Receipts

Subhead 47 – Court Fees

Original Estimate - £160,000

Actual Revenue - £617,797

The Registrar, Supreme Court informed me that the increase in revenue was mainly due to poundage payable on vessels arrested and sold by her as Admiralty Marshal during the financial year 2009-10.

Head 6 – Government Earnings

Subhead 6 – Other Reimbursements

Original Estimate - £750,000

Actual Revenue - £1,169,330

The Accountant General explained that the estimate was based on the forecast outturn of the previous year and that the variance was attributable to one-off sums in respect of unidentifiable electricity consumer deposits pre-1991 and moneys received from insurers in respect of claims pertaining to expenditure of a non-capital nature incurred by various government departments in connection with the grounding of the MV New Flame.

2.3.10 *Consolidated Fund – Expenditure* - Recurrent expenditure for 2009-10 stood at £237.06m, compared to an original estimate of £229.92m, a forecast outturn of £239.01m and an increase of £13.99m (6.27%) compared against the previous year's recurrent expenditure of £223.07m.

2.3.11 The Reserve Account expenditure during the financial year 2009-10 was £12.00m in respect of a contribution to the Improvement and Development Fund, compared to the previous year's expenditure of £7.50m. In addition, there was an exceptional item of Reserve Account expenditure during the financial year 2009-10 of £0.77m in respect of the "Tribunal under Section 64 of the Constitution" and the "Swine Flu Expenses".

2.3.12 I hereunder highlight the reasons provided by Controlling Officers on variances between the original estimates and the actual expenditure for the financial year 2009-10, which in my opinion merited an explanation: -

Head 03 – Pensions

Subhead 1 – Pensions

Original Estimate - £17,000,000

Actual Expenditure - £18,160,778

The Accountant General informed me that the Treasury's estimate submission of £18.7m was subsequently reduced to £17m.

Head 03 – Pensions

Subhead 2 – Gratuities under the Pensions Act

Original Estimate - £4,000,000

Actual Expenditure - £5,162,036

The Accountant General explained that the Treasury's submission was based on information submitted by departments in relation to officers who had expressed an intention to retire during the following financial year and that the variance was as a result of the differences between the information submitted by departments and the actual number of officers who retired.

Head 05 – Public Debt Charges

Subhead 1 – Bank Interest and Other Costs

Original Estimate - £500,000

Actual Expenditure - £3,157,969

The Accountant General explained that the variance was attributable to costs in relation to the Interest Rate Swap Agreements entered into during the financial year 2009-10.

Head 5A – Family and Community AffairsSubhead 2 Other Charges – (5) Payment to Social Assistance Fund - Import Duty

Original Estimate - £7,200,000

Actual Expenditure - £9,000,000

The Principal Secretary, Family, Youth and Community Affairs informed me that the variance was primarily as a result of the contribution of £1.5m made by the Social Assistance Fund to Gibraltar Community Care Trust during the financial year 2009-10. In addition, there was an increase in the number of payments in connection with claims in respect of Social Assistance Payments, Elderly Persons Minimum Income Guarantee and Child Welfare Grants.

Head 5A – Family and Community AffairsSubhead 2 Other Charges – (6) Contribution to Elderly Care Agency

Original Estimate - £7,015,000

Actual Expenditure - £1,124,820

Subhead 2 Other Charges – (7) Contribution to Social Services Agency

Original Estimate - £6,012,000

Actual Expenditure - £890,597

Subhead 2 Other Charges – (10) Contribution to Care Agency

Original Estimate - £Nil

Actual Expenditure - £11,884,000

The Principal Secretary, Family, Youth and Community Affairs forwarded the Care Agency's Chief Executive's reply where she explained that the net overall increase in expenditure was mainly due to pay-related costs.

Head 6G – UtilitiesSubhead 2 Other Charges – (4)(a) Salt Water System: Contract - AquaGib Ltd

Original Estimate - £3,690,000

Actual Expenditure - £4,137,521

The Chief Technical Officer informed me that the increased expenditure was mostly attributable to an increase in salaries accepted by Government of 3.78% over three years. In addition, there was an increase in the cost of materials and an increase in the Flexible Cost Adjustment charge with effect from 1 July 2009.

Head 7A – HealthSubhead 2 Other Charges – (a) Contribution to Gibraltar Health Authority - Recurrent

Original Estimate - £25,536,000

Actual Expenditure - £29,540,000

In her reply the Accountant General copied correspondence from the Finance Director, Gibraltar Health Authority where he explained that the additional contribution was mainly attributable to cover increased spending in pay-related costs, additional expenditure on prescribed drugs, pharmaceuticals and sponsored patients.

**Consolidated Fund - Unauthorised Expenditure**

2.4.1 All Consolidated Fund expenditure in the financial year 2009-10 was covered by appropriation as required under Section 69 of the Constitution of Gibraltar.

## Consolidated Fund - Unauthorised Use of Savings

2.5.1 There was no unauthorised use of savings in the financial year 2009-10.

### Improvement and Development Fund

2.6.1 *General* - The Improvement and Development Fund (IDF) ended the financial year 2009-10 with a balance of £26.24m, compared to an original estimate of £0.12m, a forecast outturn of £21.68m and the previous year's balance of £78.74m.

2.6.2 *Revenue* - The revenue of the IDF for 2009-10 was £21.98m, compared to an original estimate of £20.64m, a forecast outturn of £22.06m and the previous year's revenue of £117.76m.

2.6.3 I obtained explanations from Receivers of Revenue for the larger variances between original estimates and actual revenue for the financial year 2009-10 and hereunder highlight the explanations provided to me: -

#### Head 101 – Contribution and Loans

##### Subhead 2 – Loans

Original Estimate - £1,000

Actual Revenue - £8,486,600

The Accountant General explained that the approved budget was a token provision and as the public debt was short of the £200m maximum allowed under the law by £8.5m, it was decided to borrow the remainder during the financial year 2009-10.

#### Head 102 – Sale of Government Properties and Other Premia

##### Subhead 1 – Land and Building Sales and Leases

Original Estimate - £8,200,000

Actual Revenue - £1,334,758

The Accountant General, as in previous years, stated that it is always difficult to estimate the revenue from land and building sales accurately. However, the original Treasury submission was £7.5m and this, together with delays in land sales, contributed to the variance.

2.6.4 *Expenditure* - The expenditure of the IDF for the financial year 2009-10 was £74.48m, compared to an original estimate of £105.79m, a forecast outturn of £79.12m and the previous year's expenditure of £39.87m.

2.6.5 I hereunder detail the reasons provided to me by Controlling Officers on the variances between the original estimates and the actual expenditure for the financial year 2009-10 that I considered of major significance: -

#### Head 102 – Projects

##### Subhead 3 – New Roads and Parking Projects (a) Dudley Ward Tunnel Access Safety Works

Original Estimate - £3,000,000

Actual Expenditure - £4,526,968

The Chief Executive, Technical Services, explained that the budget submission had been £5m and was unaware of the reason why this was subsequently decreased to £3m. Notwithstanding this explanation, the Financial Secretary informed me that, as with all other project submissions, an allowance is made by him for possible slippage.

Head 102 – Projects

Subhead 3 – New Roads and Parking Projects (b) Roads Improvements and New Roads

Original Estimate - £25,000,000

Actual Expenditure - £6,314,843

Head 102 – Projects

Subhead 5 – Relocation Costs (a) MOD

Original Estimate - £15,000,000

Actual Expenditure - £12,310,427

The Financial Secretary explained that the projections of expenditure on the above-mentioned on-going major projects are revised on a quarterly basis and the approved budget is the best estimate available on how these projects are proceeding at that point in time, and what is considered to be likely in view of past experience with such capital expenditure. He also emphasised that it is usual for there to be slippage in these capital projects and many of the estimates factor in an element of this, providing as realistic an estimate as possible.

Head 102 – Projects

Subhead 6 – Other Projects (e) New Airport Terminal Building

Original Estimate - £24,000,000

Actual Expenditure - £14,833,979

In her reply, the Accountant General stated that the under-spend appeared to be attributable to slippage in the project.

Head 102 – Projects

Subhead 6 – Other Projects (g) Women’s Hostel

Original Estimate - £1,600,000

Actual Expenditure - £636,485

The Heritage Conservation Officer explained that the contractor had under-estimated the difficulty in accessing the site and that finding alternative arrangements caused significant delays resulting in the under-expenditure.

Head 102 – Projects

Subhead 6 – Other Projects (k) Revetments and Promenades

Original Estimate - £Nil

Actual Expenditure - £1,536,830

The Chief Executive, Technical Services informed me that the expenditure related to the works required to repair and upgrade the revetments along the western reclamation, which were severely damaged during the October 2008 storms. He further brought to my attention that it was not possible at the time of the estimates submission to prepare estimated costs until the design solutions were defined.

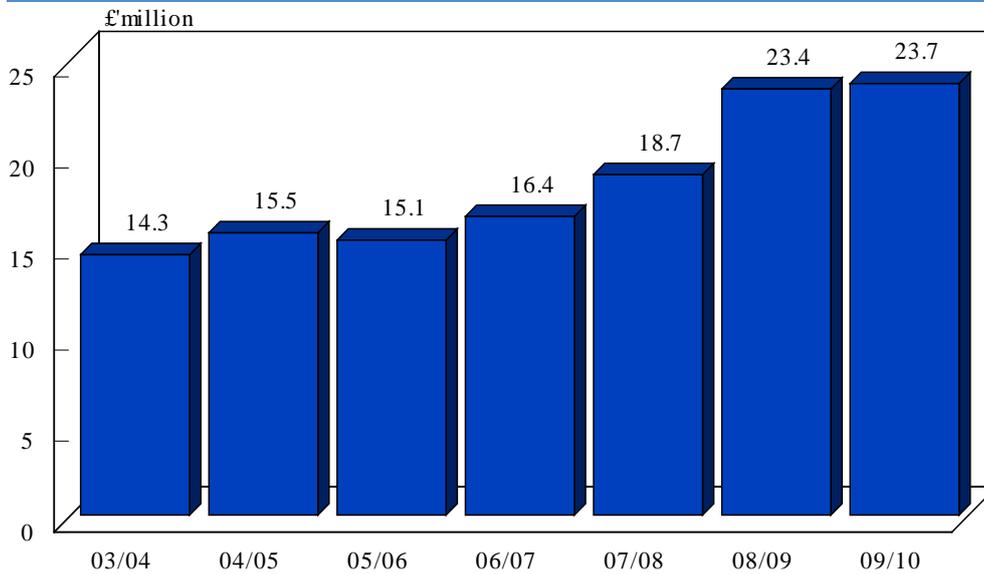
## **Special Funds**

2.7.1 *Note Security Fund* - The value of Gibraltar currency notes in circulation at the end of the financial year 2009-10 stood at £23.69m, compared with £23.40m at the end of March 2009, an increase of £0.29m (1.2%). The currency notes in circulation by denomination as at 31 March 2010 is shown in Figure 1 overleaf.

**Figure 1**

<u>Notes in Circulation</u>				<u>Value</u>	
£50	Series AA	99,000	x	£50	£4,950,000
£20	Series AA/AB	548,000	x	£20	£10,960,000
£20	Series CCC	170,000	x	£20	£3,400,000
£10	Series AA	306,000	x	£10	£3,060,000
£10	Series B	30,000	x	£10	£300,000
£5	Series MM	203,000	x	£5	£1,015,000
					<u>£23,685,000</u>

2.7.2 Figure 2 illustrates the value of Gibraltar currency notes in circulation during the last seven years:

**Figure 2**

2.7.3 At the end of the financial year 2009-10, the value of the Note Security Fund totalling £26.48m exceeded the value of the notes in circulation amounting to £23.69m by £2.79m (11.8%). As mentioned in previous reports the Currency Notes Act provides that the whole or part of the excess over 110% of the value of the currency notes in circulation on the last day of any financial year may be transferred to the Consolidated Fund. However, consequent to an administrative decision during the financial year 1996-97 no further transfers have been made as from the end of that financial year in order to create a reserve for any future Gibraltar coinage liabilities that may arise, as there is no corresponding fund for Gibraltar coinage.

2.7.4 No reprints of Gibraltar currency notes were made during the financial year 2009-10.

2.7.5 Sales of Gibraltar currency notes to collectors during the financial year 2009-10 were 1,422 notes valued at £16,919 by Gibraltar Philatelic Bureau Limited and 6,612 notes valued at £49,856 by the Treasury Department.

2.7.6 *Savings Bank Fund* - The net expenditure for the financial year ended 31 March 2010 was £0.64m, compared to a net income of £2.85m for the previous financial year. In addition, there was a capital gain on the Fund's investments

amounting to £0.69m, compared to a capital gain on the Fund's investments during the previous year amounting to £0.64m. On 31 March 2010, the deposits of the bank, excluding £0.05m of accrued interest, stood at £308.36m, an increase of £81.09m compared to the previous year's total deposits, which amounted to £227.27m. The level of non-Government deposits at the end of the year 2009-10 decreased by £18.64m to £83.74m compared to the balance held at the end of the previous year of £102.38m. The decrease of £18.64m was largely as a result of depositors transferring their funds to debentures issued directly by the Government of Gibraltar. On the other hand, Government deposits on 31 March 2010 stood at £224.63m, an increase of £99.73m against the balance held at the end of the previous year amounting to £124.90m.

2.7.7 The Gibraltar Savings Bank (Amendment) Act, which came into operation on 24 July 2008, provides, inter alia, for the surplus in revenues in any year to be transferred to the Consolidated Fund provided that the assets of the Gibraltar Savings Fund will thereafter be not less than the liabilities to depositors, as represented by the deposits in the Gibraltar Savings Bank. The consequence of the amendment is that it is no longer necessary for the Gibraltar Savings Bank to maintain a reserve balance. The end-of-year reserves as at 31 March 2010 stood at £0.69m compared to £0.64m the previous year.

## **Gibraltar Government Lottery**

2.8.1 The Gibraltar Government Lottery account for the financial year 2009-10 shows a surplus of £632,181 on the year's operations against the estimated surplus of £201,000 and the previous financial year's surplus of £147,880.

2.8.2 The actual net proceeds on the sale of lottery tickets during the financial year 2009-10 was £4,733,818, an increase of £633,818 (15.5%) compared against the estimate for the year of £4,100,000 and a rise of £185,514 (4.1%) compared to the previous financial year's net proceeds amounting to £4,548,304.

2.8.3 Prizes unclaimed and minor prizes on returned tickets from the previous year's draws allocated during the financial year 2009-10 amounting to £171,429 decreased by £28,571 (14.3%) compared to the estimate of £200,000 and decreased by £69,053 (28.7%) against the previous financial year's figure of £240,482.

2.8.4 Unsold tickets in respect of draws held during 2009-10 accounted for 22.4% of overall tickets available for sale. Major prizes on returned tickets resulted in winnings by Government of 26.2% of total major prizes compared with 13.8% during 2008-09, 33.2% in 2007-08 and 15.5% during 2006-07.

2.8.5 The value of the "Prizes on Returned Tickets" amounting to £923,500 during the financial year 2009-10, compared to £486,500 in the previous year, was the main contributory factor for the year-on-year increase in the surplus.

2.8.6 As previously reported sharp fluctuations continue in the financial results of the Gibraltar Government Lottery, largely due to the high levels of unsold tickets. Notwithstanding these trends, the Treasury Department, and in some instances the contracted administrator, have continued the publicity campaign in order to boost ticket sales.

2.8.7 The Agreement between the Government of Gibraltar and the contracted administrator of the Government Lottery expired on the last lottery draw in

December 2008. However, the Agreement, which was initially extended until the end of June 2010 under the same terms and conditions of the expired Agreement, was subsequently further extended until 31 March 2011. Since most of the marketing strategy initiatives have essentially been driven and carried out by the Treasury Department, the Accountant General agreed with my recommendation to include a condition in the new contract agreement to the effect that the successful applicant be made fully responsible for the marketing initiatives on the sale of the lottery.

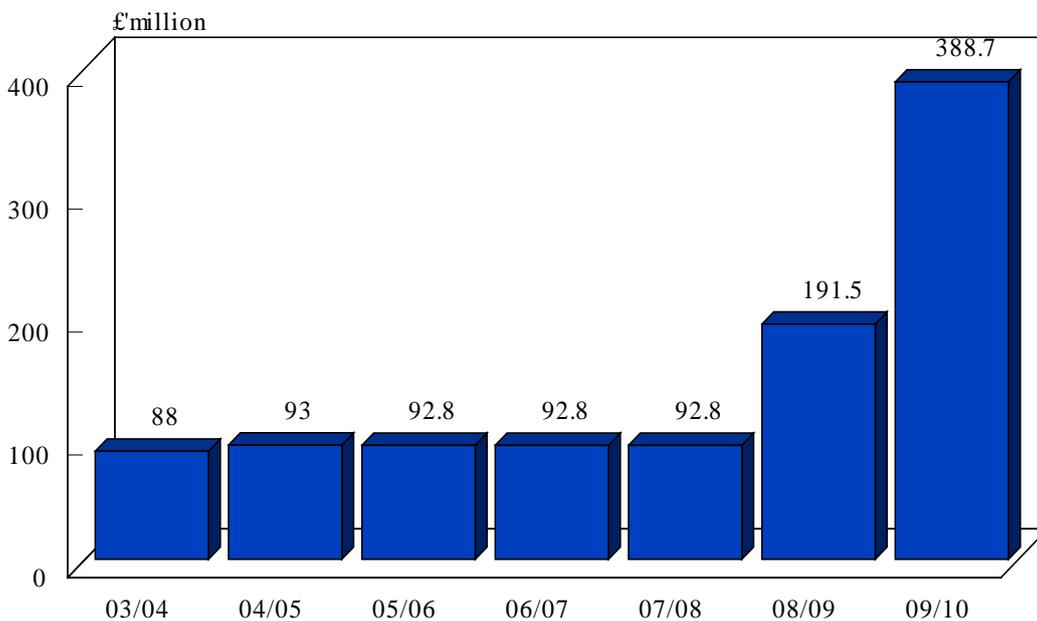
## Public Debt

2.9.1 The Public Debt of Gibraltar stood at £388.7m on 31 March 2010, a year-on-year increase of £197.2m. However, the Net Public Debt (Public Debt less Cash Reserves) stood at £139.2m on 31 March 2010 compared to £61.9m on 31 March 2009.

2.9.2 Under the Borrowing Powers Act 2008, any amounts borrowed by the Government may be credited to either the Consolidated Fund or to the Improvement and Development Fund. It has hitherto been the practice for the Government to credit amounts borrowed to the Improvement and Development Fund, except any borrowing for the purpose of refinancing existing public debt, which has been channelled through the Consolidated Fund. The Financial Secretary informed me that in view of the world financial crisis, the concept of Net Public Debt was introduced in the Borrowing Powers Act 2008. Moneys were borrowed for the first time as a precautionary measure rather than for immediate use. The result is that the Government now has a large Cash Reserve in the Consolidated Fund, which it does not intend to use if this will cause the prescribed Net Public Debt (Aggregate Public Debt less Cash Reserves) to be exceeded.

2.9.3 Figure 3 depicts the level of Public Debt as at the end of the last seven financial years.

**Figure 3**



2.9.4 Figure 4 shows Public Debt movement during the financial year 2009-10.

#### Figure 4

<b>Public Debt as at 1 April 2009</b>		£191,513,400
<u>Redemptions and Repayments during the year</u>		
<u>Debentures:</u>		
Government of Gibraltar - Special Issue of Pensioners' Monthly Income Registered Debentures 2008	£8,955,100	
Government of Gibraltar - Special Issue of Pensioners' Monthly Income Registered Debentures 2010	£506,100	
Government of Gibraltar - Special Issue of 3-Year Fixed Pensioners' Monthly Income Registered Debentures 2011	£430,000	
Government of Gibraltar - Pensioners' Monthly Income Registered Debentures	£4,420,000	
Government of Gibraltar - Monthly Income Registered Debentures	£8,165,100	
Government of Gibraltar - Special Issue of 6% Monthly Income Registered Debentures to Gibraltar Community Care Ltd	£9,466,500	
	<u>£31,942,800</u>	
		£159,570,600
<u>Borrowing during the year</u>		
<u>Commercial Borrowing:</u>		
Barclays Bank PLC	£96,500,000	
Natwest Offshore Limited	£46,500,000	
<u>Debentures:</u>		
Government of Gibraltar - Special Issue of Pensioners' Monthly Income Registered Debentures 2008	£16,088,500	
Government of Gibraltar - Special Issue of 3-Year Fixed Pensioners' Monthly Income Registered Debentures 2011	£19,820,800	
Government of Gibraltar - Special Issue of 3-Year Fixed Monthly Income Registered Debentures 2012	£22,588,700	
Government of Gibraltar - Special Issue of 3-Year Fixed Monthly Income Registered Debentures 31 December 2012	£8,541,000	
Government of Gibraltar - Pensioners' Monthly Income Registered Debentures	£13,782,700	
Government of Gibraltar - Monthly Income Registered Debentures	£5,330,100	
	<u>£229,151,800</u>	
<b>Public Debt as at 31 March 2010</b>		<u>£388,722,400</u>
<b>Represented by:-</b>		
<u>Commercial Borrowing:</u>		
Barclays Bank PLC	£100,000,000	25.7%
Natwest Offshore Limited	£50,000,000	12.9%
		<u>£150,000,000</u>
Balance carried forward		£150,000,000

Balance brought forward	£150,000,000
<u>Debentures:</u>	
Government of Gibraltar - Special Issue of Pensioners' Monthly Income Registered Debentures 2008	£54,810,500 14.1%
Government of Gibraltar - Special Issue of Pensioners' Monthly Income Registered Debentures 2010	£24,092,700 6.2%
Government of Gibraltar - Pensioners' Monthly Income Registered Debentures	£32,270,600 8.3%
Government of Gibraltar - Special Issue of 3-Year Fixed Pensioners' Monthly Income Registered Debentures 2011	£79,584,300 20.5%
Government of Gibraltar - Special Issue of 3-Year Fixed Monthly Income Registered Debentures 2012	£22,588,700 5.8%
Government of Gibraltar - Special Issue of 3-Year Fixed Monthly Income Registered Debentures 31 December 2012	£8,541,000 2.2%
Government of Gibraltar - Monthly Income Registered Debentures	£16,834,600 4.3%
	£388,722,400

## Loans issued by the Government of Gibraltar

2.10.1 *Improvement and Development Fund* - No new loans were issued from the Improvement and Development Fund during the financial year 2009-10 and two loans were fully repaid during the financial year. At the end of March 2010 six of the seven active loans were keeping to repayments in accordance with their respective agreements.

2.10.2 The position concerning the defaulter of a loan issued on 16 January 2003 amounting to £48,000 plus interest is that the case is still under review and no decision has yet been taken on how the outstanding amount owed is to be treated. The total debt as at 8 January 2011 was £66,212, made up of £45,600 in respect of capital, £12,828 relating to loan agreement interest and £7,784 in connection with default interest.

## Cash Losses Written-off and Abandoned Claims

2.11.1 I hereunder provide the reasons for the write-offs and abandoned claims during the financial year 2009-10, which in my opinion merited an explanation.

2.11.2 *Income Tax - Social Insurance Contributions, Corporation Tax, Self-employed Individuals, Employers' PAYE Deductions and PAYE (Individuals) Assessments* - On 29 May 2009, the Financial Secretary authorised the write-off of the amount of £2,754,344 in respect arrears of the following:

- Social Insurance contributions amounting to £1,205,622 due by 5 companies that had either been struck-off or liquidated, 30 companies that had either ceased trading or were abandoned, 2 companies that had negotiated a large payment towards their debts and 31 other company debts that had become statute-barred;
- Corporation Tax totalling £94,065 owed by 7 companies that have been wound-up and 10 companies that had either ceased trading or were abandoned;

## PART 2

- The sum of £931,983 due by 48 Self-employed Individuals who had left the jurisdiction, the debts of 19 deceased individuals and 1 debt considered irrecoverable;
- An amount of £349,849 in respect of Employers' PAYE deductions due by 27 companies that have been wound-up, 55 companies that have either ceased trading or were abandoned and 2 companies whose debts were considered irrecoverable; and
- PAYE (individuals) assessments amounting to £172,825 due by 142 individuals who had left the jurisdiction and the debts of 38 deceased individuals.

2.11.3 On 16 March 2010, a further write-off amounting to £2,253,611 was approved by the Financial Secretary in respect of the following arrears:

- The sum of £1,139,028 of Social Insurance contributions due by 62 companies that had either ceased trading, were abandoned or had become statute-barred and 10 companies that had either been wound-up, liquidated or were in the process of being liquidated and had no assets;
- Corporation Tax totalling £916,718 owed by 54 companies that had either ceased trading, were abandoned or had become statute-barred, 36 companies that have been wound-up or liquidated, 8 companies that were in the process of either being wound-up or liquidated and had no assets and 1 company, which had been placed into administration and had no funds to distribute; and
- Employers' PAYE deductions amounting to £197,866 due by 24 companies that had either ceased trading or were abandoned, 8 companies that have been wound-up and 1 company whose debt was considered irrecoverable. In the majority of the cases the directors had left the jurisdiction.

2.11.4 *Income Tax – Estate Duty Arrears* - The Financial Secretary authorised the write-off on 28 January 2010 of the sum of £48,923 relating to Estate Duty liability and accrued interest amounting to £865,338 in respect of nine estates of persons who died between 1981 and 1995 and the debts were considered by the Commissioner of Estate Duties to be irrecoverable.

2.11.5 *Income Tax – Overpayment of Salary* - An amount totalling £6,831 was authorised by the Financial Secretary on 30 March 2010 to be written-off in respect of an error in the 2002-2005 Income Tax salary scales.

2.11.6 *Treasury – General Rates and Salt Water Charges* - During the financial year 2009-10 the Financial Secretary authorised the write-off of the sum of £737,732 in respect of General Rates and Salt Water Charges and £684,264 of penalties, as detailed hereunder:

- General Rates and Salt Water Charges amounting to £621,504 and penalties totalling £530,582 owed by 115 companies as a result of the debts having become statute-barred, of which 7 companies had been struck-off by the Registrar;
- General Rates and Salt Water Charges amounting to £18,057 and penalties due totalling to £3,283 owed by 1 company that had been dissolved, having no realisable assets and the debt becoming statute-barred;

- General Rates and Salt Water Charges totalling £12,283 and penalties amounting to £2,414 owed by 1 company that had been liquidated due to the said company having no realisable assets and the debt becoming statute-barred;
- General Rates and Salt Water Charges amounting to £7,978 and penalties amounting to £12,841 due by 1 inactive company;
- General Rates and Salt Water Charges totalling £2,162 due by 1 company that had been dissolved and had no realisable assets;
- Penalties totalling £73,904 due by 16 companies after all outstanding General Rates and Salt Water Charges had been paid;
- General Rates and Salt Water Charges amounting to £75,632 owed by 25 individuals and penalties amounting to £27,553 owed by 24 individuals as a result of the debts becoming statute-barred;
- General Rates and Salt Water Charges amounting to £116 and penalties totalling £6 due by 1 individual as a result of an agreement reached after a longstanding dispute was resolved; and
- Penalties amounting to £33,681 owed by 29 individuals after all General Rates and Salt Water Charges arrears had been paid.

2.11.7 *Treasury – Ground and Sundry Rents* - The Financial Secretary authorised the write-off during the financial year 2009-10 of the sum of £54,104 in respect of Ground and Sundry Rents deemed irrecoverable relating to:

- 2 companies owing £48,212 having been struck-off by the Registrar and whose debts had become statute-barred;
- A company's debt amounting to £3,308 as a result of an agreement reached after a longstanding dispute was resolved;
- An individual's debt amounting to £2,340 as a result of an agreement reached after a longstanding dispute was resolved; and
- A deceased person's debt amounting to £244.

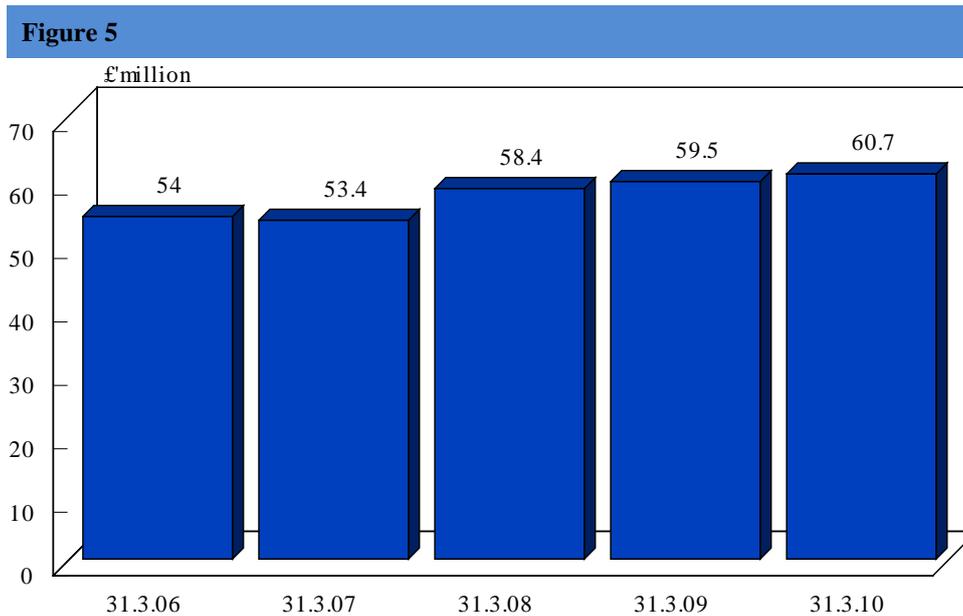
2.11.8 *Housing – Arrears of Hostel Fees* - On 30 March 2010 the Financial Secretary authorised the write-off of arrears of Hostel Fees amounting to £9,371 in respect of 16 tenants' debts becoming statute-barred, 9 residents having left Gibraltar, 4 deceased tenants' debts and the debt of a tenant unable to work due to a medical condition.

2.11.9 *Youth – Theft of Moneys* - The sum of £5,284 was authorised by the Financial Secretary on 25 March 2010 to be written-off in respect of moneys found to be stolen from the office at the Youth Centre on 30 August 2004. The moneys were mainly from collections from events at the Youth Pavilion on 27 and 28 August 2004 and collections from individuals participating in an overseas youth outing. The Financial Secretary was reluctant to authorise the write-off of these moneys until a full police investigation had been carried out and confirmation from the Treasury Department that the Youth Office's security procedures were satisfactory.

## Arrears of Revenue

2.12.1 Arrears of Revenue due to Government on 31 March 2010 stood at £60.71m compared to £59.47m at the end of the previous financial year. In accordance with the provisions of the Public Finance (Control and Audit) (Amendment) Act 2011 the recurrent revenues of Government Agencies, Authorities and certain other entities are paid into and thus constitute the revenue of the Consolidated Fund, it follows that the arrears of these entities now form part of the arrears of revenue due to Government.

2.12.2 Figure 5 shows the comparable position of quantifiable debts owed to Government over the last five financial years, inclusive of the arrears of Government Agencies, Authorities and certain other entities.



2.12.3 Disregarding arrears of Government Agencies, Authorities and certain other entities the overall year-on-year decrease in arrears of revenue of £7.14m was mainly as a result of year-on-year decreases in Company Tax of £4.92m, General Rates and Salt Water Charges of £1.16m and Estate Duties of £0.86m.

2.12.4 *Arrears of Import Duties* - Arrears in respect of Import Duties as at 31 March 2010 stood at £941,740, an increase of £111,457 compared against the previous year's arrears position of £830,283. The arrears position as at 31 December 2010 had improved from 31 March 2010 by £200,350 to £741,390. These arrears arise as a consequence of cheques issued by importers, mostly companies, having been returned by banks due to the said importers having insufficient funds in their respective bank accounts.

2.12.5 *Arrears of Non-Resident School Fees* - Arrears due in respect of Non-Resident School Fees as at 31 March 2010 totalling £77,367 rose year-on-year by £25,381 (48%). The arrears position as at 31 December 2010 had again escalated from 1 April 2010 by £13,910 (18.0%) to £91,277.

2.12.6 I wrote to the Director of Education and Training on 5 January 2011, expressing my serious concern at the fact that the arrears in respect of non-residents school fees as at 30 September 2010 had deteriorated by £21,540 compared against the 31 March 2010 arrears position and by £46,921 compared to the arrears position

as at 31 March 2009. I, therefore, commented to him that these arrears were rapidly escalating and that very limited, or no, action appeared to be exercised in order to recover these debts.

2.12.7 In my memorandum to the Director, I stated that there were 12 debtors collectively owing a total of £22,707 as at 30 September 2010, who had not made a single payment towards their debts since at least 31 March 2009 and a further 9 debtors owing £49,426 as at 30 September 2010, whose debts had increased since 31 March 2009 by £23,349. I also commented to him that the position as at 30 September 2010 for the period since 31 March 2010 was that the debts of 16 debtors amounting to £25,573 remained static and the debts of 10 debtors amounting to £63,575 had increased by £20,090. At the close of this report, and despite three reminders, the Director of Education and Training had not replied to my memorandum.

2.12.8 A recent review of the arrears statement as at 31 December 2010 revealed that 13 debtors collectively owing £25,472, representing 27.9% of the total debt as at 31 December 2010, had not made a single payment towards their debts since at least 31 March 2009. In addition, the debts of 8 defaulters had increased by £21,823 since at least 31 March 2009.

2.12.9 *Arrears of Scholarship Fees – Reimbursements* - The arrears due in respect of reimbursements of Scholarship Fees as at 31 March 2010 amounting to £422,305 increased year-on-year by £7,783. The position as at 31 December 2010 was that arrears had considerably increased from 1 April 2010 by £52,499 to £474,804.

2.12.10 On 5 January 2011, I wrote to the Director of Education and Training expressing my grave concern that 39 debtors with a total debt amounting to £152,530, representing 32.4% of the total debt as at 30 September 2010, had not made a single payment since 31 March 2009. I also mentioned to him that within the above-mentioned 39 debtors there were 16 debtors listed in my memorandum dated 17 May 2007 to him who had not made a single payment during the financial year 2006-07, who owed a total of £61,065 as at 31 March 2007 and still owed the same debt as at 30 September 2010, except for one debtor whose debt increased by £4,552. I therefore asked the Director what action was being taken or he intended to take against these debtors to ensure that debts that have remained static for a long period did not eventually become statute-barred.

2.12.11 In addition, in the same memorandum I expressed to him that during the period 1 April 2009 to 30 September 2010, 22 other debtors jointly owing £51,534 as at 30 September 2010 had made limited collective repayments of £3,660 towards their debts, the least having paid £20 and the most having paid £300 during the said period. At the close of this report, the Director of Education and Training had not replied to my memorandum.

2.12.12 A recent review of the arrears position as at 31 December 2010 revealed that 38 debtors collectively owing £147,583 (equating to 31.1% of the total debt as at 31 December 2010), out of a total 149 debtors, had not made a single payment towards their debts since at least 31 March 2009.

2.12.13 *Arrears of Hostel Fees* - Arrears in respect of Hostel Fees as at 31 March 2010 effectively increased year-on-year by £2,885 to £53,180, as during the financial year the Financial Secretary authorised the write-off of the sum of £9,371 as explained in paragraph 2.11.8 of this report.

2.12.14 On 5 November 2010 I wrote to the Principal Secretary, Housing requesting, inter alia, the following information:

- when the amount, due by a company in liquidation that had not been lodged with the liquidator, be requested to be written-off; and
- when would the sums that became statute-barred on 31 March 2010 be requested to be written-off.

2.12.15 The Principal Secretary replied on 3 February 2011 to inform me that he proposed to request a write-off of the amount due by the company in liquidation and sums having become statute-barred up to the end of February 2011 during the month of March 2011.

2.12.16 The position as at 31 December 2010 was that Hostel Fees arrears had again increased by £9,127 to £62,307 from the arrears position as at 31 March 2010. I am informed that no legal action is enforced against hostel fees debtors.

2.12.17 *Arrears of Tourist Sites Receipts* - The arrears position of Tourist Sites Receipts as at 31 March 2010 increased year-on-year by £41,687 to £177,527. However, these arrears were within the credit period terms established by the Gibraltar Tourist Board. Although arrears as at 31 December 2010 had dramatically increased to £287,141, the arrears due were also within the credit period terms established by the Gibraltar Tourist Board.

2.12.18 *Arrears of Ship Registration Fees* - Arrears of Ship Registrations as at 31 March 2010 totalling £31,396 increased year-on-year by £16,462. The position as at 31 December 2010 was that arrears had again increased by a staggering £87,393 from the March 2010 arrears position.

2.12.19 The Maritime Administrator informed me that £23,505 of the debt was due by a company in liquidation and that the sum had been lodged with the liquidator. The remaining arrears mainly related to pending invoices from April 2010 onwards, of which he expected that the vast majority would be settled by March 2011.

2.12.20 *Arrears of Airport Departure Tax* - Arrears due in respect of Airport Departure Tax as at 31 March 2010 stood at £297,510, a decrease of £124,390 compared to the previous financial year-end arrears of £421,900. The position as at 31 December 2010 was that arrears had increased slightly by £4,720 to £302,230. The information in respect of amounts settled by carriers by the end of February 2011 regarding arrears as at 31 December 2010 was not available at the close of this report nor whether the amount due by one carrier, for the period July 2009 to March 2010 amounting to £62,220, was still pending payment.

2.12.21 *Arrears of Fees and Concessions* - Arrears due in connection with airport Fees and Concessions increased from £53,408 as at 31 March 2009 to £92,790 as at 31 March 2010. However, the position as at 31 December 2010 was that arrears decreased by £33,314 to £59,476. The information in respect of amounts settled by concessionaires by the end of February 2011 regarding arrears as at 31 December 2010 was not available at the close of this report.

2.12.22 *Arrears of Airport Landing Fees* - There was a very slight decrease in the arrears in respect of Airport Landing Fees as at 31 March 2010 of £992 compared to the previous financial year-end arrears position of £129,392. However, arrears as at

31 December 2010 increased by £13,308 to £141,708. The information in respect of amounts settled by carriers by the end of February 2011 regarding arrears as at 31 December 2010 was not available at the close of this report nor whether the amount due by one carrier, for the period August 2009 to March 2010 amounting to £27,139, was still pending payment.

2.12.23 *Arrears of Sale of Stamps* - Arrears of Sale of Stamps increased by £10,261 from £48,067 as at 31 March 2009 to £58,328 as at 31 March 2010. Arrears as at 31 December 2010 had risen from the position as at 31 March 2010 by a further £27,172 to £85,500. However, all the amount due as at the end of December 2010 had been collected by 1 March 2011.

2.12.24 *Arrears of Terminal Mail Fees* - Arrears of Terminal Mail Fees as at 31 March 2010 substantially decreased year-on-year by £99,897 to £78,513. Notwithstanding that the arrears position as at 31 December 2010 escalated dramatically from the end of March 2010 by £476,918 to £555,431, the majority of the debt amounting to £528,783 was paid by 4 March 2011.

2.12.25 *Arrears of Fines and Forfeitures* - The arrears as at 31 March 2010 amounting to £210,660 decreased year-on-year by £75,774.

2.12.26 On 4 January 2011, the Financial Secretary appointed the Chief Executive of the Gibraltar Courts Service the Receiver of Revenue of Fines and Forfeitures, as well as for two other Consolidated Fund revenue subheads, in accordance with the provisions of Section 17 of the Public Finance (Control and Audit) Act.

2.12.27 On 24 January 2011, the Chief Executive replied to my letter of 14 January 2011 wherein I requested information regarding the level of arrears of Fines and Forfeitures as at 31 December 2010. In his reply, he explained that shortly after taking up the post of Chief Executive of the Gibraltar Courts on 1 October 2010, he felt concern at the accuracy of the collection system and the computer database used to provide information on arrears of Fines and Forfeitures. In order to verify the information held in the database the printed records had to be manually added, revealing a difference of around £200,000 with the database figures.

2.12.28 The Chief Executive also submitted to me the statement of arrears of revenue as at 31 December 2010, which showed the arrears position at £439,593. Within this return the amount due as at 31 December 2010 relating to 31 March 2010 was reported as £331,000, demonstrating that the arrears reported as £210,660 in the statement of arrears of revenue as at 31 March 2010 was clearly understated.

2.12.29 The Chief Executive shared my concern regarding the deficient reporting format of the computer system and confirmed that with the planned computer systems for the courts, he hoped to be able to produce accurate arrears information in the future. The Chief Executive agreed that the escalating arrears was a great cause of concern and explained the details of his proposed overall enforcement strategy.

2.12.30 *Government Agencies and Authorities* - As I mentioned in paragraph 2.12.1 of this report, as a result of the provisions of the Public Finance (Control and Audit) (Amendment) Act 2011, the arrears of the under-mentioned Government Agencies and Authorities are now required to be reported upon in the public accounts of Gibraltar.

2.12.31 *Gibraltar Electricity Authority – Arrears of Sale of Electricity to Consumers and Commercial Works Fees* - The arrears of Sale of Electricity to Consumers as at 31 March 2010 stood at £7,202,419 compared to £7,435,124 as at 31 March 2009, a decrease of £232,705. The position as at 31 December 2010 was that arrears had significantly increased by £535,913 to £7,738,332.

2.12.32 Commercial Works Fees arrears stood at £349,758 as at 31 March 2010, a year-on-year decrease of £209,021. However, arrears as at 31 December 2010 increased considerably by £593,087 to £942,845, of which one company owed the sum of £568,198 as at 31 December 2010.

2.12.33 *Gibraltar Port Authority – Arrears of Tonnage Dues, Berthing Charges, Port Arrival and Departure Tax, Bunkering Charges and Miscellaneous Charges* - The arrears position of the collective revenue under the responsibility of the Chief Executive and Captain of the Port significantly increased year-on-year by £534,726 from £240,779 as at 31 March 2009 to £775,505 as at 31 March 2010. The overall arrears position as at 31 December 2010 had again deteriorated substantially by £231,660 to £1,007,165.

2.12.34 I wrote to the Chief Executive and Captain of the Port on 14 January 2011, expressing concern that arrears had significantly increased from 31 March 2009 to 31 March 2010 and again as at 31 December 2010. In his reply of 16 January 2011, the Chief Executive and Captain of the Port explained that a review of the tariff structure in May 2009, which substantially increased the berthing and tonnage dues, on average by 48.8%, undoubtedly led to a rise in arrears. In addition, he explained that the invoicing policy was also reviewed with the object of speeding up the process of invoicing clients the day the vessel completed operations, leading to an almost immediate arrears position. Notwithstanding this, he reiterated that in the event of non-payment of invoices on a timely manner, agents had been advised that their operator's licences would be removed. The Chief Executive and Captain of the Port also explained that another factor that had raised arrears was the fact that there was an unprecedented revenue stream from arrested vessels, which could actually take several months before payment is received.

2.12.35 *Gibraltar Health Authority – Arrears of Hospital Fees* - Hospital Fees arrears as at 31 March 2010 stood at £177,247 compared to £24,687 on the previous financial year-end. The increase mainly relates to a debt owed by one patient for the sum of £117,450. The position as at 31 December 2010 was that arrears had escalated by £154,852 to £332,099. The increase largely relates to the debt owed by the same patient, which as at 31 December 2010 stood at £241,200. This debt is currently being reviewed and a decision is pending.

2.12.36 *General* - Arrears of Income Tax, Corporation Tax, General Rates and Salt Water Charges, Ground and Sundry Rents and House Rents, are dealt with in Part 3 of this report.



### Income Tax

3.1.1 *Receipts* - The combined yield from Income Tax and Corporation Tax for the financial year 2009-10 was £144.18m, an increase of £8.76m (6.47%) compared to collections amounting to £135.42m during the previous financial year. Figure 6 provides a break-down of these receipts for the financial years 2007-08 to 2009-10.

**Figure 6**

	2007-08	2008-09	2009-10
PAYE	£92,401,983	£97,243,581	£104,567,678
Individuals	£10,224,981	£13,242,613	£12,738,820
Section 67*	£1,843,632	£1,738,771	£927,332
(Less Refunds)	(£1,823,272)	(£2,731,869)	(£2,591,048)
	£102,647,324	£109,493,096	£115,642,782
Corporation Tax	£24,269,135	£25,931,897	£28,532,883
	£126,916,459	£135,424,993	£144,175,665

Note: \* Payment of tax by or in respect of construction sub-contractors.

3.1.2 *Arrears of Revenue* - The combined arrears of Income Tax and Corporation Tax on 31 March 2010 stood at £41.05m, a decrease of £5.17m from the previous financial year's arrears position of £46.22m. The decrease in arrears is primarily due to Corporation Tax and Self-Employed arrears having decreased year-on-year by £4.92m and £1.93m respectively. On the other hand, Employers' PAYE deductions arrears increased year-on-year by £1.74m. During the financial year 2009-10 write-offs were authorised of amounts deemed irrecoverable in respect of Corporation Tax £1.01m, Self-Employed Tax £0.93m, Employers' PAYE deductions Income Tax £0.55m and PAYE (Individuals) Assessments £0.17m.

3.1.3 Figure 7 summarises the arrears position as at 31 March 2010 and compares it to the previous two financial year-ends.

**Figure 7**

	31-Mar-08	31-Mar-09	31-Mar-10
Assessments on:			
Individuals	£9,695,041	£8,354,204	£8,295,579
Self-Employed	£14,125,278	£13,936,203	£12,008,051
Companies	£14,493,126	£16,919,627	£12,000,304
	£38,313,445	£39,210,034	£32,303,934
Tax due from Employers'			
- PAYE deductions	£6,544,760	£7,010,992	£8,746,214
	£44,858,205	£46,221,026	£41,050,148

Note: The arrears shown in Figure 7 include estimated assessments totalling £9,569,441 (Companies - £4,545,724; Self-employed - £4,174,171 and Individuals - £849,546) as well as assessments due after 31 March 2010 amounting to £3,918,843 (Self-employed - £2,068,402; Companies - £1,599,049 and Individuals - £251,392). There is also a considerable amount of arrears in respect of companies in liquidation.

3.1.4 *Tax due from Employers' PAYE deductions* - Figure 8 shows the age structure of known PAYE arrears in the last five financial years as at the end of each of the tax years shown:

**Figure 8**

<b>Tax Year</b>	<b>31/03/06</b>	<b>31/03/07</b>	<b>31/03/08</b>	<b>31/03/09</b>	<b>31/03/10</b>
Pre 88/89	£11,284	£2,431	£2,431	£1,716	£1,716
88/89	£6,883	£2,019	£2,019	£2,019	£2,012
89/90	£28,545	£12,800	£12,800	£12,800	£12,389
90/91	£75,325	£24,954	£21,616	£21,616	£12,047
91/92	£51,638	£23,421	£19,229	£12,323	£10,599
92/93	£112,741	£54,291	£50,209	£43,046	£28,358
93/94	£94,265	£62,149	£61,850	£60,261	£31,272
94/95	£92,986	£54,499	£52,411	£50,861	£25,804
95/96	£111,123	£87,737	£80,420	£71,625	£47,918
96/97	£179,059	£142,842	£153,295	£124,875	£67,618
97/98	£288,980	£202,395	£192,399	£180,532	£99,358
98/99	£479,772	£388,100	£318,947	£303,021	£224,787
99/00	£359,833	£263,221	£227,023	£247,118	£144,505
00/01	£389,418	£248,274	£215,523	£202,569	£139,573
01/02	£725,594	£546,505	£429,860	£369,882	£348,002
02/03	£914,001	£833,336	£736,853	£664,655	£599,878
03/04	£933,362	£821,225	£790,945	£613,771	£561,003
04/05	£1,621,580	£835,140	£780,621	£528,353	£402,604
05/06	-	£1,287,336	£724,726	£647,335	£581,036
06/07	-	-	£1,671,583	£922,632	£725,094
07/08	-	-	-	£1,929,982	£1,557,566
08/09	-	-	-	-	£2,989,435
09/10	-	-	-	-	£133,640
<b>Total</b>	<b>£6,476,389</b>	<b>£5,892,675</b>	<b>£6,544,760</b>	<b>£7,010,992</b>	<b>£8,746,214</b>

3.1.5 A test examination carried out on 11 February 2011 of 20 employers' records to verify whether payments of Employers' PAYE deductions were being made for the tax year 2009-10 and part of 2010-11 revealed that:

- during the tax year 2009-10, 17 out of the 20 employers sampled had paid on average by the due date or within one month of the due date. The remaining 3 employers had paid on average within two months after the due date;
- the average debtor payment frequency for the tax year 2009-10 for the companies sampled was as follows:

<u>Average debtor days</u>	<u>Percentage of companies</u>
between 1 and 30 days	85%
more than 30 days and less than 60 days	15%

- there was a further improvement during the tax year 2010-11 to January 2011 in which 18 out of the 20 employers sampled had either on average paid on time or within one month after the due date. The remaining 2 companies had paid on average within thirty-two and thirty-four days after the due date.

3.1.6 On 31 January 2011, a total of 275 annual returns submitted by employers of PAYE deductions made from employees for the tax year 2009-10 had amounts outstanding totalling £2.16m (as shown in Figure 9 below), of which £1.44m was owed by 29 employers, compared to 235 annual returns of PAYE deductions made from employees submitted for the previous tax year amounting to £3.00m outstanding on 1 February 2010.

**Figure 9**

<b>Amount owed</b>	<b>Number of companies</b>	<b>Outstanding Amount</b>	<b>Percentage of overall outstanding debt</b>
under £100	41	£1,018	0.05%
between £100 and £1,000	63	£31,575	1.46%
over £1,000 and £20,000	142	£695,506	32.13%
over £20,000	29	£1,436,526	66.36%
	<u>275</u>	<u>£2,164,525</u>	

3.1.7 Figure 10 below depicts the number of companies in the last eight tax years as at 31 January 2011 that had submitted annual returns of PAYE deductions made from employees, but had still not paid the Employers' PAYE deductions payments for those tax years.

**Figure 10**

<b>Tax Year</b>	<b>Number of annual returns of PAYE (P8's) deductions from employees</b>	<b>Outstanding Amount</b>
2002-03	41	£595,061
2003-04	45	£531,828
2004-05	55	£367,831
2005-06	79	£627,940
2006-07	117	£554,448
2007-08	175	£1,403,014
2008-09	218	£2,921,251
2009-10	275	£2,164,525
<b>Total</b>	<b>1,005</b>	<b>£9,165,898</b>

3.1.8 The Commissioner of Income Tax informed me that he was content that most employers were paying within the due date or shortly after the due date, and confirmed that he is actively pursuing recalcitrant employers. He further explained that the constant level of Employers' PAYE deductions arrears is as a result of large sums still tied down to Employers' PAYE deductions arrears agreements and, although payments are being received through arrears instalment payments, there is also an element of additional Employers' PAYE deductions being added following receipt of company accounts and additional P8 amounts added from directors' fees.

3.1.9 The Commissioner, once again, explained that he had implemented a strategy of stricter controls on the collection of PAYE and Social Insurance contributions from recalcitrant employers under a dedicated Compliance and Enforcement Section within the Income Tax Office. This section is responsible to monitor employers failing to pay the monthly Employers' PAYE and Social Insurance deductions made from

employees by the due dates, with a view that legal action will be instigated immediately on those employers who do not comply.

3.1.10 *Employers P8 and P8A Declarations* - On 31 January 2011 a total of 117 employers failed to comply with the legal requirement to submit an annual return of PAYE deductions made from employees for the tax year 2009-10 compared to 347 on 29 January 2010 for the tax year 2008-09.

3.1.11 In addition, on 31 January 2011 a total of 379 employers had still not submitted the P8A declaration form for the period April 2007 to June 2007 compared to 425 employers on 31 January 2010 for the same period (as a result of the reform and introduction of the Social Insurance Contributions System effective from 1 April 2007). Since the amounts outstanding are not quantifiable these are not reflected in the relevant PAYE arrears amount. Although the amount owed is impossible to ascertain, the Commissioner maintains that these unquantifiable PAYE arrears are not considerable, as an element of the employers failing to submit the returns are made up by non-trading companies. However, the Commissioner explained that the duties of the Compliance and Enforcement Section included the chasing of PAYE tax due as well as the associated documentation.

3.1.12 Figure 11 shows the number of companies in the last six tax years as at 31 January 2011 that had still not submitted their annual returns of PAYE deductions made from their employees.

<b>Figure 11</b>	
<b>Tax Year</b>	<b>Number of annual returns of PAYE deductions from employees (P8's)</b>
2004-05	127
2005-06	119
2006-07	163
2007-08	129
2008-09	139
2009-10	117

3.1.13 *PAYE Individuals* - A follow-up review conducted on 26 January 2011 regarding the tax situation by profession of a sample of the 33 PAYE individuals, highlighted in paragraph 3.1.14 of last year's report, is shown in Figure 12:

<b>Figure 12</b>					
	<b>Last Assessment Raised by Income Tax</b>		<b>Last Declared Income from P8/Declaration form</b>		<b>Oldest Unpaid Assessment</b>
	<b>Tax Year</b>	<b>Amount</b>	<b>Tax Year</b>	<b>Amount</b>	<b>Tax Year</b>
<u>Estate Agents</u>					
Case 1	06/07	£36,000	09/10	£30,000	x
Case 2 *	06/07	£159,032	08/09	£22,500	03/04
Case 3 *	06/07	£198,546	08/09	£22,500	05/06
<u>Architect</u>					
Case 1	05/06	£55,000	06/07	£30,000	98/99

	Last Assessment Raised by Income Tax		Last Declared Income from P8/Declaration form		Oldest Unpaid Assessment
	Tax Year	Amount	Tax Year	Amount	Tax Year
<u>Pharmacists</u>					
Case 1	07/08	£41,250	09/10	£50,000	x
Case 2	06/07	£50,000	09/10	£50,000	x
Case 3	04/05	£24,000	09/10	£50,000	x
Case 4	04/05	£43,200	09/10	£42,192	00/01
Case 5	04/05	£40,000	09/10	£40,000	02/03
Case 6	04/05	£51,876	09/10	£31,876	98/99
Case 7	04/05	£20,131	09/10	£25,000	x
<u>Businessmen</u>					
Case 1	07/08	£29,000	09/10	£35,000	x
Case 2	02/03	£20,000	09/10	£42,000	x
Case 3	03/04	£49,258	06/07	£20,000	x
Case 4	06/07	£57,000	09/10	£47,373	x
Case 5	07/08	£33,800	09/10	£33,800	99/00
Case 6	04/05	£21,667	09/10	£30,000	x
Case 7	04/05	£21,312	09/10	£27,514	x
Case 8	04/05	£122,957	09/10	£184,833	x
Case 9	07/08	£18,200	09/10	£20,020	x
Case 10	06/07	£58,000	09/10	£62,000	05/06
Case 11	04/05	£46,179	09/10	£60,275	x
Case 12	04/05	£46,179	09/10	£60,275	x
Case 13	06/07	£53,773	09/10	£60,275	x
Case 14	04/05	£44,640	09/10	£51,639	x
Case 15	04/05	£72,346	09/10	£94,125	x
Case 16	04/05	£72,346	09/10	£94,125	x
Case 17	04/05	£232,743	09/10	£148,536	x
Case 18	04/05	£42,050	09/10	£12,000	x
Case 19 *	04/05	£68,200	09/10	£18,200	91/92
Case 20	06/07	£20,000	06/07	£20,000	x
Case 21	06/07	£95,000	09/10	£45,000	x
Case 22	-	-	09/10	£14,850	x

Notes: Estimated assessments were raised for tax year 2005-06 in respect of Architect Case 1 in the sum of £55,000.

\* These taxpayers have older unpaid assessments than the tax year shown in Figure 12. However, these older debts are followed by a period of PAYE refunds that have been applied to partly offset the older debts.

x No liability was due by the individuals on the date of the exercise on the latest assessment issued by the Income Tax Office.

3.1.14 The Commissioner informed me that the individuals appearing under the heading “Estate Agents” in Figure 12 were at different stages of investigation. In one case legal proceedings had commenced against the individual and his companies for non-compliance and the other two cases are being dealt by the Income Tax Tribunal following appeals lodged by the two individuals against assessments raised by the Income Tax Office. The Commissioner also informed me that other individuals highlighted in Figure 12 were either under current investigations or have been earmarked for investigation.

3.1.15 The position regarding the latest P8 submissions on behalf of PAYE individuals is that as at 26 January 2011, in 30 of the 33 individuals employers had submitted further P8's since the last review reported in paragraph 3.1.14 of last year's report. However, the Income Tax Office had not issued further PAYE assessments to 29 of the 33 PAYE individuals since the last review.

3.1.16 In paragraph 3.1.16 of my last two reports, I explained that no PAYE assessments were found for a particular taxpayer in the Income Tax system, despite the employer submitting P8 forms up to and including tax year 2009-10. The Commissioner informed me that PAYE assessments are in the process of being prepared.

3.1.17 *Self-employed Individuals* - A detailed review of 31 of the 35 self-employed individuals selected (as mentioned in last year's report 2 self-employed persons left Gibraltar and their accounts were inactive, the remaining 2 files could not be located at the time of the examination) revealed the under-mentioned observations:

- 22 of the taxpayers had been issued with an assessment up to tax year 2010-11. Of these, 16 had been issued with estimated assessments, and 1 taxpayer was issued with an assessment 'subject to examination';
- of the remainder, 3 taxpayers had been assessed up to tax year 2009-10, 2 taxpayers up to tax year 2008-09, 3 taxpayers up to tax year 2007-08 and 1 taxpayer up to tax year 2006-07;
- 6 self-employed persons had last submitted accounts for the tax year 2007-08;
- only 6 self-employed persons had submitted the tax year 2010-11 income tax return;
- only 13 self-employed individuals had submitted the tax year 2009-10 income tax return; and
- 12 self-employed persons had not yet presented an income tax return for the last two tax years.

3.1.18 Figure 13 shows the latest position regarding the last tax assessment of the total number of registered self-employed persons as at 2 February 2011, reflecting a major improvement on the previous year's position.

**Figure 13**

<b>Last Tax Year Assessed</b>	<b>No. of Individuals</b>
2005/06	3
2006/07	15
2007/08	73
2008/09	214
2009/10	863
2010/11	1274
Total	<u>2,442</u>

3.1.19 Figure 14 overleaf depicts by profession the tax situation, as at 15 February 2011, of the 29 self-employed individuals featured in paragraph 3.1.19 of last year's report and highlights the differences between the latest actual declared income submitted by these self-employed persons and the latest income estimated by the Income Tax Office.

**Figure 14**

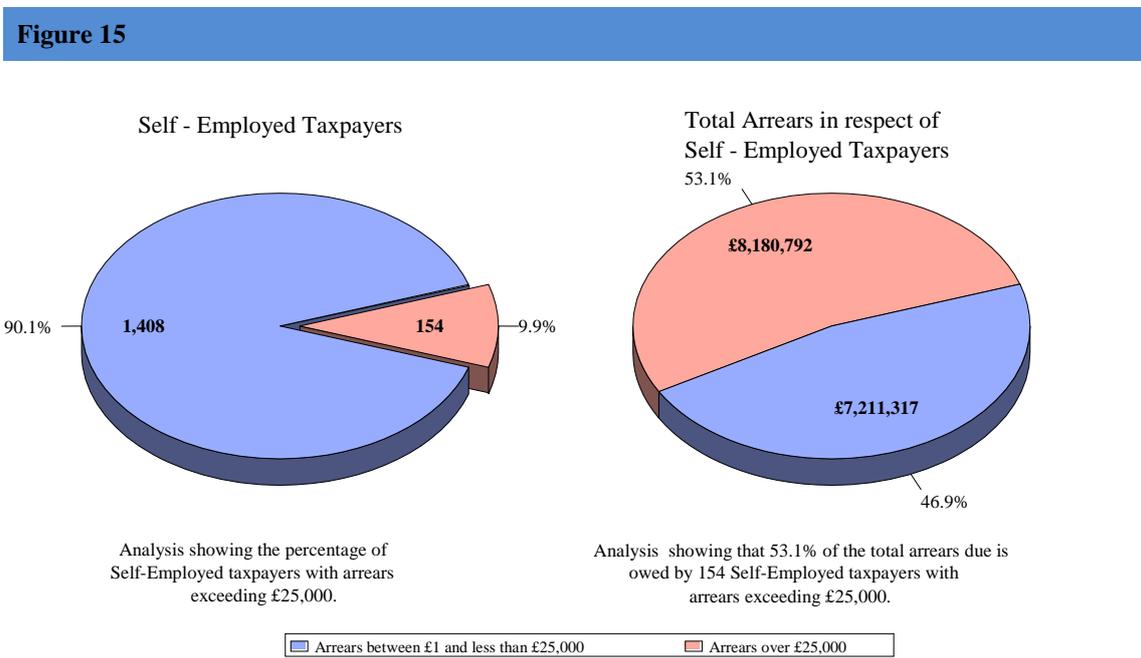
	<b>Last Declared Income received by Income Tax</b>		<b>Last Estimated Assessment Issued by Income Tax</b>	
	<b>Tax Year</b>	<b>Amount</b>	<b>Tax Year</b>	<b>Amount</b>
<u>Lawyers</u>				
Case 1	09/10	£21,454	10/11	£160,000
Case 2	08/09	£32,146	08/09	£30,000
Case 3	08/09	£17,533	09/10	£100,000
Case 4	09/10	£72,092	06/07	£140,000
Case 5	File not found			
Case 6	10/11	£5,482	10/11	£90,000
Case 7	10/11	£85,096	10/11	£70,000
Case 8	10/11	£62,458	10/11	£75,000
Case 9	09/10	£71,518	10/11	£75,000
Case 10	10/11	£85,000	10/11	£90,000
Case 11	07/08	£66,218	10/11	£150,000
Case 12	09/10	£67,104	10/11	£70,000
Case 13	10/11	£53,042	10/11	£54,000
<u>Dental</u>				
Case 1	09/10	£37,649	10/11	£38,000
Case 2	File not found			
Case 3	10/11	£57,815	10/11	£60,000
Case 4	10/11	£25,000	10/11	£45,000
Case 5	09/10	£24,605	10/11	£32,500
<u>Architects</u>				
Case 1	09/10	(£4,455)	07/08	£45,000
Case 2	09/10	£110,377	08/09	£100,000
Case 3	09/10	£134,373	10/11	£129,096
Case 4	10/11	£12,488	-	-
<u>Medical Practitioners</u>				
Case 1	09/10	£8,612	07/08	£38,000
Case 2	07/08	£11,414	07/08	£38,000
<u>Doctors</u>				
Case 1	-	-	06/07	£50,000
Case 2	07/08	£26,015	10/11	£65,000
<u>Accountants</u>				
Case 1	09/10	£73,446	10/11	£80,000
Case 2	09/10	£35,986	10/11	£65,000
<u>Businessman</u>				
Case 1	09/10	£34,332	10/11	£38,000

*Note: Where a taxpayer has submitted the declared income for a tax year before the Income Tax Office has issued an estimated assessment then the Income Tax Office will not issue an estimated assessment unless the Commissioner of Income Tax is not satisfied with the declared income. The estimated assessments shown in Figure 14 are not necessarily the latest assessments issued to the self-employed individuals sampled.*

3.1.20 The position as at 15 February 2011 regarding the latest submissions of tax returns and/or accounts by the 29 self-employed individuals sampled and the last estimated assessment issued by the Income Tax Office is that:

- 2 files could not be located at the time of the investigation;
- 14 individuals had submitted accounts and tax returns since the last audit review reported in paragraph 3.1.19 of last year’s report;
- 7 individuals submitted a reduction in their declared incomes from that submitted and reported in paragraph 3.1.19 of last year’s report, of these, 3 were substantial (£53,668, £37,470 and £30,467);
- Of the 8 self-employed individuals issued with assessments based on declared income, 7 were issued with normal and final assessments and 1 was issued with assessments “subject to examination”;
- The Income Tax Office raised estimated assessments for lower amounts than in previous tax years in five cases, in one case the difference being £80,000; and
- In eight cases, the estimated assessments issued by the Income Tax Office remained static year-on-year.

3.1.21 An analysis conducted on 1 February 2011, graphically illustrated in Figure 15, brought to light that £8.2m (53.1% of the aggregate debt of £15.4m)<sup>1</sup> was owed by only 154 (9.9%) self-employed persons with individual arrears in excess of £25,000. This compares to £7.5m (i.e. 55.1% of the aggregate debt of £13.5m) owed by 121 (9.8%) self-employed individuals on 1 February 2010.



3.1.22 Notwithstanding my concern at the excessively high debts accumulated over a number of years by a very small number of individuals with high incomes, the Commissioner confirmed that the Income Tax Office has been addressing this issue with vigour. He explained that, although he concurs with the analysis in paragraph 3.1.21, a large portion of the amount owed by these individuals is in respect of current

<sup>1</sup> The £8.2m and £15.4m of self-employed income tax arrears includes “due after” sums (Section 82 of the Income Tax Act refers) amounting to £2.1m and £5.5m respectively; and excludes “credits” amounting to £nil and £0.7m respectively.

2010-11 assessments. He further explained that, notwithstanding my view that assessments, which are not paid immediately after issue, should be considered to be arrears, the fact is that the 2010-11 assessments are due and payable not later than 28 February 2011 and it has always been the case with most taxpayers that payment of assessments is not made earlier than this date.

3.1.23 The Commissioner provided me with an analysis of the position as at 7 March 2011 to illustrate his reasoning. Of the total debt amounting to £12.35m, £5.97m (48.3% of the total debt) pertained to individuals owing in excess of £25,000. Of these £1.21m were in relation to individuals who were in the process of legal action, £0.48m were tied to arrears agreements and £0.51m were in respect of debts deemed irrecoverable and in the process of being requested for approval to write-off. The remaining balance amounting to £3.77m includes assessments due after 7 March 2011 and arrears amounting to £0.79m owed by 2 individuals recently declared bankrupt by the court and 1 individual currently out of jurisdiction.

3.1.24 During the financial year 2009-10, 157 Claim Forms were issued to self-employed taxpayers and, as at 17 February 2011, a further 168 Claim Forms were issued during the financial year 2010-11. There has been no further write-offs of amounts owed by self employed tax payers since the write-off mentioned in 3.1.22 of last year's report.

3.1.25 *Qualifying, High Net Worth, Category 2, 3 and 4 Individuals and High Executives Possessing Specialist Skills* - A review undertaken on 2 February 2011 of a sample of 20 active and 5 inactive individuals' accounts under these categories showed a vast improvement since last year's review as follows:

- All 20 individuals' active accounts had been assessed for the tax year 2009-10;
- 2 of the 5 individuals' inactive accounts had outstanding tax arrears of only £250 and £400; and
- The inactive individual account reported in the last year's report with arrears amounting to £10k was settled in full.

3.1.26 *Return of Expenses, Perquisites and Benefits (P10's)* - In accordance with Section 63(1) of the Income Tax Act the Commissioner issues notices to all employers in respect of each tax year, requiring the submission of a return of directors and employees who have been in receipt of any expenses, perquisites or benefits, together with details of the nature and amount of benefits received in each case. As at 31 January 2011, a total of 729 (35.17%) out of 2,073 P10 forms issued to employers for the tax year 2009-10 had not been returned.

3.1.27 The Commissioner is now able to quantify certain benefits in kind for tax purposes as a result of the introduction of the new Income Tax Act.

3.1.28 *Write-Offs* - The Financial Secretary authorised the write-off on 29 May 2009 and 16 March 2010 of a total of £5.01m of arrears (mentioned in paragraph 3.1.31 of last year's report and paragraphs 2.11.2, 2.11.3 and 3.1.2 of this year's report) considered irrecoverable in respect of Social Insurance Contributions (£2.35m), Corporation Tax (£1.01m), Self-employed individuals (£0.93m), Employers' (PAYE) deductions (£0.55m) and PAYE individuals (£0.17m). In addition, the Financial Secretary also authorised the write-off on 1 June 2010 of a total of £0.68m in respect of PAYE individuals.

3.1.29 *Income Tax Arrears* - Figure 16 depicts the overall arrears position as at 31 December 2010, showing the amount due after 31 December 2010:

<b>Figure 16</b>		
	<b>31-Dec-10</b>	<b>Of which Due After 31-Dec-10 is</b>
Assessments on:		
Individuals	£7,158,256	£606,218
Self-Employed	£16,411,644	£6,009,614
Companies	£27,935,728	£18,784,222
	£51,505,628	£25,400,054
Tax due from Employers'		
- PAYE deductions	£10,639,772	-
<b>Total Arrears</b>	<b>£62,145,400</b>	<b>£25,400,054</b>

*Note: The arrears shown in Figure 16 include estimated assessments totalling £23,733,835 (Individuals - £1,086,368; Self-employed - £9,949,718 and Companies - £12,697,749), of which £12,132,479 (Individuals - £28,913; Self-employed - £4,392,682 and Companies - £7,710,884) are due after 31 December 2010 and included in the "Due After" column.*

3.1.30 *Income Tax Arrears Section (ITAS)* - Arrears repayment agreements expressly require debtors to be up-to-date both with instalments and with all other payments due and owing to the government for the duration of the agreements. Monitoring of agreements to ensure that agreements and current payments are up-to-date is performed on a monthly basis since February 2005.

3.1.31 A test examination of 6 companies with Income Tax PAYE agreements, 7 companies with Social Insurance contribution repayment agreements and 9 companies with Corporation Tax agreements carried out between 26 January 2011 and 2 February 2011 revealed that:

- 4 of the 6 companies with Income Tax PAYE agreements were up-to-date;
- Only 1 company of the 4 companies was up-to-date with current PAYE payments;
- Of the 2 remaining companies, 1 had its PAYE agreement cancelled due to non-payment and is currently under legal action. The other was not up-to-date by just 1 instalment;
- 3 of the 7 companies with Social Insurance agreements were up-to-date with the instalments on the agreement and current contributions;
- Of the 4 remaining companies; 1 had its agreement cancelled due to non-payment and had been threatened with legal action, 1 was 2 months behind on the agreement instalments and 6 months behind on current contributions; another with 2 active agreements was behind on one of its agreement by 4 instalments and behind on current contributions by 1 instalment; the remaining company was behind on its agreement by 2 instalments and behind on current by 1 instalment;
- Of the 9 companies with Corporation Tax agreements, 4 were up-to-date, and 2 were behind by one instalment; and
- Of the remaining 3, 2 had fully paid their arrears and another had its agreement cancelled and is due to be reassessed.

3.1.32 During the period 25 February 2010 to 9 March 2011, in addition to cancelling arrears repayment agreements in default, the Commissioner issued 104 21-day statutory demand notices. Additionally, during the same period, the Commissioner filed 52 petitions with the Supreme Court to wind-up companies for non-payment of Income Tax PAYE arrears.

3.1.33 *Social Insurance Contributions – Receipts* - Total Social Insurance Contributions collections during the financial year 2009-10 was £52.55m, an increase of £3.32m compared to £49.23m during the previous financial year. Total collections during the current financial year to the end of February 2011 stood at £52.48m.

3.1.34 *Social Insurance Contributions – Arrears* - As I have commented in my last two reports, the Commissioner has only considered Social Insurance Contributions arrears from April 2007 onwards, including prior arrears that are within existing arrears agreements, to be included in the arrears report. I am of the opinion that no effort has been made to recover sums outstanding prior to this arrangement, as most of these debts appear to have now become statute-barred. Arrears of Social Insurance Contributions as at 31 March 2010 stood at £5.70m compared to £4.85m as at 31 March 2009. The position as at 31 December 2010 was that these arrears increased by £0.7m to £6.40m.

3.1.35 I have mentioned in previous reports of the Commissioner's proposal to amend pertinent legislation in order to make directors and partners of companies personally liable in respect of arrears of Social Insurance Contributions deductions made from employees, similar to existing provisions in the Income Tax (Pay As You Earn) Regulations in respect of Income Tax PAYE deductions. The Commissioner informed me that the legislation is now in its final stages of completion.

3.1.36 *Income Tax Compliance and Enforcement Section* - As I have commented in previous reports, the Compliance and Enforcement Section created in June 2008 is responsible for ensuring compliance by local employers of their Income Tax PAYE and Social Insurance Contributions obligations. The work undertaken by the section includes identifying and chasing companies that are not complying with their obligations under the provisions of the law. The Commissioner confirmed that there had been a noticeable improvement in compliance and he is of the view that the creation of this section is a contributing factor in the increase in the revenue yield.

3.1.37 It is evident that noticeable improvements have been made by the Income Tax Office in their endeavour to control and reduce Income Tax PAYE and Social Insurance Contributions arrears. During the tax year 2009-10, the Compliance and Enforcement Section issued 179 7-day PAYE notice letters. A further 109 7-day PAYE notice letters and 221 P8 PAYE notices for the tax year 2009-10 had been issued up to 11 February 2011. Additionally, 17 summonses were issued during the tax year 2010-11 up to 14 February 2011 and 30 summonses were in the process of being issued.

3.1.38 *General* - Notwithstanding the current level of arrears under his responsibility, the Commissioner of Income Tax's efforts and progress over the past years in tackling issues related to compliance, enforcement and debt recovery in the various areas under his responsibility, have been noticeable. However, as I have previously stated it is important that the momentum is maintained and in some areas further developed in order to reduce the excessive level of Income Tax and Social Insurance arrears.

## Treasury

3.2.1 *General Rates and Salt Water Charges Arrears* - Arrears of General Rates and Salt Water Charges stood at £3.83m on 31 March 2010, a decrease of £1.15m compared with the previous financial year's arrears figure of £4.98m. However, there was an effective increase in arrears during the financial year of £0.27m, due to a total of £1.42m having been written-off during the financial year 2009-10 of debts deemed irrecoverable. The arrears position as at 31 December 2010 increased from 31 March 2010 by £0.41m to £4.24m, however, again as a result of £0.16m having been written-off during the period 1 April 2010 to 31 December 2010 there was an effective increase of £0.57m in arrears. Penalties raised for the non-payment of accounts in accordance with section 277(2) of the Public Health Act stood at £1.50m as at 31 December 2010 equating to 35.4% of the total debt.

3.2.2 I, once again, need to express my concern that the overall high arrears position will not improve unless effective recovery action is taken on:

- Arrears becoming irrecoverable from tenants and no action having been taken to recover debts from landlords through the application of Section 272A of the Public Health Act as approval for the said application has still not been granted. On 31 December 2010 there were 43 accounts with arrears amounting to £0.13m falling under this category out of which 4 were inactive;
- Arrears for which the Court has granted an Order to Pay. This course of action is ineffective, as the execution of such Orders against debtors is not proceeded with either because in the case of limited liability companies the process of liquidation or receivership has been commenced or in other cases because no approval is granted for the execution of distress warrants. On 31 December 2010 there were 253 such accounts with arrears amounting to £2.08m of which 18 were inactive. The year-on-year position deteriorated by an increase of 29 accounts and £0.77m;
- Arrears in respect of a few accounts with relatively large debts, where longstanding requests by Land Property Services (LPS) for authority to initiate legal action continues to be withheld. On 31 December 2010 there was 1 debtor with 3 accounts falling under this category and the arrears stood at £0.04m, of which £0.02m was statute-barred;
- Arrears in respect of 36 inactive accounts on 31 December 2010 that were statute-barred and irrecoverable stood at £0.08m, inclusive of the sum reported in the third bullet point above; and
- Arrears due by 59 accounts amounting to £0.06m on 31 December 2010 were listed as awaiting legal action.

3.2.3 As I have explained in previous reports, the Accountant General received approval on 26 November 2009 to grant LPS authority to execute Orders to Pay against recalcitrant rates debtors. Legal procedures were established in June 2010 and guidelines drawn up to be followed by LPS to enforce the Orders to Pay. However, final approval for the enforcement of Orders to Pay was still in the process of being granted.

3.2.4 On 31 December 2010 LPS was administering 142 repayment agreements with outstanding debts amounting to £0.35m, of which 101 referred to domestic accounts and the remaining 41 were commercial accounts. Of these, 22 cases were in default, of which 9 were domestic accounts and 13 were commercial accounts. All 22 debtors

had either been sent reminders to pay or issued with Court summonses.

3.2.5 As at 31 December 2010 a total of 75 summonses amounting to £0.20m had been approved by the Accountant General of which 41 summonses had been passed to and served by the Magistrates' Court. A second summons had been issued on 5 accounts after the first summonses were issued.

3.2.6 *Ground and Sundry Rents Arrears* - The amount outstanding in respect of Ground and Sundry Rents as at 31 March 2010 stood at £1.08m, an increase of £0.02m compared with the previous year's figure of £1.06m. However, as a total of £0.05m was written-off during the financial year 2009-10, the effective increase in arrears was therefore £0.07m. On 31 December 2010, arrears had slightly increased by £0.03m to £1.11m.

3.2.7 An examination of the Ground and Sundry Rents arrears records showed that on 31 December 2010, £0.82m (73.9%) of the total arrears figure of £1.11m was owed by a group of 58 tenants owing sums in excess of £5k, out of 934 tenants in arrears on that date. An aged debt analysis as at 16 February 2011 revealed that 74% of the total debt was over 360 days old, whilst 13% of the total debt was less than 90 days old.

3.2.8 A follow-up review carried out on 22 February 2011 of 37 of the 42 tenants holding residential accounts and 15 tenants holding commercial accounts, mentioned in paragraph 3.2.8 of last year's report, that had been referred to the Accountant General for the initiation of legal action on 18 July 2006 and 4 August 2006, revealed that:

- Of the 10 tenants with residential accounts who had fully paid as at the last review on 19 January 2010, 4 had defaulted in subsequent invoices of which, 3 tenants were 1 year in arrears;
- Of the remaining 27 tenants with residential accounts, 16 tenants had increased the outstanding amount due, 1 tenant had reduced the amount owed, 4 tenants had fully settled their debts and 6 accounts had remained the same. However, no legal action had been taken against any of the above-mentioned tenants;
- Of the 16 tenants who had increased their outstanding amounts, 3 were currently in dispute with LPS; 6 tenants had pending issues and the remaining 7 had not been chased because they owe less than £1k;
- Of the 6 tenants whose debts had remained the same, no further action had been taken by LPS to recover the debts;
- Of the 15 tenants holding commercial accounts, 5 tenants had increased the outstanding amount of their debts, 6 tenants had fully settled the arrears and 4 tenants had paid part of the debt due; and
- Of the 5 tenants holding commercial accounts whose arrears had increased, LPS had sent a 14-day notice letter threatening legal action to 1 tenant but this was ignored; 2 tenants had verbally agreed to settle all invoices due and are paying regular instalments, 1 tenant was in dispute and the remaining tenant has been threatened with repossession.

3.2.9 A sample of 15 tenants with debts over 90 days old were selected on 16 February 2011 to review LPS's arrears recovery policy and procedures:

- 5 tenants had a pending issue with LPS;

- A decision was pending to write-off the debts of 7 tenants; and
- 14-day notice letters had been sent to 3 tenants.

3.2.10 On 15 November 2010, 14-day notice letters were issued to residential and commercial tenants owing rents in excess of £1k and with over 6 months of arrears. However, this exercise is not carried out regularly because there is no follow-up legal procedure to recover the arrears if tenants continue to default. Legal action is required by either referring to Court or proceeding to forfeit leases and repossess premises after having obtained the relevant legal advice.

3.2.11 LPS was not administering any repayment agreements.

3.2.12 The total amount of ground rent reductions received by private residential estates during the financial year 2009-10, related to expenditure incurred in connection with works carried out in any year on the embellishment, maintenance and improvement to their respective housing estates, was £0.10m. Amounts owed by private housing estates pending rent reductions as at 31 March 2010 stood at £0.22m and the amount due by these entities as at 31 December 2010 increased very slightly by just under £2k.

3.2.13 *Central Arrears Unit (CAU)* - Notwithstanding the CAU's monitoring and supervisory role regarding the performance of the collection of public moneys and the recovery of arrears of revenue due to the Government, a much greater effort is required by departments to maintain effective monitoring and systematic follow-up action in respect of the collection of moneys under their responsibility, if arrears generally are to be brought under control.

3.2.14 *Gibraltar Coinage – Circulating Coins* - The value of Gibraltar circulating coins at the end of the financial year 2009-10 stood at £8.08m, compared to £7.43m at the end of the previous financial year, an increase of £0.65m. The Gibraltar circulating coins figure by denomination as at 31 March 2010 is shown in Figure 17:

**Figure 17**

Coins in Circulation			Value
10,053	x	£5	£50,265.00
130,115	x	£2	£260,230.00
5,465,429	x	£1	£5,465,429.00
1,319,109	x	50p	£659,554.50
3,340,258	x	20p	£668,051.60
4,559,451	x	10p	£455,945.10
6,706,545	x	5p	£335,327.25
4,199,357	x	2p	£83,987.14
10,362,133	x	1p	£103,621.33
			<u>£8,082,410.92</u>

3.2.15 Sales of Gibraltar commemorative coins to collectors during the financial year 2009-10 were £13,149 by Gibraltar Philatelic Bureau Limited and £9,413 by the Treasury Department.

3.2.16 *Royalties on Coin Sales* - Royalties received from the sale of Gibraltar commemorative coins during the last five years are shown in Figure 18:

**Figure 18**

<b>Financial Year</b>	<b>Royalties Received by Government</b>
2005/06	£267,005
2006/07	£224,436
2007/08	£128,035
2008/09	£179,141
2009/10	£41,826

3.2.17 The decrease in royalties is mainly attributable to a reduction in the number of new issues of commemorative coins. The other factor being that the percentage of sales payable to the Government has been affected by increases in costs to the mint as a result of rises in the price of base and precious metals used in the manufacture of the coins.

## **Human Resources**

3.3.1 *Management of Leave in Government Departments* - In paragraph 3.3.1 of last year's report, I explained that on 16 October 2009 the Human Resources Manager informed me that the exercise of meeting with representatives from all government departments to advise on all management of leave issues had been completed with all but two of the departments, whose officers had been unable to attend the sessions allocated due to work constraints.

3.3.2 On 17 January 2011, I asked the Human Resources Manager whether all departments had now attended the sessions for the purpose of advising them on how to properly maintain and manage leave records.

3.3.3 In the same letter, I pointed out that audit inspections regarding the management and maintenance of leave records of the departments listed hereunder were clearly well below acceptable standards and, in my view, not receiving the necessary attention and importance that was required:

- Transport – Vehicle, Traffic and Public Transport;
- Customs;
- Family and Community Affairs;
- Housing – Administration; and
- Youth.

3.3.4 I informed the Human Resources Manager that in the case of the Department of Education and Training, notwithstanding the number of errors found during the audit inspection exercise, an improvement had been noted in the management and maintenance of leave records.

3.3.5 I also asked the Human Resources Manager for an update regarding the review of General Orders with a view to introduce a new Public Service Code.

3.3.6 The Human Resources Manager responded on 28 February 2011 to inform me that in both areas the position remained the same as I had been previously advised.

3.3.7 *Sickness Absence in Government Departments, Statutory Authorities and Agencies* - In paragraph 3.3.3 of last year's report I explained that the Human Resources Manager informed me on 6 November 2009 that he would be taking up the matter regarding organising a government-wide course on managing absenteeism with the Director of Education and Training. On 23 June 2010, the Human Resources Manager explained that the issue of sickness absence had been discussed intensely and that an unsatisfactory attendance procedure, which would address sickness levels and absenteeism, was being considered and when implemented, arrangements would be made to train line managers throughout the Civil Service on its application. On 17 January 2011, I asked the Human Resources Manager for an update regarding the introduction of the unsatisfactory attendance procedure. The Human Resources Manager explained that an unsatisfactory attendance procedure had been discussed intensely as part of the Forum for Public Sector Strategic Issues and that the Forum was presently assessing the substantial information presented to it.

3.3.8 *Pensionable Offices and Pensionable Allowances* - On 12 December 2005, I wrote to the Human Resources Manager explaining that there were numerous pensionable posts and pensionable allowances that had not been declared pensionable in accordance with the provisions of Section 2 of the Pensions Ordinance (now Act). In those instances where officers had retired from a post not yet declared pensionable, the view had been taken, and accepted by my predecessor and subsequently by me, that the pension award be processed and not delayed unduly because of the anomalous situation, on the strict premise that these posts and allowances be declared pensionable without further delay. I, therefore, requested the Human Resources Manager to carry out the necessary amendments to the law in order to rectify the situation affecting not only officers who had already retired but also officers who would be retiring in the future under the same circumstances.

3.3.9 On 7 February 2006, the Human Resources Manager confirmed to me that the matter was receiving attention and that he would be in a position to complete the exercise within a short timescale. On 23 June 2006, the Human Resources Manager confirmed that an updated list of pensionable offices had been completed and that the list of pensionable allowances would be completed shortly. After numerous amendments to the list of pensionable posts and drafts of the Pensionable Offices Notice, I wrote to the Human Resources Manager on 9 February 2010 requesting an update on both the Pensionable Offices Notice and the Pensions (Allowances) Notice. Despite four reminders, at the close of this report, I had still not received a reply.

3.3.10 Over five years have now elapsed since my first contact with the Human Resources Manager and the proposed amended Pensionable Offices Notice and the Pensions (Allowances) Notice have still not been passed.

3.3.11 *Pensions and Gratuities* - By agreement, all pensions and gratuities awarded under the provisions of the Pensions Act are pre-audited by the Gibraltar Audit Office.

3.3.12 In the financial year 2009-10, 84 pension awards, excluding revised pensions, were submitted for audit examination. Of these, 28 (33.3%) were found to contain errors/discrepancies and were referred back to the Human Resources Department or the Treasury Department for correction prior to certification. A total of 91 gratuities were awarded during the financial year 2009-10 of which 83 related to commutation

on pension awards, 6 were gratuities paid on resignation from the Government Service, 1 was paid on termination of service in the public interest and 1 was paid to the next-of-kin of an officer who had died in service. Expenditure on gratuity payments under the Pensions Act for the financial year ended 31 March 2010 was £5.16m compared to £3.98m during the financial year 2008-09.

3.3.13 A total of 40 pension awards were submitted for audit examination during the financial year 2009-10 in respect of officers who qualified for a pension on retirement under the existing provisions of the Pensions Act and were eligible to be granted an up-rating of existing pensions taking into account all periods of public service irrespective of any breaks in service.

3.3.14 Expenditure on pension payments for the financial year 2009-10 stood at £18.16m compared to £17.08m during the previous financial year. The rise of £1.08m (6.3%) is accounted for by a cost of living increase of 2.6% applied to pensions on 1 July 2009, by a net increase of 29 pensioners during the financial year 2009-10 and by additional expenditure on pensions incurred due to the amendment to the legislation referred to in paragraph 3.3.13.

3.3.15 Under the Widows' and Orphans' Pensions Act (WOP's), 1 new pension award was made during the financial year 2009-10, compared to 2 pension awards during the previous financial year. Expenditure on WOP's pension payments for the financial year 2009-10 was £0.22m, the same as in the previous financial year. There was an annual cost of living increase of 2.6% applied to WOP's pensions on 1 July 2009.

3.3.16 During the financial year 2009-10, 1 pension award was made to a former government employee. Expenditure on pension payments to former government employees for the financial year 2009-10 stood at £0.11m, whereas £0.09m was paid in the previous financial year. The annual cost of living increase applied to pensions on 1 July 2009 was 2.6%. The gratuity payment relating to the commutation on the pension award amounted to £0.03m, compared to £0.01m during the previous financial year.

## **Housing - Administration**

3.4.1 *House Rents – Annual Reconciliation Statement* - House Rents arrears stood at £3.54m on 31 March 2010, an increase of £0.08m compared with the previous financial year's total arrears of £3.46m.

3.4.2 An examination of the House Rents reconciliation statement for the financial year 2009-10 revealed the following discrepancies:

- The figure for government payroll deductions brought to light a difference of £38,379 compared with the Treasury's figure;
- Adjustments in connection with General Rates and Salt Water Charges showed a difference of £59,904 against the corresponding Treasury figure; and
- Arrears recovered through the Court of First Instance in the year under review, amounting to £250, was not included in the reconciliation statement.

3.4.3 I am glad to note that the House Rents figure for cash collected balanced with the Treasury figure during the financial year under review. However, I must, once

again, stress that the above-mentioned differences are mainly as a result of the department's continued failure, now for many years, to reconcile the department's related accounting adjustments with the Treasury records.

3.4.4 *House Rents Arrears* - Figure 19 shows the House Rents arrears position as at the end of the last eight financial year to 31 March 2010, after removing the sum of £394,969 written-off during the financial year 2005-06.

**Figure 19**

<b>Financial Year-End</b>	<b>House Rents Owning</b>	<b>Year-on-Year % Increase/(Decrease)</b>
31/03/2003	£2,294,126	-
31/03/2004	£2,674,194	16.57%
31/03/2005	£2,934,816	9.75%
31/03/2006	£3,134,145	6.79%
31/03/2007	£3,259,862	4.01%
31/03/2008	£3,508,556	7.63%
31/03/2009	£3,460,915	(1.36%)
31/03/2010	£3,536,299	2.18%

3.4.5 There was a slight deterioration in the House Rents arrears position as at 31 March 2010 compared to the previous financial year. Notwithstanding the Principal Secretary, Housing's (Principal Housing Officer) comments highlighted in paragraph 3.4.5 of last year's report, he is now of the opinion that the impact of the introduction of the monthly billing system in January 2009 seems to have declined over time. He further explained that despite the efforts made in working on existing arrears agreements and defaulters the decline in arrears has not been completely halted. The Principal Housing Officer also informed me that the judicial proceedings were proving a lengthy process and that three cases heard in Court had in general proved to have no higher probability of recovering the debts. However, he expressed his intention to reactivate the arrears interviews, focusing on those tenants who have not entered into repayment agreements.

3.4.6 A review was performed by the Housing Department during November 2010 of the letters sent to 244 agreement defaulters on 30 April 2009 and another batch of 221 letters sent on 23 October 2009, mentioned in paragraph 3.4.6 of last year's report, to determine whether these tenants were still honouring their agreements. However, the conclusions of this exercise were unavailable at the close of this report.

3.4.7 The Housing Department issued 23 final letters, delivered by hand, during June 2010 to some of the highest debtors, advising them that failure to enter into a repayment agreement would result in legal proceedings being instituted. The results were as follows:

- 5 tenants had entered into repayment agreements;
- legal action was being considered against 7 tenants;
- 4 tenants were to be followed-up via the Small Claims Court;
- rent relief was assessed on 6 social cases, 2 of these were paying towards arrears, 2 were currently defaulting on their arrears payments and a further 2 were in the process of being assessed; and

- 1 tenant was up-to-date on the repayment agreement.

3.4.8 During the past year, the Housing Department performed a follow-up exercise to assess the current status of a similar exercise carried out during the previous year and mentioned in paragraph 3.4.7 of last year's report. The results of which were as follows:

- 6 tenants had entered into repayment agreements of which 1 was currently in default;
- 3 tenants who had undergone legal action received judgement orders for payment, 2 of these were defaulting in their orders to pay;
- 3 tenants had still not collected their letters;
- 1 tenant was disputing the amount of arrears;
- 1 social case was being assessed for rent relief but was found not to be eligible;
- 1 tenant was in the process of being contacted to enter into a repayment agreement due to a change in circumstances; and
- 1 tenant's record could not be found.

3.4.9 An examination of the accounts of tenants with an outstanding balance over £1k as at 14 February 2011 revealed that the top 30 debtors, collectively owing a staggering £395,266, had balances ranging between £10k and £21k and are categorised as follows:

- 16 of the 30 tenants had entered into repayment agreements, of which 5 had recently made payments towards their debts. However, 11 tenants had defaulted, of which 6 will, in due course, be dealt with through the Courts, 4 tenants had entered into a new repayment agreement and 1 was disputing the arrears amount;
- the department was encountering difficulties in pursuing the recovery of arrears of 11 tenants, of which 3 were being considered for legal action, 1 will in due course be summonsed, 6 are social cases and 1 was disputing the arrears amount;
- 1 tenant was under review; and
- 2 tenants could not be located.

3.4.10 An examination of House Rents arrears owed by government employees was carried out by the Housing Department during the period May 2010 to October 2010 and letters were issued to 38 government officers, offering them the facility to enter into an agreement for the repayment of outstanding debts. The employees were also made aware of the Housing Department's intention to enter into the process of serving employers with directions for the recovery of judgement debts in accordance with the provisions of Section 13 of the Housing Act, 2007, should they continue to fail in their repayment of House Rents arrears. At the close of this report replies to these letters were still being received.

3.4.11 Notwithstanding the recent efforts, I am still very concerned at the weak recovery action over many years and the lack of regular follow-up of tenants who do not comply with the terms and conditions of their respective arrears repayment agreements, which has contributed to the excessively high level of House Rents arrears.

3.4.12 I explained in paragraph 3.4.9 of last year's report that I had requested the Principal Housing Officer principally on the arrears of "former tenants" totalling £365,561. In his reply dated 16 February 2011, the Principal Housing Officer explained that the Financial Secretary required further information before authority to write-off the amount of £85,848, pertaining to deceased tenants deemed irrecoverable, could be considered. He also informed me that work was still being carried out on identifying other categories of "former tenants".

3.4.13 *Unoccupied Government Housing* - The value of rents of unoccupied government housing for the financial year 2009-10, according to the department's records, stood at £84,410 (representing 2.1% of the Rent Roll total), an increase of £8,943 from the previous year's value, which stood at £75,467. The Voids List for week commencing 17 January 2011 showed that 202 of the properties in the Rent Roll were on that date classified as voids, compared to 126 for week commencing 22 February 2010. Of the Voids List for week commencing 17 January 2011, 97 properties remained vacant for periods of less than 20 weeks, 22 remained vacant for periods between 20 weeks and a year and 83 for over a year.

3.4.14 *Audit Inspection* - An audit inspection of the Housing Department to June 2010 brought to light observations in accounting systems and procedures, internal controls and regulatory issues for which I sought to write on 30 September 2010 to the Principal Housing Officer who duly responded on 23 February 2011. I hereunder draw attention to matters that I considered of greater significance, together with the Principal Housing Officer's views and comments, where provided.

3.4.15 *House Rents* - I informed the Principal Housing Officer that only 4 of the 19 properties selected from the department's property stock register could be tested because 15 properties did not have the rates of rent and rates figures in the rent collection database, from which the total rental value figure can be computed.

3.4.16 A further test using the properties' revised floor areas from the asset register database and the rent collection database to compare the current rent with the revised rent revealed that out of the 19 properties only 10 had the revised asset register details recorded in the rent collection database and were able to be examined. The test revealed that 9 out of the 10 properties were found to have differences in the monthly rental values and the 10<sup>th</sup> property had a floor area difference between the asset register and the rent collection database. In addition, it was established that the rates of rent and rates of 738 properties had not been entered into the rent collection database and hence the rent was being calculated using the old rental value figures originally entered in the database.

3.4.17 I informed the Principal Housing Officer that notwithstanding the fact that the property details were being updated in the asset register database, the department had not yet applied the revised asset register data to any of the properties' rental values. The Principal Housing Officer explained that until the asset register assessments are implemented the rent collection errors could not be amended and hence discrepancies identified are being recorded on a separate database.

3.4.18 *Rent Relief* - I explained to the Principal Housing Officer that two cases were found from a small sample where tenants were receiving extra rent relief for children when they had not been declared in the "application for review of rent relief" forms. It transpired that the Rent Relief Section were not informing the Allocations Section of any changes in the household composition, so that the allocations system could be

amended accordingly. I expressed concern that historical data appeared was being used with no regard to any new relevant information and recommended that a procedure be implemented whereby rent relief be calculated using the variables entered exclusively by the Rent Relief Section provided in the application forms. The Principal Housing Officer confirmed that the rent relief officer was now liaising with the Allocation Section to follow-up anomalies in household composition.

3.4.19 *Data Quality* - A review in 2006 regarding the management arrangements to secure data quality by government departments had exposed areas of concern in the Housing Department. This entailed a relatively high number of errors identified in connection with data use, together with no data validation, which revealed a number of errors in the records checked. I informed the Principal Housing Officer that an update of particular elements of this review was carried out during July 2010 and out of a sample of ten waiting list applications selected and agreed to the allocations database, five were found to have errors in the number of points awarded. The Principal Housing Officer limited his response by informing me that the relevant files had been corrected.

3.4.20 *Housing Estates Lifts Maintenance Contract* - I informed the Principal Housing Officer that a review of payments made to the lifts maintenance contractor revealed that VAT (Value Added Tax) on the value of goods and services expended in Gibraltar had been included in the payments. I recommended to the Principal Housing Officer that invoices should be closely examined before payment to ensure that invoices are correct. The Principal Housing Officer confirmed that invoices containing VAT were now checked prior to payments being processed.

3.4.21 *Examination of Payments* - I informed the Principal Housing Officer that an examination of a sample of payments effected by the department with a view to verify the adequacy regarding the preparation, maintenance and compliance with relevant government instructions and proper charge to Government expenditure revealed a number of inconsistencies. These mainly related to expenditure charged to wrong allocations, one case where, in my opinion, the expense was not a proper charge to public expenditure, relevant government instructions not properly complied with and purchases of office furniture and equipment not recorded in the pertinent inventory registers. The Principal Housing Officer restricted his comments to the effect that the audit findings had been noted and corrected where necessary.

3.4.22 *Maintenance of Leave Records* - I explained to the Principal Housing Officer that an examination of leave records revealed that all files sampled had numerous discrepancies. I informed the Principal Housing Officer that, as reported during the previous audit inspection, the examination demonstrated, once again, that the management and maintenance of leave records was clearly well below acceptable standards and I was of the opinion that this area of work was not receiving the attention or the importance that it required.

3.4.23 *Substitution/Leave Exercise* - An exercise matching the absences of officers due to annual, sick and special leave and substitution duties, from substitution application forms against officers' annual, sick and special leave and substitution records revealed multiple inconsistencies. I informed the Principal Housing Officer that the high number of inconsistencies demonstrated that not enough care was being exercised in the substitution process and that it was imperative for substitution application forms to be properly checked and not signed as checked until they had been agreed with the officers' relevant leave records. The Principal Housing Officer

informed me that officers had been notified of the discrepancies and instructions issued to relevant officers to closely check substitution forms prior to processing.

3.4.24 *Office Inventory* - I informed the Principal Housing Officer that the departmental office inventory record had not been updated since February 2009.

3.4.25 *Telephone Usage* - I explained to the Principal Housing Officer that an exercise of the departmental telephone external usage revealed that, as previously reported, a number of telephones had very low or no external line usage at all during the period under review and I recommended that if these telephone lines were not required they should be disconnected. The Principal Housing Officer confirmed that telephones with low usage were required for operational reasons.

3.4.26 I notified the Principal Housing Officer that a review of the department's telephone usage had established high external usage in a number of landline and mobile telephones and that the main contributor was the high number of international calls, with thirty-six landlines having international call usage in the 12-month period selected. I explained to him that most international calls were to UK and Spanish mobile telephones, which are substantially more expensive than landline calls. I further explained to him that if there was a requirement for the high level of usage on the mobile phones, then the rental options available should be reviewed to offer cheaper rate calls.

3.4.27 I informed the Principal Housing Officer that the use of landline and mobile telephones, both for local and international calls, should be very closely monitored and controlled to minimise the possibility of inappropriate use and that all landlines having international access should be reviewed in order to bar those that are not required.

3.4.28 The Principal Housing Officer explained that an internal review had established the justification for the high usage and international calls to Spanish mobiles from certain telephones due to operational reasons. However, he confirmed that instructions were issued to a number of users regarding the improper and unjustified high usage and he further instructed the international barring of most of these telephone lines.

## **Housing - Buildings and Works**

3.5.1 A number of observations were noted during an audit inspection carried out in the Housing - Buildings and Works Department to April 2009. I wrote to the Principal Housing Officer on 5 February 2010 requesting his views and comments on the findings. I hereunder draw attention to the areas I considered of importance together with the Chief Executive's, Buildings and Works comments, who replied on 21 June 2010 on behalf of the Principal Housing Officer.

3.5.2 *Tender Thresholds* - In paragraph 3.5.9 of my report on the annual accounts for the financial year 2006-07 I explained that I had informed the Principal Housing Officer that tender thresholds for the performance of any works had increased to £15k with effect from 12 February 2007. But that this limit had a proviso that selective tendering be performed by the Ministry for Housing for works estimated to cost between £5,000 and £14,999 with quarterly reports to be submitted to the Procurement Office detailing the cost involved and the reason for selecting a particular contractor. In my audit inspection letter of 5 February 2010, I informed the Principal Housing Officer that the department had not adhered to the selective tendering process on a

substantial number of works nor submitted the quarterly reports of works commissioned to the Procurement Office.

3.5.3 The Chief Executive explained that tender procedures are adhered to as closely as practicably possible but there were specific instances when it had been impractical to follow the procedures for various reasons, mainly because in specialist jobs there are normally a very limited number of contractors available in the local market qualified to undertake such works. He also explained that in emergencies, there was no option but to engage the contractor that responded quickest to avert major complications. However, he agreed with my suggestion to document instances that departed from the established procedure, detailing the circumstances warranting such action. He informed me that there had been a procedural oversight in not submitting the quarterly reports to the Procurement Office and that the process would be reactivated.

3.5.4 I also notified the Principal Housing Officer that a review of expenditure of works during three financial years revealed a number of companies that had been awarded works by the department and not by the Procurement Office, which exceeded the £15k tender threshold, and were not in the Approved Contractors List. The Chief Executive confirmed that representations would be made to include companies used in the Approved Contractors List.

3.5.5 *Stores – Ragged Staff Store* - I explained to the Principal Housing Officer that at the time of the audit inspection there was a considerable backlog of stores issue vouchers dating to April 2008 that had not been updated in the respective bin cards. In his reply, the Chief Executive informed me that the backlog was a reflection of the inadequate, now defunct, manual bin card system. I also notified the Principal Housing Officer that only one of the items selected in the stock check tallied between the bin cards, the physical stock and the computer stock record, after taking into account the backlog of stores issue vouchers, which had not been entered in the respective bin cards. Furthermore, I informed him that only three items selected agreed between the bin cards and the physical stock, two items had negative balances in the bin cards and another two items had negative balances in the computer stock record.

3.5.6 *Stores – North Store* - I explained to the Principal Housing Officer that none of the items selected in the stock check tallied between the bin cards, the physical stock and the computer stock record. Furthermore, I informed him that only six items selected agreed between the bin cards and the physical stock and one item had a negative balance in the computer stock record.

3.5.7 The Chief Executive explained that a comprehensive write-off request comprising all discrepancies found in both the Ragged Staff and North stores immediately prior to the implementation of the computerised system was being compiled.

3.5.8 *Protective Clothing* - I informed the Principal Housing Officer that none of the items selected in the stock check tallied between the bin cards, the physical stock and the computer stock record and that an examination of a sample of bin cards compared against the entitlement allowance revealed a number of inconsistencies. The Chief Executive confirmed that he proposed to assess the current system in order to improve controls.

3.5.9 *Bonus Incentive Scheme* - I explained to the Principal Housing Officer that an exercise regarding labour costs in the Bonus Incentive Scheme revealed that 60% of completed jobs during the financial year 2007-08 and 76% of completed jobs during the financial year 2008-09 had a difference of over 40% savings between the estimated and actual labour costs. In addition, only 19% and 13% of jobs completed during the financial years 2007-08 and 2008-09 respectively did not attract bonus payments. As a result of these findings, I informed the Principal Housing Officer that I was still of the opinion, as I had expressed in my previous audit inspection report, that there appeared to be an anomaly in the way estimated labour hours were being prepared and enquired whether estimates had been investigated to consider their accuracy and reasonableness. I also asked the Principal Housing Officer whether independent checks were carried out on estimates that had achieved high savings.

3.5.10 The Chief Executive explained that in principle he agreed with my concern and as a result commissioned an independent check from two sources of a sample of works orders compared to the standard schedule of rates commonly used by the building industry and to current local market rates in order to determine whether the estimates were sound. Notwithstanding that the results from both exercises were inconclusive, as the estimates sampled appeared to be competitive compared to the building industry open market estimates, the Chief Executive expressed concern on a number of areas, which needed addressing. These ranged from revising the outdated unit rates, expanding the existing set of unit rates to cover all trades and jobs and revise the existing estimating computer program. He also explained a number of anomalies in the current estimating procedure, which needed updating and uniformly applied, and thus would end the current variables and bring a certain degree of accuracy to the estimates. Notwithstanding his explanation, the Chief Executive attributed the savings mainly to the non-adherence to the scope of the works; a reduction of quality and standards in favour of speed; and job hours not accurately logged to the job records.

3.5.11 I explained to the Principal Housing Officer that 50% of the jobs sampled did not have estimates prepared in respect of labour costs, of which in 70% of the cases the actual labour costs were in excess of £300, and two of these had more than £2,000 actual labour costs.

3.5.12 I also mentioned to the Principal Housing Officer that nineteen employees had received bonus payments in excess of the 43% of their annual salaries/wages cap during the financial year 2007-08 and for the period ending of December 2008. The Chief Executive explained that the Housing Ministry had issued a modification to the agreed Bonus Incentive Scheme capping for a provisional and exceptional increase of the bonus capping to 53% of annual salaries/wages in recognition of the excellent productivity levels achieved by certain operatives who had already reached the 43% cap.

3.5.13 Lastly, I informed the Principal Housing Officer that 58% of the jobs sampled did not have estimates prepared in respect of materials purchased, of which in 71% of the jobs the actual cost of materials were in excess of £500 and in two of these cases the cost of the materials purchased exceeded £1,700 and £4,700 respectively.

3.5.14 *Hire of Scaffolding* - I informed the Principal Housing Officer that a sample examination of the cost of hiring scaffolding revealed that in some instances scaffolds had not been dismantled soon after works had been completed thereby accruing extra costs. I also explained to him that considering the number of works requiring scaffolds, consideration should be given to purchasing scaffolding.

3.5.15 Notwithstanding the technical and safety reasons why scaffolding is not always dismantled immediately, the Chief Executive agreed that there had been instances where scaffolding had remained erected longer than necessary. He further explained that the department had purchased small amounts of scaffolding in the past but storage constraints and lack of qualified staff to erect complex and extensive set-ups made further purchases redundant. However, to improve control in this area and avoid unnecessary expenditure the responsibility of the management of scaffolding had been placed on the Health and Safety Monitor.

3.5.16 *Telephone Usage* - I recommended to the Principal Housing Officer that regular reviews be conducted on the rental options of the department's mobile telephones in order to ensure that the most cost effective rental options available are received, as it appeared that a number of mobile telephones were not receiving the best mobile rental option. The Chief Executive confirmed that the subscription option changes had been effected to one of the mobile telephones highlighted in the audit inspection report. However, he explained that he was averse in changing the option in one mobile telephone as the user had been advised that the usage had seemed excessive.

3.5.17 I informed the Principal Housing Officer that I was concerned that a review of the department's telephone expenditure revealed relatively high usage in a number of landline and mobile telephones. I recommended that the use of landline and, in particular, mobile telephones both for local and international calls be closely monitored and controlled to minimise the possibility of inappropriate use. The Chief Executive informed me that the department produced detailed monthly telephone rental/usage reports to monitor, control and minimise usage and that an analysis of telephone usage conducted for the financial year 2009-2010 revealed a considerable reduction in usage for most of the lines highlighted in the audit inspection report.

3.5.18 Lastly, I explained to the Principal Housing Officer that a review of the department's telephones revealed that a vast number of telephone numbers had no usage in the months sampled and I, therefore, suggested to him that the department's telephone lines be periodically checked to ensure that they are required and those that are not should be disconnected. The Chief Executive explained that as a result of the audit inspection findings two telephone lines had been disconnected and the remainder are assigned to specific and dedicated essential functions.

## **Education**

3.6.1 I wrote to the Director of Education and Training on 8 June 2010 highlighting the results of an audit review carried out up to May 2010 and hereunder draw attention to areas I considered of greater significance. At the close of this report and despite three reminders, the Director of Education and Training had not responded.

3.6.2 *Maintenance of Leave Records* - I explained to the Director that an examination of leave records revealed a high number of multiple discrepancies in the files sampled. However, I notified him that, notwithstanding the number of inconsistencies found, there had been an improvement from the previous audit findings in the way leave records are maintained.

3.6.3 *Office Inventory* - I informed the Director that at the time of the audit inspection the departmental office inventory ledger was not up-to-date, only sixteen of

the twenty-four rooms/offices were accounted for in the ledger and a very high percentage of items physically tested did not agree with the ledger.

3.6.4 *School Inventory* - Again, I explained to the Director that a sample examination of school inventory of a number of schools revealed that the inventory ledgers in the majority of schools had not been updated and a very high percentage of items physically tested did not agree with the respective ledgers.

3.6.5 *Uniform Register* - I informed the Director that an examination of items of uniforms purchased during the period under review had not been recorded in the uniform register. I also explained to him that the register did not contain a historical account of purchases and issues, as input of issues of new items of uniform into the system overwrote the previous entry recorded. I recommended to the Director that the program needed to be modified in order that historical data be retained so that an adequate audit trail could be maintained.

3.6.6 *Stores* - I explained to the Director that the position regarding the control of stores remained unchanged from that reported in a previous audit inspection in April 2005. I informed him that his predecessor had issued a circular letter to all the schools in August 2005 informing of correct procedure for recording and maintaining stores and inventory records. However, I explained to him that despite the recommendations and instructions circulated to the schools the correct procedures had not been adopted by the schools, or monitored and adequately controlled by the main office, contrary to the provisions of government instructions. I further informed him that an exercise carried out on a sample of six schools to determine the adequacy of the control of the receipt, custody and issue of stores items revealed that none of the schools tested held adequate records.

3.6.7 *Non-Resident School Children Accounts* - I notified the Director that six out of a sample of seven non-resident school children accounts were found to have discrepancies. I further informed him that the records kept by the department to record information and to account for the payment of non-resident school fees were not entirely adequate and did not provide for the proper management and monitoring of students' non-resident school fees.

3.6.8 I also mentioned to the Director that the position regarding the debts owed in respect of non-resident school children fees had deteriorated over the past three financial years despite a departmental policy, whereby the school term fee was required to be paid prior to the commencement of the school term. I informed him that the policy was only firmly applied in the first term of the school year and did not appear to be strictly enforced on the subsequent two terms.

3.6.9 *Scholarship Accounts* - A sample examination of scholarship files revealed discrepancies in the awarding of access (additional) funds to students and I informed the Director that there was a need to enforce stricter controls before granting these additional funds to scholarship students. I also informed the Director that a sample examination of scholarship debtors' files revealed that in a number of cases important information was missing; in two cases the calculation of the debts due were incorrect; and in one case the instalment payment of the debt was recorded twice, therefore erroneously reducing the balance due.

3.6.10 *Scholarship Debts* - I expressed my concern to the Director regarding the department's weak debt recovery procedures in respect of scholarship debts, as a large

number of debts would, with time, inevitably become statute-barred and hence subsequently have to be written-off. I explained to him that no evidence was found in a sample examination of debtors' files of the department chasing the scholarship debts. I also mentioned to him that there was no recourse to legal action either through the Attorney General's Chambers or through legal representation from the private sector and explained that the option available to the department of using the Small Claims Court for debts under £5k had not yet been initiated.

3.6.11 *Electricity Consumption* - I informed the Director that an analysis of the schools electricity bills highlighted one school having very high consumption in eleven out of fifty-one months examined. I particularly expressed concern with the exorbitant consumption in one specific month.

3.6.12 *Telephone Usage* - Notwithstanding the explanations provided to the audit examiners regarding the high external usage in a number of landline and mobile telephones, I informed the Director that I was particularly concerned with the high usage in one landline and one mobile telephone. I, therefore, recommended to him that the use of landline and mobile telephones both for local and international call be closely monitored to minimise the possibility of inappropriate use.

## **Customs**

3.7.1 I wrote to the Collector of Customs on 19 April 2010 highlighting a number of observations noted during an audit inspection carried out in the Customs Department to March 2010 and hereunder draw attention to the issues that I considered of greater significance together with the Collector's views and comments.

3.7.2 *Entry Processing Unit (EPU)* - I notified the Collector that a review regarding the efficiency of the processing of entries in the EPU revealed delays in the processing of imports affecting the timely collection of import duty. In his reply the Collector confirmed that the approach being implemented once the new ASYCUDA system is in operation, is for a selectivity procedure, based on sample testing depending on risk, which will greatly ease the strain in the EPU's workload.

3.7.3 Dishonoured Cheques - I explained to the Collector that an exercise to ensure that dishonoured cheques amounts were recovered from importers revealed a high number outstanding over three months, and that importers were not responding to customs follow-up procedures. Notwithstanding the maintenance of a stop list for defaulters, because of the backlog of entries the stop list system did not appear to be working efficiently. Consequently, dishonoured cheques amounts are reversed against the import duty receipts and hence the sum due is declared an arrear of revenue. In paragraph 2.12.4 of this report, I have highlighted the extent of these arrears, which as at 31 December 2010 stood at £741,390.

3.7.4 I informed the Collector that in my opinion he should consider applying fines in accordance with the provisions of Section 106 of the Imports & Exports Act or institute legal action against those defaulting importers. The Collector noted my concern and recommendation and explained that the new ASYCUDA system will greatly reduce these issues, as declarations of prepayment account holders will be rejected electronically if there are no funds in the account at the time of importation.

3.7.5 East Gate Barrier Entry Point - I notified the Collector of a weakness in the control system regarding the possibility for the non-declaration of goods at the East

Gate barrier entry point between office closing hours and closure of the frontier commercial gate, allowing traders who do not cross their consignments into Gibraltar during office hours to do so between these hours. The Collector confirmed that he had re-introduced the presence of a customs officer at the barrier during the hours mentioned in order to gauge incoming and outgoing traffic of a customs interest.

3.7.6 *Transit Sheds* - I explained to the Collector that because the number of physical checks between manifests and the consignment of goods were restricted due to lack of human resources, in my view documentary checks performed on manifests became the only control to ascertain whether goods delivered to transit sheds had been cleared. I informed him that a sample examination of manifests revealed that import duty had not been paid on a number of manifests checked. I also notified him that transit shed operators with a large volume of manifests had a lower number of documentary checks in proportion to those with fewer manifests. The Collector informed me that most of the manifests highlighted in the audit examination had been cleared and that he had assigned an officer to investigate the remaining manifests. He also confirmed that he was satisfied with the present documentary checks, considering the large volume of manifests and the present staff levels, whereby the same number of checks were afforded on all operators.

3.7.7 *Temporary Imports* - I informed the Collector that a review of the system in place for the temporary importation of items by companies revealed that on leaving Gibraltar after office hours, commercial vehicles normally handed the export licence to a customs officer. However, this officer could not stamp the export licence, as he did not see the vehicle leave Gibraltar through the commercial gates. I also explained that there were occasions when the export licence had not been submitted at all and as a result the customs officer was unaware that the temporary import had been exported, requiring the chasing up of the local company concerned to submit the pertinent export licence. The Collector confirmed that he had recently assigned an officer to the EPU barrier to check and stamp export licences prior to the exportation of the goods.

3.7.8 I explained to the Collector that the audit inspection had noted a weakness in the monitoring and control of expired export licences for temporary imports of goods, which had not been exported and had neither renewed their applications nor paid the import duty on the goods. In addition, the temporary importation record was not up-to-date. I, therefore, informed the Collector that I was of the opinion that this area of work was not receiving sufficient attention, resulting in the possible abuse of the temporary importation system and possible loss of revenue due to the poor controls in place. The Collector shared my concern and agreed to introduce an electronic database to monitor outstanding temporary exportations.

3.7.9 *Liquor and Other Licences* - I informed the Collector that a substantial number of establishments, some for several years, had not renewed their licences, relating to liquor, full wine merchant, wholesale wine merchant, beer merchant and wine grocer, and continued trading despite receiving numerous reminders. Notwithstanding the non-payment of the licences, I informed him that none of the recalcitrant establishments had been fined in accordance with the provisions of Section 44(2) of the Licences and Fees Act nor legal action instituted. In his reply the Collector expressed his concern and informed me that as a result of the audit findings he was in the process, together with the Ministry for Enterprise, Development, Technology and Transport, of submitting proposals to streamline the process in order to gain better control over the issuing and payment of these licences.

3.7.10 *Telephone Usage* - I informed the Collector that a review of the department's telephone expenditure revealed slightly high usage in a number of landline and mobile telephones and that a substantial number of landline telephones had international call usage. I, therefore, recommended to him that the use of landline and, in particular, mobile telephones both for local and international calls be closely monitored and controlled to minimise the possibility of inappropriate use and that management should consider whether all landlines with international access were required. The Collector confirmed that telephone usage is monitored and that a consequent exercise led to the barring of landlines that did not require international access.

3.7.11 *Maintenance of Leave Records* - I explained to the Collector that an examination of the department's annual and sick leave records revealed a very high number of multiple discrepancies. I, therefore, informed the Collector that the findings demonstrated that the management and maintenance of leave records was clearly below acceptable standards and not receiving the necessary attention and importance that it required.

3.7.12 In his reply, the Collector explained that he was very concerned with the audit findings and hence had instructed the new officer responsible for the management and maintenance of leave records to ensure that all leave records are properly recorded and that appropriate training be provided. He further confirmed that all anomalies found by the audit examiners had been amended.

3.7.13 *Sickness Absence* - A review carried out regarding the level of sickness absence of officers in the department revealed slightly high average sickness absence levels regarding customs officers and above average sickness absence levels in respect of administrative officers. I explained to the Collector that an analysis of the cause of sickness of a high number of officers with more than 100 sick days revealed mainly serious illnesses and serious multiple ailments.

3.7.14 I explained to the Collector that excessive sickness absence could have a serious negative impact both on the cost and on the delivery of the service provided and that the consequences of high absence levels could entail increased costs to the department in terms of lower standards of service, disruptive working practices and low morale. I further highlighted to him that notwithstanding the generally satisfactory level of sickness absence, it was important to ensure the adoption of good practices in sickness management to maintain sickness absence at an acceptable level. I explained to him a number of effective initiatives that could be employed, if not already in operation, as an aid to curb high levels of sickness absence.

3.7.15 The Collector informed me that a senior officer is tasked with monitoring the department's sickness levels and that the department had a "return to work interview" procedure. He further explained that most of the recommendations highlighted in the audit inspection report were already in practice.

## **Transport - Traffic**

3.8.1 A number of observations were noted during an audit inspection carried out in the Department of Transport – Vehicle, Traffic and Public Transport to December 2009 and I sought to write to the Principal Secretary, Enterprise, Development, Technology and Transport on 26 April 2010 who duly provided me on 5 October 2010 with the Chief Motor Vehicle Examiner's (Chief Examiner) reply. I hereunder draw

attention to a number of areas that I considered of greater importance together with the Chief Examiner's views and comments, where provided.

3.8.2 *Abolition of Motor Vehicle (Road Tax) Licence* - In paragraph 3.9.1 of my report on the annual accounts for the financial year 2007-08 and again in paragraphs 3.12.1 and 3.12.2 of last year's report, I explained that following the abolition of the Motor Vehicle (Road Tax) Licence in June 2007 Government was considering issuing a substitute Motor Vehicle Licence disc. However, a number of technical issues required further consideration before implementation. On 6 August 2009, the Principal Secretary informed me that a Motor Vehicle Licence disc at no cost to the public was to be issued and that the pertinent legislation would be amended accordingly. I hence asked the Principal Secretary in my audit inspection memorandum for an update on the matter.

3.8.3 In his reply, the Chief Examiner provided me with details regarding the deadline on the changes to the Department of Transport's computer program, on the three pieces of legislation that were in the process of being drafted and the proposed commencement date of the new system. However, he further stated that the whole proposal was still being considered. Since the proposed commencement date was approaching I once again wrote to the Principal Secretary on 18 January 2011 asking him for an update. On 17 February 2011, the Principal Secretary informed me that it had been decided, at present, not to proceed with the issue of a disc.

3.8.4 *Roadworthiness System* - A review of the system of roadworthiness certificates revealed a significant weakness in that roadworthiness certificates could be printed and issued without payment being made, by completely bypassing the manual aspects of the system, i.e. the examiner simply printing a certificate. I recommended to the Principal Secretary that a function be added to the current system whereby a certificate printout is restricted to a receipt number being inputted by the cashier on receipt of payment and that as an interim control measure, reconciliations between daily certificates issued to related receipts be implemented.

3.8.5 The Chief Examiner confirmed that the recommendations would be implemented. In addition, a small sample test of the computerised motor vehicle records revealed three errors, which the Chief Examiner confirmed as a computer system error that would be reported to the Information Technology and Logistics Unit (IT&L).

3.8.6 *Transport Commission* - A review of the various types of licences under the responsibility of the Transport Commission revealed that the computerised system did not provide a list of expired Driving (Taxis, Coaches & Buses) licences or even those that were about to fall due. I explained to the Principal Secretary that this was a fundamental control function of the system and strongly recommended that IT&L be requested to make this facility available in order to enable the identification and follow-up of any type of licences for renewal. The Chief Examiner confirmed that the facility had been requested from IT&L.

3.8.7 The audit examiners were informed that there was reason to believe that some Public Service Vehicle licences temporary drivers were not paying the fee for the amendment of a road service licence. I expressed my concern to the Principal Secretary, since it not only implied that there were unregistered taxi drivers who were not paying the amendment fee, but also that any income generated by such individuals might not be declared to the Income Tax Office. I explained to him that this issue

would persist as long as there was no means of obtaining concrete evidence to support these claims. In his reply, the Chief Examiner stated that he had on numerous occasions requested the re-establishment of the post of Transport Inspector.

3.8.8 *Maintenance of Leave Records* - An examination of leave records revealed that all files sampled contained multiple discrepancies. I informed the Chief Examiner that I was gravely concerned at the findings, which clearly demonstrated that the management and maintenance of leave records was well below acceptable standards and not receiving the necessary attention and importance that it required.

3.8.9 *Substitution/Leave Exercise* - An exercise carried out matching the absences of officers due to annual, sick and special leave from substitution application forms against officers' annual, sick and special leave records revealed a number of inconsistencies and as a result two officers were overpaid. The Chief Examiner confirmed that the overpayments were in the process of being recovered.

3.8.10 In addition, it was noted that there was a general disregard in recording relevant and important information in the substitution claim forms. I, therefore, informed the Principal Secretary that the anomalies brought to light during the audit inspection demonstrated that not enough care was being exercised in the substitution claim process.

3.8.11 *Telephone Usage* - The department's telephone expenditure revealed relatively high usage in a number of landline telephones. I emphasised to the Principal Secretary that the use of landline and, in particular, mobile telephones both for local and international calls should be closely monitored and controlled to minimise the possibility of inappropriate use. In his reply, the Chief Examiner stated that the proposed new telephone system would give the department greater control over telephone usage.

3.8.12 *Sickness Absence* - A review was carried out regarding the level of sickness absence of the Motor Vehicle Test Centre (MVTC) and the Transport Management Division (TMD) personnel. I expressed my concern to the Principal Secretary at the overall high level of sickness absence in the department, particularly by TMD officers and that the overall level of sickness absence per employee was at an average of 10.6 days per year for the MVTC employees and a staggering 21.5 days per year for the TMD employees.

3.8.13 I explained to the Principal Secretary that excessive sickness absence could have a serious negative impact both on the cost and on the delivery of the service provided and it was important to ensure the adoption of good practices in sickness management to maintain absence at an acceptable level. I also put to him a number of effective initiatives that could be used, if not already in operation, as an aid to curb high levels of sickness absence. The Chief Examiner limited his response to state that the Gibraltar Development Corporation's Human Resources Manager was aware of the high level of sickness absence in the TMD.

3.8.14 *Office Inventory* - I informed the Principal Secretary that the inventory ledger was not available for audit inspection and apparently not kept up-to-date, as confirmed to the audit examiners, contravening government stores instructions. I emphasised that the Chief Examiner had stated in his reply dated 16 May 2005 to the audit inspection memorandum of 26 April 2005 that the inventory ledger would be reviewed and updated. In his reply of 5 October 2010, the Chief Examiner confirmed finding

the ledger; however, as there were parts missing a new inventory ledger was in the process of being prepared.

3.8.15 I also notified the Principal Secretary that the TMD had never kept a record of inventory regarding items of office furniture and equipment purchased and held in their offices. The Chief Examiner explained that he had informed the General Manager of the TMD to introduce an inventory ledger.

3.8.16 *Roadworthiness Tests* - I commented in my last report that in order to encourage vehicle owners to renew their roadworthiness certificates the Department of Transport introduced in July 2009 a regime of reminding vehicle owners of the forthcoming expiration of their roadworthiness certificates. The number of roadworthiness certificates issued during the period March 2010 to February 2011 was 11,269, a year-on-year decrease of 673 and an increase of 909 compared to the period March 2008 to February 2009.

3.8.17 On 15 January 2011, the department issued 6,828 reminder letters to vehicle owners with expired roadworthiness certificates between the years 2007 and 2010.

## **Police**

3.9.1 I wrote to the Commissioner of Police on 29 April 2009 detailing a number of observations brought to light during an audit inspection carried out in the Police Department up to November 2009. I hereunder draw attention to the areas that I considered of major importance together with the Commissioner's views and comments.

3.9.2 *Office Inventory* - I notified the Commissioner that instructions issued in a circular dated 16 July 2007 to all sections of the Police with the purpose of reactivating the office inventory procedures in order to comply with the pertinent provisions of government stores instructions had not been adhered to, as all the office inventory registers of the offices sampled were exceedingly deficient. The Commissioner confirmed that all office inventories had been centralised under the responsibility of a senior officer of the department, fresh instructions had been issued for the timely updating of inventories and an internal dip sampling regime had been implemented.

3.9.3 *Stores and Uniforms* - I explained to the Commissioner that despite assurances in January 2008 regarding the development and implementation of a new in-house stores database, the position remained as I reported to him in November 2007, referred in paragraph 3.6.3 of my report on the annual accounts 2006-07. As a result, the audit examiners were unable to perform a test of items under a particular category, not recognised by the stores database. In addition, I notified the Commissioner that differences were identified in a high number of cleaning materials and uniform and protective clothing items physically checked against the computerised stock register. The Commissioner confirmed that a bespoke software program would be purchased soon and that the discrepancies noted had been corrected.

3.9.4 *Exhibits Store* - I informed the Commissioner that a review of the main exhibits store revealed two deficiencies of a security nature to which he concurred that the inadequate internal controls had been corrected.

3.9.5 *Gratuity Duties* - Gratuity duties are payments made to the Police for additional duties performed by police officers mainly in escorting long vehicles transporting large or heavy building equipment. I expressed my concern to the Commissioner regarding the extent of companies defaulting payments, particularly the fact that two companies were in the process of liquidation, with a third company having filed a petition to wind-up in March 2010.

3.9.6 *Motor Vehicles* - I notified the Commissioner that instructions issued to police officers to obtain fuel receipts detailing the vehicle registration number, to enable the Accounts Section to verify invoices submitted by the fuel contractor, were not being adhered to. An examination to verify the checks carried out by the Accounts Section on invoices in connection with refuelling from the contracted company's petrol stations established that a high percentage of the invoices sampled did not contain supporting fuel receipts. The Commissioner explained that the Accounts Section was now provided with a regular updated list of police vehicles' registration numbers and all fuel receipts would be supported by an explanatory report.

3.9.7 *Firearm Licences* - I informed the Commissioner that a review of the firearms register revealed a substantial number of expired licences, some dating to February 2007. I, therefore, recommended to him a more proactive approach in following-up defaulters and that on renewal licensees should pay all outstanding previous years licences. The Commissioner confirmed that as from September 2009 a dedicated Firearms Licensing Officer was established with the majority of the expired licences having been renewed and the remainder at various stages of the enforcement process.

3.9.8 *Telephone Usage* - I explained to the Commissioner that a review of the department's telephone usage revealed relatively high usage in a number of landline and mobile telephones. I emphasised to him that the use of landline and, in particular, mobile telephones both for local and international calls should be closely monitored and controlled to minimise the possibility of inappropriate use. I also recommended to him that telephone lines should be periodically checked to ensure that all are required and those that are not should be disconnected, and that mobile rental options should be reviewed to ensure that the mobile subscription option is the most beneficial and economical for the level of usage.

3.9.9 The Commissioner explained that a system had been established to monitor telephone usage with the ability to query and seek explanations in those instances in which the system detected relatively high usage. He further confirmed that mobile rental options would be monitored against usage to establish whether changes in options would be beneficial taking into consideration that within an operational policing scenario there is a high degree of unpredictability in usage.

## **Environment**

3.10.1 A number of observations were noted during the audit inspection carried out in the Department of the Environment to September 2009 and I sought to write to the Principal Secretary, Environment who duly provided me with a detailed reply. I hereunder draw attention to a number of areas that I considered of greater importance together with the Principal Secretary's views and comments.

3.10.2 *Contracted Services* - I asked the Principal Secretary why a number of agreements for contracted services had expired, notwithstanding that the services continued to be provided and the same financial consideration was being paid, and

whether it was the intention to renew their contracts. The Principal Secretary confirmed that he was in the process of preparing proposals to be able to negotiate new contracts with some of the companies concerned and through a tender process with the others.

3.10.3 In addition, I explained to the Principal Secretary that two companies did not have contractual arrangements with the department to undertake services being provided and no tender contract had been awarded by the Procurement Office. Since the services being provided by these two companies was on an ongoing basis I recommended to the Principal Secretary that the services provided be formalised by way of appropriate tender procedures. The Principal Secretary informed me that a tender had recently been awarded to one of the companies, however, because of the delicate nature of the service being provided by the other company it was not found practicable to enter into a long-term contract at the present moment.

3.10.4 *Sickness Absence* - A review carried out regarding the level of sickness absence in the department revealed a slightly high level of sickness absence at an average of 13.4 days per year for non-industrial officers and 14 days per year for the industrial employees. I explained to the Principal Secretary that an analysis of the cause of sickness of six employees with more than 100 sick days revealed that two had mainly suffered from serious illnesses and serious multiple ailments, whilst four had suffered common illnesses.

3.10.5 I explained to the Principal Secretary that excessive sickness absence could have a serious negative impact both on the cost and on the delivery of the service provided and it was important to ensure the adoption of good practices in sickness management to maintain absence at an acceptable level. I also highlighted a number of effective initiatives that could be employed, if not already in operation, as an aid to curb high levels of sickness absence. The Principal Secretary noted my concerns and recommendations and informed me that he would be introducing a management sickness analysis in order to maintain a clearer picture of sickness patterns to allow him to consider the recommended actions.

3.10.6 *Telephone Usage* - A review of the department's telephone usage revealed slightly high usage in a number of landline and mobile telephones and that several mobile telephones were not receiving the best rental option. I emphasised to him that the use of landline and, in particular, mobile telephones both for local and international calls should be closely monitored and controlled to minimise the possibility of inappropriate use and that mobile rental option subscriptions should be reviewed regularly. The Principal Secretary confirmed that some of the mobile telephones' rentals had been changed to a more economical option and agreed to implement a system to enable him to monitor inappropriate use of telephones in time to reduce high usage.

## **Family and Community Affairs**

3.11.1 An audit inspection of the Family and Community Affairs to February 2010 revealed a number of observations and I hereunder comment on those areas that I considered of a more significant nature together with the Principal Secretary, Family, Youth and Community Affairs' comments.

3.11.2 *Child Welfare Grants* - I informed the Principal Secretary that a review of the documentation required to approve child welfare grants revealed that the assessable

income of over 78% of claimants sampled had not been agreed to the corresponding income tax records.

3.11.3 The Principal Secretary explained that he would request the Commissioner of Income Tax restricted online access to the Income Tax information system in order to verify the assessable income of child welfare grant claimants, which had in the past been denied. He informed me that if access is not granted he would certainly increase the number of declaration forms submitted to the Income Tax Office in order that the child welfare scheme is conducted effectively.

3.11.4 I explained to the Principal Secretary that the most common reasons for overpayments of child welfare grants were parents not reporting when children commenced working and hence I recommended to him the need for an official declaration informing on a child's start at work.

3.11.5 The Principal Secretary agreed that there were instances where parents did not comply with the provisions in the official declarations whereby they are required to report changes in circumstances occurring during the year. However, he confirmed that the majority of overpayments are repaid.

3.11.6 *Overpayments* - I recommended to the Principal Secretary that unemployment benefits, child welfare and social assistance long-standing overpayments, some of which had not had a single repayment for accounts opened in 1997, be actively reviewed and regularised. The Principal Secretary confirmed that notwithstanding the fact that overpayments are followed up, the majority of debtors had not contacted the department and due to other pressing matters, overpayments had not been pursued. The Principal Secretary agreed to review debts with a view to either recover or request write-off approval on those claims considered irrecoverable.

3.11.7 *Maintenance of Leave Records* - An examination of leave records revealed that most of the files sampled contained multiple discrepancies. I informed the Principal Secretary that the findings demonstrated that the management and maintenance of leave records was clearly below acceptable standards and not receiving the necessary attention and importance that it required. I pointed out to him that his predecessor, in his reply to my previous audit inspection findings, assured me that officers assigned to the management and maintenance of leave records had been made aware of the discrepancies.

3.11.8 The Principal Secretary concurred that the high incidence of errors and omissions was indicative that the maintenance and management of leave records had not been receiving the necessary attention and importance that it required. He further informed me that he had issued instructions that due care and attention must be given to the management and maintenance of leave records and that the necessary controls had been implemented to ensure the accuracy and completeness of leave records.

3.11.9 *Substitution/Leave Exercise* - An exercise carried out matching the absences of officers due to annual, sick and special leave from substitution application forms against officers' annual, sick and special leave records revealed a number of inconsistencies. I asked the Principal Secretary for clarification on whether certain individuals had either been overpaid and/or that annual leave had not been recorded in the corresponding officers' files. I informed the Principal Secretary that the findings demonstrated that not enough care was being exercised in the substitution process and that it was imperative for substitution application forms to be properly checked and

not signed as checked until they had been agreed with the officers' relevant leave records.

3.11.10 The Principal Secretary explained that the majority of the errors highlighted in the audit inspection stemmed from omissions and inaccurate information provided in the substitution claim forms by the officers claiming the substitution. This resulted in either overpayments of substitution allowance or cases where annual leave had not been recorded in the officers' files. The Principal Secretary confirmed that the pertinent leave records had been updated and the amounts overpaid would be duly recovered.

## **Youth Service**

3.12.1 A number of observations were noted during an audit inspection of the Youth Service to September 2009 and I sought to write to the Principal Secretary, Family, Youth and Community Affairs on 20 November 2009. I hereunder draw attention to four areas that I considered of greater importance together with the Principal Secretary's views and comments.

3.12.2 *Maintenance of Leave Records* - An examination of leave records revealed that all the files sampled contained multiple discrepancies. I informed the Principal Secretary that the findings demonstrated that the management and maintenance of leave records was clearly below acceptable standards and not receiving the necessary attention and importance that it required. The Principal Secretary confirmed that he had issued strict instructions for leave records to be adequately examined and that due care and control be afforded at all times regarding the management and maintenance of these records.

3.12.3 *Sickness Absence* - A review carried out regarding the level of sickness absence in the department revealed a high level of 19.8 days per year for industrial employees. I explained to the Principal Secretary that an analysis of the cause of sickness of one non-industrial officer and two industrial employees with more than 100 sick days revealed that they appeared to have suffered from a variety of common ailments. The Principal Secretary agreed with the excessively high level of sickness absence and explained that one of the two individuals with more than 100 sick days had suffered a serious medical condition, which had resulted in the officer being medically retired. He, nevertheless confirmed the need to regularly examine and monitor the sick leave of the other two officers.

3.12.4 I explained to the Principal Secretary that excessive sickness absence could have a serious negative impact both on the cost and on the delivery of the service provided and it was important to ensure the adoption of good practices in sickness management to maintain absence at an acceptable level. I also highlighted a number of effective initiatives that could be employed, if not already in operation, as an aid to curb high levels of sickness absence. The Principal Secretary informed me that senior management of the Youth Service would be implementing the suggested initiatives.

3.12.5 *Substitution/Leave Exercise* - An exercise carried out matching the absences of officers due to annual, sick and special leave from substitution application forms against officers' annual, sick and special leave records revealed a number of inconsistencies. I informed the Principal Secretary that it was imperative for substitution application forms to be properly checked and not signed as checked until they had been agreed with the officers' relevant leave records. The Principal Secretary

confirmed that instructions had been issued for all substitution forms to be thoroughly checked against supporting documentation before being signed as checked.

3.12.6 *Telephone Usage* - I explained to the Principal Secretary that a review of the department's telephone usage revealed relatively high usage in two landline telephones. I emphasised to him that the use of telephones both for local and international calls should be closely monitored and controlled to minimise the possibility of inappropriate use. The Principal Secretary justified the high usage of one landline telephone and informed me that the second telephone's usage had been restricted to one officer. He also confirmed that telephone usage is closely monitored and controlled by management of the Youth Service.

## **Fire Service**

3.13.1 An audit inspection of the Fire Service up to June 2010 brought to light a number of observations. However, I am limiting findings on two areas reflected in my memorandum addressed to the Chief Fire Officer on 2 July 2010, accompanied by the Chief Fire Officer's views and comments.

3.13.2 *Clothing and Materials Stores Inventory* - A review of the clothing and materials stores inventory revealed differences in over thirty-three per cent of the items selected and I informed the Chief Fire Officer that critical weaknesses were detected in the procedures. I, therefore, recommended to him that a review be conducted in order to strengthen the overall stores control procedures. The Chief Fire Officer confirmed that the procedures would be looked into.

3.13.3 *Telephone Usage* - A review of the Brigade's telephone usage revealed slightly high usage in two landline telephones. However, I explained to the Chief Fire Officer that it was evident from the adequate overall level of telephone usage of the Brigade's landline and mobile telephones in the sample compared to the sample during the previous audit inspection, that the Brigade's telephone usage was being closely monitored and controlled. The Chief Fire Officer justified the high usage of the landline telephone assigned to the control room, which also serviced the external usage of all office telephones. However, he confirmed that he would take action regarding the high usage of the second landline telephone.

## **Post Office**

3.14.1 An audit inspection carried out of the Post Office for the period to July 2010 brought to light a number of observations relating to accounting systems and procedures, internal controls in respect of the safekeeping of public funds and regulatory issues. I wrote to the Post Office Manager on 12 October 2010 seeking his views and hereunder draw attention to the main areas of concern, together with the Post Office Manager's replies.

3.14.2 *District Post Offices' Security* - I informed the Post Office Manager that a review of the security arrangements in the two district post offices revealed a number of deficient practices mainly as a result of pending security works. The Post Office Manager expressed his concern on visiting both premises and confirmed receipt of approval for a detailed costing of the proposed refurbishment works, incorporating all security requirements.

3.14.3 *Franking Machine Sales* - I notified the Post Office Manager that a reconciliation of the franking machine sales resulted in a discrepancy mainly attributed

to the fact that regular reconciliation between the franking machine readings and the corresponding accounts was not carried out. The Post Office Manager noted my comments.

3.14.4 *Telephone Usage* - I informed the Post Office Manager that a review of the department's telephone expenditure revealed high usage in a number of landline and mobile telephones and, therefore, recommended that the use of landline and mobile telephones both for local and international calls should be closely monitored and controlled to minimise the possibility of inappropriate use. The Post Office Manager confirmed that telephone usage would be monitored.

3.14.5 *Data Quality Issues* - I informed the Post Office Manager that a data quality exercise in order to examine the reliability and reasonableness of data regarding the PO Box and Mail Redirection processes revealed a number of inconsistencies. In his reply, the Post Office Manager informed me that the issues highlighted in my report would be investigated and corrected as necessary and that staff had been instructed to be more diligent in the exercise of their duties.

## **No. 6 Convent Place**

3.15.1 *Procurement Office* - The Procurement Office's main responsibility is to coordinate all government purchasing, including government companies and statutory bodies, in accordance with standard tendering procedures and practices. The Procurement Office is also charged with the supervision, monitoring and control of government contracts generally.

3.15.2 The control function of the Procurement Office of monitoring payments on a test basis to ensure that government departments are adhering to tender catalogues and complying with tender regulations is still not being carried out. I am again informed that this is primarily due to the high turnover of staff and the continual training of new staff in the field of procurement, added to the increased complexity of government tenders, which is placing a strain on resources.

3.15.3 Notwithstanding the Chief Secretary's instruction to the effect that government tender procedures should also apply to wholly owned government companies, agencies and authorities, the Head of Procurement confirmed to me that this function is still not being performed. He explained that the reason for this is that no decision had yet been taken on the way forward, principally because of increased activity within the Procurement Office due to the number of high value, as well as high volume of tenders, thus not permitting the Procurement Office to make progress.

# PART FOUR

## OTHER STATUTORY AUDITS

4.1.1 The accounts of the following organisations have been audited and certified since the completion of my report on the public accounts of Gibraltar for the financial year 2008-09:

<u>Organisation</u>	<u>Accounts for Period or Year-Ended</u>
British Protestant Trust	31 December 2009
British Protestant Trust	31 December 2010
Care Agency	31 March 2010
Elderly Care Agency	27 May 2009
Gibraltar Broadcasting Corporation	31 March 2007
Gibraltar Broadcasting Corporation	31 March 2008
Gibraltar Citizens Advice Bureau	31 March 2009
Gibraltar Electricity Authority	31 March 2010
Gibraltar Heritage Trust	31 March 2009
Gibraltar Regulatory Authority	31 March 2010
Magistrates' Poor Fund	30 September 2010
New Hope Trust	31 March 2005
New Hope Trust	31 March 2006
New Hope Trust	31 March 2007
New Hope Trust	31 March 2008
New Hope Trust	31 March 2009
Social Services Agency	27 May 2009

4.1.2 The accounts of the following entities had not been submitted to me for examination and certification by the close of this report:

<u>Organisation</u>	<u>Accounts for Period or Year-Ended</u>
Gibraltar Broadcasting Corporation	31 March 2009
Gibraltar Broadcasting Corporation	31 March 2010
Gibraltar Magistrates' Association	31 March 2010
Gibraltar Health Authority	31 March 2010
Gibraltar Port Authority	31 March 2007
Gibraltar Port Authority	31 March 2008
Gibraltar Port Authority	31 March 2009
Gibraltar Port Authority	31 March 2010
Gibraltar Sports and Leisure Authority	31 March 2009
Gibraltar Sports and Leisure Authority	31 March 2010

4.1.3 The accounts of the Gibraltar Heritage Trust for the financial year ended 31 March 2010 were originally presented to me for audit and certification during mid

December 2010. However, as a result of a number of amendments required to be made to the financial statements, the revised accounts were not presented to me before the closure of my report on the public accounts of Gibraltar for the financial year 2009-10.

4.1.4 The Gibraltar Sports and Leisure Authority had not complied with the provisions of Section 15(2) of the Gibraltar Sports and Leisure Authority Act whereby the accounts of the Authority are required to be submitted to me for the purpose of auditing and certification within seven months after the end of the financial year to be audited.

4.1.5 At the close of this report, despite three reminders, I had not received a reply to the audit inspection report of the Gibraltar Sports and Leisure Authority submitted to the Chief Executive on 7 May 2010. In addition, the Gibraltar Health Authority had not replied to my cash survey report of 5 July 2010.

4.1.6 Since the completion of the last audit report on 18 March 2010, the following liquidators' accounts of companies in compulsory liquidation have been audited, up to the dates indicated in accordance with section 245(3) of the Companies Act:

<u>Company</u>	<u>Accounts Audited Up To</u>
Bank of Credit and Commerce Gibraltar Limited	31 December 2004
E.B.K. Holdings Limited	20 April 2009
Emerald Isle Limited	27 June 2010
Greenwhale Limited	21 July 2009
Mar Design Limited	16 October 2010
Queensway Limited	30 June 2010
Rahmatullah and Sons (Tailors) Limited	9 September 2010
Rock Financial Services Limited	22 January 2009
Varini Investments Limited	24 May 2009

### General

5.1.1 The following Value for Money (VFM) reviews were conducted since the completion of my report on the public accounts of Gibraltar for the financial year 2008-09:

- A Review on the level of service provided to the public by the Licensing Section of the Department of Transport – Vehicle, Traffic and Public Transport;
- A Review on the level of service provided to the public by the PAYE Section of the Income Tax Office; and
- A Review of the Fuel Management Strategy of the Government Vehicle Refuelling Facility.

5.1.2 The main objectives, findings and recommendations of these VFM studies are summarised hereunder.

### **A Review on the level of service provided to the public by the Licensing Section of the Department of Transport – Vehicle, Traffic and Public Transport**

5.2.1 *Value for Money Context* - Put simply, value for money (VFM) is about obtaining the maximum benefit with the resources available. VFM is a key principle in the management arrangements regarding the level of service provided to customers by an organisation. In particular it is vital that appropriate policies are developed and that the correct processes are in place to achieve the right level of service. Therefore, achieving an appropriate level of service in the management of the Licensing Section is a fundamental part of demonstrating responsibility in delivering VFM.

5.2.2 *Background to the Review* - The Licensing Section forms part of the Department of Transport – Vehicle, Traffic and Public Transport, which comes under the Ministry of Enterprise, Development, Technology and Transport. The Licensing Section office is currently situated at the Motor Vehicle Test Centre, Eastern Beach Road. Its opening hours to the public are 9.00am to 2.00pm in the winter months and 8.30am to 12.30pm during the summer months.

The Licensing Section conducts all administrative operations on behalf of the Chief Motor Vehicle Examiner, who is the officer charged by the Licensing Authority to exercise these duties. Its functions fall mainly under the legal framework of the Traffic Act, the Transport Act and ancillary regulations. The duties of the Licensing Section can be summarised under the following categories:

- The registration and licensing of road vehicles in Gibraltar;
- The issue of driving licences and vehicle permits for Gibraltar and EU roads;
- The collection of fees relating to the issue of various road vehicle licences and permits;
- The administration of Dealers licences; and

- The issue, renewal and cancellation of Self Drive licences.

5.2.3 *Objective* - The objective of the review was to assess the management arrangements in place regarding the level of service provided by the Licensing Section of the Department of Transport – Vehicle, Traffic and Public Transport to the public, taking into consideration the quality of customer care and the quality of information provided at the counters, as well as the service provided by letter, telephone, facsimile, email and the internet.

5.2.4 *Scope* - The scope of the review entailed an assessment of the management arrangements in place:

- To determine the level of customer care provided to the public;
- To establish whether there is an adequate information management system in place;
- To assess the quality of the information provided to the public;
- To verify whether forms and guidance are easy to obtain, easy to understand, and accurate and complete; and
- To identify ways of improving, where necessary, the quality of customer care and the quality of information when providing services to the public.

5.2.5 *Approach* - The following activities were undertaken during the review:

- A review of key documents and forms used to support staff dealing with the public;
- Meetings with key senior and middle management officers in the department to establish their involvement in providing front-line staff with adequate procedures, training and support;
- Meetings with key staff of the Licensing Section to determine whether they have received the right training, support and information to deal with customers;
- Direct observation of the service provided; and
- The use of questionnaires in order to obtain empirical data from service users and front-line staff.

5.2.6 *Methodology* - The review looked to:

- Whether the department had identified the needs of the users;
- Ascertain whether operational systems and procedures are in place and whether these are documented;
- Ascertain whether management and front-line staff work cohesively and are aware of each other's needs;
- Assess whether service users are satisfied with the service received;
- Direct observation of the services provided, both in the office and at the counter;
- Assess time efficiencies;
- Assess work priorities;
- Identify if there are targets in place and, if so, verify if these are being met;
- Assess time management – process and availability of appointments;

- Obtain information regarding means of communication and assess its effectiveness and efficiency;
- Ascertain whether there are contingency plans to reduce waiting times, if applicable;
- Assess counter staff attitude towards the public;
- Review complaints, if reported, and ascertain whether complaints are investigated and if action is taken to rectify dips in service delivery performance (complaints procedure);
- Identify availability of training;
- Ascertain whether there is a management information system in operation; and
- Ascertain whether there is a zero tolerance policy in place, if procedures are followed when applicable.

*5.2.7 Report and Recommendations* - The information collated from the exercise was analysed to enable the team to arrive at the review's conclusions. Key performance indicators and good practice procedures need to be researched for benchmarking/comparison purposes. The report included viable and reasonable recommendations, together with an action plan designed to implement the recommendations.

*5.2.8 Summary of Key Findings* - The Licensing Section has in place a set of guidelines outlining the operational systems and procedures that deal with the workflow to meet the needs of the staff at the counter positions. This is a positive approach by management.

Despite the fact that the needs of the users of the service have been assessed informally, it does not have a formal document. This fact is reflected in the results of the customer questionnaire responses, which highlighted suggestions that management should identify and formally record the needs of the service users.

Management should explore the possibility of introducing a customer service international quality standard.

Management confirmed that targets had not been identified and it does not have a management information system in place specifically to monitor customer service target levels, making it difficult to ascertain whether the section meets its obligations in an accurate and timely manner.

There are differences of opinion regarding the adequacy of lines of communication between management and staff, where management was confident that it had good lines of communication with front-line staff, working cohesively to achieve the department's objectives, whilst the results of the staff questionnaire reflect that 64% of the office staff felt that lines of communication were poor, to the extent that information provided by management is sometimes inadequate and inconsistent.

The results of the customer questionnaire demonstrated that a high number of respondents were satisfied with the service provided, that the level of communication and the information provided was adequate and found staff to be very helpful, friendly and courteous in attending to customers.

Training provided to counter staff was only on-the-job on entry to the section and there is no formal induction or customer service training provided. This was further highlighted in the staff questionnaire where they expressed a desire to engage on such courses of instruction in order to provide a better service.

Responses to both questionnaires by customers and staff were unanimous in areas that needed attention or improvements. These stemmed from promoting the availability of relevant forms and the information available on the government website, introducing a telephone hotline and an email service in order to attend to queries swiftly, providing an internet facility to attend to most of the administration functions available at the counters, establish a facility to pay by debit/credit card, the introduction of a formal customer complaints procedure and a counter specifically designated for commercial clients.

Whilst management has an unwritten policy regarding tackling bad behaviour by clients there is no documented zero tolerance policy.

5.2.9 *Customer Questionnaire* - Customers who attended the Licensing Section on four days during early November 2010 were asked to complete a questionnaire in which a number of questions pertaining to the quality of the service provided by the Licensing Section were posed. In addition, using the same questionnaire a number of car dealers were interviewed over the telephone.

The results of the customer questionnaire suggest that customers are generally happy with the level of service provided by the Licensing Section's officers. Customers found the staff to be very helpful, polite and friendly in their dealings, as was attested by 84% of the customers polled. However, when it came to the quality of service being provided, with the procedures currently in place, some customers were not so content and had a few misgivings. The main issues that arose from the customer questionnaire were:

- That the counters open at least one afternoon a week to take into account customers who find the opening hours inconvenient;
- That an exercise to dispose of the derelict vehicles in the parking area outside the Motor Vehicle Test Centre be carried out. A number of clearly marked customer parking bays should be designated and policed so that adequate customer parking is always available. It was also suggested that a separate motorcycle parking area could be provided;
- That all outstanding maintenance works be carried out and that closer attention be taken on this matter;
- That an advertising campaign promoting the availability of pertinent forms and the information available on the government website should be undertaken;
- That the building should be adequately sign posted to ensure that the counter hall is easily reached by customers and that the opening hours can be clearly seen;
- That a telephone hotline and an email service should both be established and heavily advertised so that the public becomes aware of the service so that queries can be swiftly answered;
- That payment by debit/credit cards be accepted;
- That an internet facility be set up that could undertake most of, if not all, the administrative functions available at the counters;

- That a formal complaints procedure should be established; and
- That a counter position be tasked with work related to car dealers.

5.2.10 *Staff Questionnaire* - During the same week administrative staff were requested to fill in a questionnaire in which a number of questions pertaining to the quality of the service provided by them were posed. The main recommendations are listed hereunder:

- There should be a formalised induction and training process for all staff members at all levels regardless of the documented guidelines;
- A training course on good customer service skills should be delivered to all members of staff;
- Good lines of communication between management and staff should be identified and implemented;
- A review of all the lines of communication to the public should be performed and improvements carried out where necessary;
- It is recommended that a formalised complaints procedure be put into place;
- A debit/credit card payment system should be introduced;
- The website should be improved to enable online access to services and payments;
- The present computer system should be enhanced to enable the issue of computerised receipts and licences; and
- A counter should be specifically designated for commercial clients.

5.2.11 *Conclusion* - Considering all aspects of the review and notwithstanding that a good service is generally being provided by the Licensing Section, the review concludes that there is scope for improvement in many areas in order to enhance the level and standard of service being provided to customers.

5.2.12 *Action Plan* - An Action Plan addressing the main issues highlighted in the review was divided into six major areas of improvement as follows:

Objective - To improve the physical environment to ensure an increased customer experience:

- Improve parking facilities by disposing of derelict vehicles, and introduce designated customer parking bays;
- Draw up a detailed office maintenance plan and implement it;
- Draw up a detailed plan to ensure that customer facilities at the section's premises are maintained at an adequate level and implement the plan; and
- Improve the sign posting of the building.

Objective - To improve the communication with customers:

- Enhance the use of the Licensing Section website and its online facilities;
- Improve public awareness of the section's online facilities through a public information campaign;
- Establish a telephone helpline to address customers' queries without having to attend the offices;
- Increase the use of email for customer correspondence and notifications;

- Introduce a web based online system for roadworthiness appointments, issues of permits, licences and their respective payments;
- Undertake an exercise in order to identify and formally document the needs of the service users;
- Establish a formal complaints procedure; and
- Establish a zero tolerance policy.

Objective - To improve through training the level of customer service provided and to improve the communication between staff and management:

- Introduce formal induction training;
- Introduce a continuous professional customer service training programme;
- Require staff to undergo a health and safety course, which should include first aid;
- Establish regular meetings with staff and management; and
- Introduce a management information system.

Objective - To improve the payment facilities for customers:

- Introduce computerised receipts to replace the General Revenue receipts;
- Introduce debit/credit card payments at the counters; and
- Introduce online payments, such as payments made via debit/credit cards and PayPal.

Objective - The introduction and maintenance of the ISO 9000 Quality Management Standard:

- Management should consider introducing and maintaining the ISO 9000 Quality Management standard.

Objective - The introduction and maintenance of a fully detailed and documented Contingency Plan:

- Management should introduce and maintain a fully detailed and documented Contingency Plan.

5.2.13 I forwarded copies of the report to the Chief Secretary, the Principal Secretary, Enterprise, Development, Technology and Transport and the Chief Motor Vehicle Examiner on 31 January 2011 and invited them to comment on the findings and recommendations of the review, if they so desired.

## **A Review on the level of service provided to the public by the PAYE Section of the Income Tax Office**

5.3.1 *Value for Money Context* - Value for money (VFM) is about obtaining the maximum benefit with the resources available. It is also about achieving the right balance between economy, efficiency and effectiveness, embracing expectations that have been and continue to be placed on public services, underpinning considerations on the quality and effectiveness of public services. VFM is a key principle in the management arrangements regarding the level of service provided by an organisation. Customer service efficiency is a prime goal for service-orientated organisations, and an important objective for any organisation, since it encompasses all relations and

transactions with customers. Service efficiency combines the use of an appropriate information management system and the presence of skilled personnel. Hence, the proper selection of software tools and the implementation of appropriate training programmes are two important steps in improving efficiency and effectiveness. It is also vital that appropriate policies are developed and that the correct processes are in place to achieve the right level of service. Achieving an appropriate level of service in the management of the Pay As You Earn (PAYE) Section is a fundamental part of demonstrating responsibility in delivering VFM.

5.3.2 *Background to the Review* - The Income Tax Office (ITO) is the department that generates the most revenue for the Government of Gibraltar, mainly from PAYE which generated £104,567,678<sup>1</sup> during the financial year 2009-10 and the forecast outturn for the financial year 2010-11 is £105,500,000<sup>2</sup> (for comparison purposes PAYE collection for the financial year 2008-09 was £97,243,581<sup>3</sup>). The ITO comprises of seven sections namely PAYE, Self-employed, Corporate, Arrears, Accounts, Compliance and Social Insurance Contribution, employing a total of 65<sup>4</sup> members of staff. Of these, the PAYE Section has 16 officers.

The PAYE Section deals with over 28,000 taxpayers records, consisting of both local and foreign employees. Its functions fall mainly under the legal framework of the Income Tax Act and ancillary regulations. The main service delivered by the PAYE Section consists of registering Income Tax PAYE individuals, providing the public with tax codes and assessing the tax payable from declared income. The opening hours are from 9.00am to 12.45pm Monday to Friday and 2:30pm to 4:30pm on Fridays during winter hours.

5.3.3 *Service Delivery* - The success in designing a service that is in line with the needs of customers depends on whether it is being developed with the sound knowledge and understanding of what people want, expect and need.

A successful delivery of service comprises the following six factors:

- Determining the needs of service users;
- Meeting the needs of service users cost effectively;
- Harnessing innovation and new technology to improve service delivery;
- Measuring performance accurately;
- Providing service users with the opportunity to seek redress; and
- Ensuring service users get the maximum benefit from services.

The failure of service delivery would result in:

- Waste in customer time;
- Frustrated customers;

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<sup>1</sup> Source: Page 23, paragraph 3.1.1 of the Principal Auditor's report on the Annual Accounts of the Government of Gibraltar for the financial year 2009-10.

<sup>2</sup> Source: Commissioner of Income Tax.

<sup>3</sup> Source: Page 20, paragraph 3.1.1 of the Principal Auditor's report on the Annual Accounts of the Government of Gibraltar for the financial year 2008-09.

<sup>4</sup> Source: Page 75 of the approved Government of Gibraltar Estimates of Revenue and Expenditure 2010-11.

- Deterioration of reputation; and
- Increase in costs to the department.

5.3.4 *Objective* - The objective of this review was to assess the management arrangements in place regarding the level of service provided by the PAYE Section of the ITO to the public, taking into consideration the quality of customer care and the quality of information provided at the counters, as well as the service provided by telephone, letter, email, facsimile and the internet.

5.3.5 *Scope* - The scope of the review entailed an assessment of the management arrangements in place, in order to:

- Determine the level of customer care provided to the public;
- Establish whether there is an adequate management information system in place;
- Verify whether forms and guidance are easy to obtain, easy to understand, and accurate and complete;
- Identify ways of improving, where necessary, the quality of information and customer care when providing services to the public; and
- Assess the quality of the information provided to the public.

5.3.6 *Approach* - A consultation and assessment process comprising of interviews, questionnaires and observation was carried out. This process provided the evidence required to evaluate the current level of customer service delivery and highlighted issues relevant to this review. It also addressed the main contributing factors that will affect the customer's perception of the level of service provided, which are:

- Queuing time;
- Staff professionalism;
- Staff competence; and
- Efficiency and clarity of service.

Queuing times are quantitative factors that can be reliably measured and therefore easier to monitor and control. Staff professionalism and competence on the other hand are qualitative factors relating to efficiency and effectiveness making these difficult to quantify and control. The following activities were undertaken during the review:

- Verification of the existence of manuals and forms used to support staff dealing with the public;
- Meetings with senior and middle management officers of the department to establish their involvement in providing front-line staff with adequate procedures, training and support;
- Interviews with staff of the PAYE Section to determine whether they have received the right training, support and information to deal with customers;
- Direct observation of the service provided; and
- The use of questionnaires in order to obtain empirical data from service users and front-line staff.

Use of Interviews - Managers and staff were interviewed in order to gather information regarding the nature of their roles and responsibilities. This provided an insight into how the section functions and made it possible to identify areas for improvement.

Use of Questionnaires - The entire PAYE Section staff was questioned regarding their opinions about the level of service they provide to customers, the training they have received and the efficiency of their role and that of the PAYE Section in general. The anonymity of the questionnaire allowed staff to air their personal views openly on the section's efficiency and effectiveness.

A total of 101 customers who visited the PAYE Section on three days during the middle of November 2010 were asked, after being attended by counter staff, to complete a questionnaire in relation to the quality of customer service they had received and what improvements could be made.

The PAYE Section handles queries from the public at large. As one of its main purposes is taxing people's income, some customers could provide negative feedback solely on this premise, regardless of the actual level of service provided.

Use of Observation - The general function of the PAYE counter service including the way staff handled queries, the time taken for queries to be dealt with and how peak demand times were overcome was monitored.

The existence and quality of visual displays located in the customer waiting areas was also observed.

5.3.7 *Methodology* - The review looked to:

- Determine whether the department has identified the needs of the users;
- Ascertain whether operational systems and procedures are in place and whether these are documented;
- Ascertain whether management and front-line staff work cohesively and are aware of each other's needs;
- Assess whether service users are satisfied with the service received;
- Observe services provided, both in the office and at the counter;
- Assess time efficiencies;
- Assess work priorities;
- Identify if there are targets in place and, if so, verify if these are being met;
- Obtain information regarding means of communication and assess its effectiveness and efficiency;
- Ascertain whether there are contingency plans to reduce waiting times, if applicable;
- Assess counter staff attitude towards the public;
- Review complaints, if reported, and ascertain whether they are investigated and if action is taken to rectify dips in service delivery performance (complaints procedure);
- Identify availability of training;

- Ascertain whether there is a management information system in operation; and
- Ascertain whether there is a zero tolerance policy in place, and if procedures are followed when applicable.

5.3.8 *Review and Recommendations* - The review focused primarily on assessing the current level of customer care in existence, identifying any areas for improvement, identifying other areas to consider and providing recommendations.

The information collated from the exercise was analysed to arrive at the review's conclusions. Key performance indicators and good practice procedures need to be researched for bench-marking/comparison purposes. The review includes viable and reasonable recommendations, together with an action plan designed to help implement the recommendations.

An important way in determining expectations and satisfaction with services being delivered is through consultation with customers. The purpose of consultation is to improve decision-making by ensuring that decisions are based on sound evidence, and take account of the views and experience of those affected.

During this exercise, management was consulted on what policies and procedures it had in place concerning customer delivery.

5.3.9 *Summary of Key Findings* - Both staff and management agreed that strong lines of communication exist. Management was confident that it had good lines of communication with front-line staff, working cohesively to ensure that the section is running smoothly.

The results of the customer questionnaire demonstrated that a high number of respondents were satisfied with the service received, that the level of communication and the information provided was adequate and found officers who attended them competent and helpful. This was evidenced during the observation exercise where counter staff were found to deal with most queries in a competent and professional manner and treated customers cordially and with respect.

New entrants are given on-the-job training but no formal induction or customer service training is provided. This was highlighted in the staff questionnaire where staff expressed a desire to engage on such courses of instruction relevant to the job in order to provide a better service.

Management does ensure that the quality of service delivery is acceptable and it is continuously looking for ways in which the service can be improved. However, the PAYE Section has not formalised a set of guidelines to outline the operational systems and procedures that deal with the workflow and meet the needs of the staff at the counter positions or set out and published clear standards of service that enable users to see what they can reasonably expect.

In addition, management confirmed that targets had not been identified and it does not have a management information system in place specifically to monitor customer service target levels, making it difficult to ascertain whether the section meets its obligations in an accurate and timely manner.

Responses to both questionnaires by customers and staff were unanimous in areas that needed attention or improvements. These ranged from promoting the required

documentation and the information available on the government website, providing an internet facility to attend to most of the administration functions available at the counters and introducing a formal customer complaints procedure.

There is no system in place to reduce the number of unnecessary contacts that the PAYE Section receives. Unnecessary contacts can be a real drain on resources and can lead to increased costs, longer waiting times and general frustration for staff and customers involved. This is clearly an area that should be looked into.

Management should explore the possibility of introducing a customer service international quality standard.

Whilst management has an unwritten policy regarding tackling bad behaviour by clients there is no documented zero tolerance policy and procedures.

Management's leadership approach in guiding its staff members to provide the best level of service is appreciated by all members of staff. This is a positive factor towards maintaining a high level of staff morale, which is demonstrated by the fact that all customers who arrive before closing time will be attended even though the counter service closes. This shows that the department looks after the customers' best interest.

The review identified that the PAYE Section, with the resources available and amount of workload, is providing a good service to the public.

Most officers thought that having more counters could reduce waiting times but claimed this would be impossible without more staff. A better filing system could decrease wasted time in searching for misplaced files; providing more information in the waiting area and in different languages could also prevent some people having to queue needlessly. Other suggestions included training courses on how to manage staff morale and stress, having public workshops on how to complete tax returns and having management communicate changes in legislation faster to staff.

5.3.10 *Staff Questionnaire* - The majority of staff members rated the level of service provided to customers as good. In addition, members of staff provided suggestions such as:

- Making extra counters/a drop-off counter available;
- Designating counters for specific taxation issues;
- Employing more staff;
- Better recruitment of staff or allocation of officers to sections;
- Improving the filing system;
- Providing more information online;
- Attending formal training courses;
- Arranging workshops for customers on how to complete forms;
- Having records scanned;
- Informing companies on taxation requirements/completing forms;
- Changes in Income Tax legislation and procedures should be communicated to the staff formally and on a timely basis;

- Formalising induction and training processes for all members of staff; and
- Creating standardised notes on PAYE assessments.

5.3.11 *Customer Questionnaire* - Customers provided suggestions such as:

- Better promotion of the ITO website;
- Opening earlier or remaining open during lunch/in the afternoons;
- Ensuring the waiting area is kept in a clean and unspoilt condition;
- Providing more counters;
- Offering booklets with relevant taxation information;
- Having television monitors installed in the waiting area to provide useful information;
- Employing more staff;
- Translating notices and other taxation information;
- Making available a suggestions/complaints facility; and
- Introduce an auto-reply function to confirm receipt of email.

5.3.12 *Conclusion* - In summary, and taking into consideration all aspects of the review and notwithstanding that a good service is generally being provided by the section, the review concludes that there is scope for improvement in order to enhance the level and standard of service being provided to customers.

5.3.13 *Action Plan* - An Action Plan addressing the main issues highlighted in the review was divided into the following four major areas of improvement:

Objective - To improve the physical environment to ensure an increased customer experience:

- The waiting area's general maintenance and cleanliness should be monitored regularly; and
- The simplicity and structure of the filing system needs improving.

Objective - To improve the communication with customers:

- The PAYE counter service could extend its opening hours such as during lunchtime or increase the number of afternoons;
- Make available an information booklet, in English and Spanish, containing relevant instructions and guidelines on documentation required;
- Promote the availability of the website in the waiting area using visual displays;
- Provide a visual display, such as a television monitor in the waiting area with presentations showing how the PAYE system works, what documentation is required for different queries, highlighting the relevant guidelines and providing warnings on the penalties people may face for the late submission of tax returns;
- Use other visual displays, such as posters, in the waiting area to inform the public about required documentation;
- Introduce a facility whereby customers are encouraged to provide feedback on the service they have received and make suggestions on how it could be improved. This

could be done with the implementation of a suggestion/complaints box in the waiting area as well as through the ITO website;

- Evaluate the needs of the users and assess the current level of customer service provided. This could be done through the website and via customer surveys in the waiting area to be completed by customers whilst they wait;
- Document a zero tolerance policy and procedures; and
- Introduce via the ITO website a facility for customers to be able to submit tax returns electronically (self-service internet use).

Objective - To improve through training the level of customer service provided and to improve the communication between staff and management:

- Staff should be given the opportunity to attend customer service training in order to develop and enhance their skills;
- Changes in Income Tax legislation and procedures should be communicated to the staff formally and on a timely basis; and
- Introduce a management information system.

Objective - The introduction and maintenance of Customer Services standards:

- Design and implement effective policies and procedures in line with customer needs; and
- Consider introducing and maintaining the ISO 9000 Quality Management standard.

5.3.14 I forwarded copies of the report to the Chief Secretary, the Financial Secretary and the Commissioner of Income Tax on 14 February 2011 and invited them to comment on the findings and recommendations of the review, if they so desired.

## **A Review of the Fuel Management Strategy of the Government Vehicle Refuelling Facility**

5.4.1 *Value for Money Context* - Value for money (VFM) assesses whether or not an organisation is obtaining the maximum benefit from the goods and services it both acquires and provides, within the resources available to it. It also looks at the quality of the provision, the processes and outcomes against the monetary cost of making the provision, undertaking the process and achieving the outcomes. Some elements may be subjective, difficult to measure, intangible and misunderstood. Judgement is therefore required when considering whether VFM has been satisfactorily achieved or not. VFM not only measures the cost of goods and services but also takes account of the mix of quality, cost, resource use, fitness and purpose, timeliness and convenience to judge whether or not together they constitute good value.

5.4.2 *Background to the Review* - The Government of Gibraltar (“the Government”) has a vehicle fleet of 405 vehicles. Technical Services Department (TSD) operates a pump for both unleaded petrol and diesel at its premises at Waterport (“the depot”). This refuelling facility is open Monday to Friday between 8:00am and 11:30am, 1:00pm and 4:30pm and Saturdays from 8:00am to 12:00pm.

The Government’s actual expenditure on fuel and lubricants funded through the depot was £170,252 for the financial year 2009-10, whilst budgeted expenditure for that financial year was £145,000. The original budget for the financial year 2010-11 was

£150,000, the expenditure to the end of January 2011 was £148,961 and the forecast outturn for the financial year is £180,000.

5.4.3 *Objective* - The objective of this review was to evaluate the Government's vehicle refuelling facility; assess the quality of the management information regarding the control and monitoring of fuel stocks and fuel used by the different government departments, authorities and agencies ("government entities"); and assess the adequacy of the fuel storage conditions.

5.4.4 *Scope* - The scope of the study entailed an assessment:

- To determine the cost of running the depot;
- To compare the cost of refuelling at the TSD's depot compared to alternative options;
- To establish whether there is an adequate management information system in place;
- To verify whether there is sufficient monitoring of fuel consumption by both TSD and individual government entities;
- To identify whether there are weaknesses in the fuel purchasing process; and
- To assess the arrangements in place by management to maintain adequate fuel storage.

5.4.5 *Approach* - This review focused on whether the TSD's depot is providing VFM or it would be more economical to outsource this service. The approach was not limited to the obvious economic factors involved, other noteworthy variables such as the depot's long-term viability, the suitability of alternative means of supplying this resource to government entities and other non-financial factors might just as significantly affect the decision to continue or discontinue with this service.

In addition, this review looked at whether effective management and control of vehicle fuel expenditure is being achieved and also whether fuel storage efficiency is being attained. The management of vehicle fuel expenditure usually depends on an effective monitoring and control system, particularly when seeking to prevent inappropriate use of fuel. This could be the case for refuelling at either the depot or at the local petrol stations. Finally, the efficient storage of fuel can only be attained through the effective and timely maintenance and monitoring of the fuel tanks.

The following activities were undertaken during the review:

- A costing exercise of direct and indirect expenditure associated with the depot;
- An analysis of the refuelling costs incurred by government entities' vehicles, whether at the depot or in petrol stations;
- An evaluation of alternative means of refuelling taking into account both quantitative and qualitative factors;
- Meetings with key senior and middle management officers of the TSD to establish the quality of management information provided and the level of monitoring of fuel usage;
- Meetings with the Health and Safety Officer to determine the health and safety requirements and associated costs; and
- A review of the current fuel purchasing arrangements in place.

5.4.6 *Methodology* - The review evaluated the following:

- An analysis of information taken from government entities refuelling at petrol stations;
- The cost per litre to continue refuelling at the TSD's depot taking into account all direct and indirect costs, compared to the cost per litre of refuelling at a petrol station;
- A cost benefit analysis to establish whether it is more economical for all government entities' vehicles to refuel at the TSD depot;
- An analysis of refuelling times to determine refuelling after normal working hours and during weekends at the petrol stations and assess the cost of refuelling at the depot at these times instead;
- An assessment to determine whether all weekday and Saturday (during opening hours) refuelling is carried out at the TSD's depot;
- Whether management monitor vehicle fuel consumption both at the TSD and by each relevant government entity;
- Whether there is an adequate management information system in operation and whether this includes controls to ensure the economic and valid usage of fuel;
- Whether information regarding stock levels is accurate; and
- Whether fuel is stored in adequate conditions and that tank maintenance is carried out on a regular basis.

5.4.7 *Exclusions to the Scope of the Work* - The following areas of work were not included in the scope of this study:

- Staffing levels and rotas;
- Quality of service of the depot;
- The physical condition of the depot; and
- The adequacy of vehicle maintenance for the efficient consumption of fuel.

5.4.8 *Review and Recommendations* - The information collated from the exercise was analysed to arrive at the review's conclusions. The review includes viable and reasonable recommendations which are dependent on the selected course of action, together with an action plan designed to implement the recommendations.

5.4.9 *Summary of Findings* - The TSD depot currently finds itself with an expired tender contract, a very limited management information system and a pending compliance assessment.

The depot operates restricted opening hours, which sometimes obliges the essential services departments to refuel at the contractors' petrol stations. The study has revealed that a minority of vehicles are refuelling at the contractors' petrol stations during the depot's working hours even though they would obtain marginally favourable rates per litre of fuel if they refuelled at the depot. Management should create a document on the refuelling facilities services and inform government entities to encourage their drivers to refuel at the depot during working hours.

The study has emphasised that when compared to the tender prices applied and taking account of direct, indirect and future one-off costs of running the depot, it is more economical to discontinue the depot and have all government vehicles refuel at the contractor's petrol stations. Other qualitative factors were taken into account during the study but these can be considered as part of a risk assessment exercise, which should be conducted before proceeding to draw up the conditions for the new tender.

Current management information is very limited and does not assist in the monitoring of fuel consumption; there are also no controls to ensure the economic and appropriate use of fuel. Should the depot close, the outsourced contractor should provide information, which is sufficient for management purposes to monitor and control spending and appropriate use of fuel.

If the current policy is to continue, consideration should be given to make government entities more accountable by making them responsible for the monitoring and control of fuel consumption and this should include liaising closely with the TSD. Another option to consider is to decentralise the budget and assign all responsibilities including the purchase of fuel to government entities so that they become fully accountable.

A more detailed and useful information system that enables the monitoring and control of the appropriate use of fuel is imperative. This can be achieved either by adapting the current fuel requisition form and daily vouchers spreadsheets to include the vehicle's registration number and mileage in order to calculate kilometres per litre, or implementing a more sophisticated integrated fuel management system.

In addition, management should continue to investigate why there are discrepancies between the fuel stocks and the fuel stock records. An important factor in ensuring the accuracy of data is the accuracy of the measuring system. Management should consider purchasing an electronic digital meter to obtain an accurate reading of fuel delivered to the depot. Ideally, an alternative measuring system to dipsticks and pressure gauges and more regular accurate pump calibrations could be performed to obtain a more precise physical stock measurement.

Whilst management took steps to ensure that the fuel tanks and the depot as a whole remained legally compliant in the past, it should continue to do so by arranging a reassessment, which has been due since May 2009.

5.4.10 *Action Plan* - An Action Plan addressing the main issues highlighted in the review and divided into two main parts; i.e. recommended action should the depot continue and recommended action should the depot close, is detailed hereunder:

Recommended action should the depot continue:

Objective - To ensure that all government entities employ the same refuelling strategy (should the centralised refuelling policy remain):

- Improve government entities' awareness by creating a document on the refuelling facility's services including opening hours;
- Ensure that the document encourages government entities to refuel from the main contractor's petrol stations outside of working hours only if absolutely necessary;
- Ensure that the document informs government entities of the centralised refuelling policy where all fuel invoices should be paid by TSD; and

- Distribute this document via memorandum and generate a web page to incorporate the same information in the government intranet.

Objective - To ensure that the depot does not incur unnecessary expenditure:

- Close the depot on Saturdays.

Objective - To introduce and maintain an information system, which management can use to monitor fuel consumption and includes controls to ensure the economic and valid use of fuel:

- Consider decentralising the fuel budget to achieve accountability and responsibility from each government entity;
- Create a document which outlines the procedures to monitor fuel consumption;
- Implement the use of proper forms or alternatively create a more detailed version of the existing fuel requisition form that includes mileage and the vehicle's registration number;
- Make the current management information usable for monitoring purposes by adapting the daily voucher's spreadsheet to include mileage, the vehicle's registration number and kilometres per litre;
- Establish a performance indicator in 'kilometres per litre' to monitor fuel usage;
- That an officer in each government entity is made responsible for collecting, processing, and evaluating fuel information;
- Implement a reporting mechanism to inform each government entity of any irregularities found; and
- Establish a procedure to periodically check that the tender price is being correctly charged for fuel delivered.

Objective - To improve the accuracy of the information regarding stock levels:

- Consider the purchase of an electronic digital meter to obtain an accurate reading of the fuel delivered;
- The amount obtained from reading the dipstick measures before and after the delivery of fuel (or the electronic digital meter reading) should be used in the 'fuel issues and deliveries report' rather than the volume recorded in the invoices supplied by the main contractor; and
- Continue to investigate why the discrepancies in fuel stocks occur.

Objective - To ensure that fuel is stored in adequate conditions and that tank maintenance is carried out on a regular basis:

- Make the fuel storage legally compliant by executing the reassessment which has been due since May 2009;
- Continue to investigate why the discrepancies in fuel stocks occur, so that the 'Fuel Issues and Deliveries' weekly report can be used to periodically monitor fuel storage efficiency; and
- Implement measures to adequately secure the access to the fuel stocks.

Recommended action should the depot close:

Objective - To obtain a value for money tender contract which meets all of government's objectives:

- That the Tender Board only consider applications which offer the current or more favourable price;
- That the tender notice conditions guarantee a predetermined volume of fuel to be set aside for emergency;
- That the tender notice conditions favour but not limit applications from petrol stations, which offer a 24-hour service;
- That the tender notice conditions considers examples of the proposed management information to be provided. This should be sufficient for management purposes; and
- That a risk assessment is performed in order to further identify any issues that need to be mitigated by incorporating it as a condition in the tender notice or final contract.

Objective - To ensure that all government entities employ the same refuelling strategy:

- Inform government entities of the refuelling strategy by creating a formal document on the new refuelling procedures;
- Distribute this document via memorandum and generate a web page to incorporate the same information in the government intranet; and
- Ensure that the formal document stipulates that each government entity is accountable for properly monitoring and reporting vehicle fuel usage and expenditure.

Objective - To introduce and maintain an information system, which management can use to monitor fuel consumption and includes controls to ensure the economic and valid use of fuel:

- Implement a recording system, which can provide accurate and timely reporting;
- Implement an information system that includes the monitoring of mileage against fuel issued in order to enable the identification of irregularities;
- Establish a performance indicator in 'kilometres per litre' to monitor fuel usage;
- That each government entity be made responsible for collecting, processing, and evaluating fuel information;
- That each government entity keeps a log, to record who is using each vehicle, the date of use, the mileage covered and the volume and cost of fuel dispensed at the petrol stations;
- That corrective action is promptly taken when irregularities are identified; and
- Establish a procedure to periodically check that the tender price is being correctly charged for fuel delivered.

5.4.11 I forwarded copies of the report to the Chief Secretary and the Chief Executive, Technical Services Department on 14 February 2011 and invited them to comment on the findings and recommendations of the review, if they so desired.

## **A Follow-up Review of the Management of Telecommunications (Telecoms) Services in Government Departments, Authorities and Agencies**

5.5.1 On 13 February 2008 I addressed the above-mentioned VFM report to the Chief Secretary requesting his views and comments on the findings and recommendations of the VFM review detailed in section 5.3 of my report on the annual accounts of the Government of Gibraltar for the financial year 2006-07.

5.5.2 In paragraph 5.7.2 of my report on the public accounts of Gibraltar for the financial year 2007-08 I explained that the Chief Secretary had responded on 15 January 2009 to express his regret that the recommendations of the review had not progressed at the rate desired due to other pressing matters and that the issue had now been prioritised for action as follows:

- The elaboration of a pan-Government policy on telecommunications; and
- Addressing issues relating to the procurement of mobile telephones.

5.5.3 The Chief Secretary informed me that he would provide me with the progress made in both areas as soon as information was available.

5.5.4 I explained in paragraph 5.6.4 of my report on the annual accounts for the financial year 2008-09 that I had written to the Chief Secretary on 19 January 2009 thanking him for his positive response and welcoming his approach. However, I explained to him that the report had also highlighted that there was no regular process for producing and monitoring landline and mobile telephone usage levels and hence I was concerned that this area was not adequately managed. Two years have elapsed since my last memorandum and I have not received any further correspondence from the Chief Secretary. Consequently, I have decided not to pursue this matter for the time being.

## **A Review of the Recruitment and Induction Training Processes in the Government of Gibraltar Civil Service**

5.6.1 On 20 February 2009 I wrote to the Chief Secretary and the Human Resources Manager forwarding each a copy of the VFM review of the Recruitment and Induction Processes in the Government of Gibraltar Civil Service and requested their respective views and comments on the findings and recommendations of the VFM study. However, at the close of this report neither the Chief Secretary nor the Human Resources Manager had responded. Again, two years have elapsed since my last memoranda and I have not received any further correspondence from either the Chief Secretary or the Human Resources Manager. Consequently, I have decided not to pursue this matter for the time being.

## **A Review of Treasury Management in the Government of Gibraltar**

5.7.1 As I mentioned in paragraph 5.2.8 of my report on the public accounts of Gibraltar for the financial year 2008-09 I forwarded a copy of the VFM review of Treasury Management in the Government of Gibraltar to the Financial Secretary on 27 November 2009. At the close of this report I had not received a reply.

## **A Review of Staff Performance Management and Development in the Government of Gibraltar Civil Service**

5.8.1 In paragraph 5.3.10 of last year's report, I commented that I had submitted a copy of the VFM review of Staff Performance Management and Development in the Government of Gibraltar Civil Service to the Chief Secretary on 12 February 2010, just over a month before the closure of my report.

5.8.2 The Chief Secretary responded on 7 May 2010 stating, *inter alia*, that the performance of staff includes their effectiveness not only in the way in which they do their work but also through regular attendance at work. He continued that the management of work-related sickness is a hugely complicated issue and excessive sick leave was a difficult challenge in managing staff performance.

5.8.3 The Chief Secretary explained that the management of sick leave and unsatisfactory attendance, appraisal of staff, promotion procedures including reporting on staff, training and unsatisfactory performance are all inter-related and hence a Strategic Issues Forum was set-up. He stated that management had long recognised the potential benefits for a pan-Civil Service annual appraisal system and that work was in progress.

5.8.4 With regard to training, the Chief Secretary explained that there was now a tendency to provide more training on general issues for administrative staff, resulting in a uniformity of approach across the Government service. However, he stressed that Heads of Department need to apply for funding in respect of some types of training requiring budget approval.

5.8.5 He further commented that in addition to training needs there is a requirement to set targets and monitor performance, which is included in the proposed package of measures that needs to be agreed before implementation. Lastly, the Chief Secretary stated that Civil Servants today received more and better training than has ever been the case and that staff are more professional than ever.

### **Staff Training**

6.1.1 The primary aim of the Principal Auditor, and through him the Gibraltar Audit Office's financial audit work, is to provide independent assurance, information and advice to Parliament on the proper accounting and use of public resources. In order to effectively attain this goal it is important to maintain high auditing standards and this in turn requires adequate training opportunities. In this context, officers of the Gibraltar Audit Office have, in the past, attended different audit training courses in the United Kingdom. I am glad to report that a five-day Public Sector Audit course was recently delivered locally where the majority of the staff of the Gibraltar Audit Office attended.

### **Acknowledgement**

6.2.1 I wish to express my appreciation and gratitude to the staff of the Gibraltar Audit Office for their support during the year.

6.2.2 I also wish to point out that the three Value for Money (VFM) reviews, which have historically been performed by outside professional entities since its inception in 1992, carried out during 2010 were performed by officers of the Gibraltar Audit Office. I am grateful to my staff for the enthusiasm and dedication shown in the work and on the quality of the VFM reviews.

6.2.3 I am grateful to the Accountant General and Controlling Officers, and their respective members of staff, for the co-operation, assistance and courtesy extended to staff of the Gibraltar Audit Office during the course of the performance of the audit function.

### **General**

6.3.1 However, I am concerned that a number of Heads of Department who, despite regular reminders, have not even acknowledged receipt of my memoranda, especially on observations noted during departmental audit inspections.



J C Posso  
Principal Auditor  
11 March 2011

Gibraltar Audit Office  
23 John Mackintosh Square  
Gibraltar



# AUDIT OPINION

## **The Certificate of the Principal Auditor to Parliament on the Public Accounts of Gibraltar**

I certify that I have audited the public accounts of Gibraltar for the year ended 31 March 2010. These comprise the statements of accounts as specified in Section 52 of the Public Finance (Control and Audit) Act, 1977.

### **Respective responsibilities of the Accountant General, Controlling Officers, Receivers of Revenue and the Principal Auditor**

The Accountant General has statutory responsibility for the compilation, management and supervision of the accounts of the Government and for the conduct of the treasury; and within a period of nine months after the close of each financial year shall sign and transmit to the Principal Auditor accounts showing fully the financial position of the Government at the end of such financial year.

Controlling Officers are the chief accounting officers in respect of, and are personally accountable for, all public moneys disbursed and all stores held, issued or received or used by or on account of the department or service for the head of expenditure for which they are the controlling officer.

Receivers of Revenue are statutorily responsible for the collection of, and accounting for, all moneys received for the credit of items of revenue for which they are appointed receivers of revenue for any financial year.

My constitutional responsibility is to audit and report on the public accounts of Gibraltar and of all courts of law and all authorities and offices of the Government in accordance with generally accepted government auditing standards.

I report to you my opinion as to whether the financial statements properly present the receipts and payments for a financial year and the assets and liabilities as at the end of that period. I also report whether in all material respects expenditure and income has been applied to the purposes intended by Parliament and the financial transactions conform to the authorities, which govern them.

In addition, I report to you if the Accountant General, Controlling Officers and Receivers of Revenue have not kept proper accounting records, if I have not received all the information and explanations I require for the purpose of my audit, or if information regarding transactions is not disclosed.

I read the information contained in the Accountant General's Report on the public accounts and consider whether it is consistent with the financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

### **Basis of Audit Opinion**

I have audited the public accounts of Gibraltar as required by the provisions of section 74 (1) of the Constitution of Gibraltar. I conducted my audit in accordance with generally accepted government auditing standards. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error and that, in all material respects, moneys which have been appropriated and disbursed have been applied for the purposes for which they were appropriated and the expenditure conforms with the authorities, which govern it. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Audit Opinion**

Except for the relevant comments contained in my report, in my opinion:

- the financial statements on pages 105 to 281 properly present the revenue and expenditure for the financial year ended 31 March 2010 and the assets and liabilities as at the end of that year;
- in all material respects, moneys which have been appropriated and disbursed have been applied for the purposes for which they were appropriated and the expenditure conforms with the authorities, which govern it; and
- the information given in the Accountant General's Report is consistent with the financial statements.



J C Posso  
Principal Auditor  
11 March 2011

Gibraltar Audit Office  
23 John Mackintosh Square  
Gibraltar



**GOVERNMENT OF GIBRALTAR**  
**MINISTRY OF FINANCE**  
**TREASURY DEPARTMENT**  
**Treasury Building**  
**23 John Mackintosh Square**  
**Gibraltar**

Principal Auditor

Our ref : .

Your ref :

Date : 23 December 2010

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**RE: ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2010**

I herewith enclose the annual accounts for the financial year ended 31 March 2010, in accordance with the requirements of Section 52 (1) of the Public Finance (Control and Audit) Act.

Christine Victory  
Accountant General





# GOVERNMENT OF GIBRALTAR

## ACCOUNTANT GENERAL'S REPORT ON THE PUBLIC ACCOUNTS

**For The Financial Year Ended**

**31 March 2010**

*Treasury Department  
23<sup>rd</sup> December 2010*





**GOVERNMENT OF GIBRALTAR**  
**Accountant General's Report On The Accounts**  
**For The Year Ended 31 March 2010**

These accounts have been prepared bearing in mind the Government's policy to promote transparency and accountability in the public finances.

The Government's accounting system is 'cash-based', which means that the books reflect receipts and expenditure actually paid in and paid out during the year and no account is taken of amounts owed by or due to the Government at the year-end. Nevertheless, details of arrears of Government revenues are shown in a separate statutory statement of account - The Statement of Aggregate Arrears of Revenue by Subheads.

As regards expenditure, the established principle is that authority to spend Government money lapses at each year-end. An annual appropriation act is therefore required. However, there are certain payments, for example those related to Government occupational pensions and public debt servicing costs, for which the authority to spend is derived from the Constitution and by specific legislation.

The statutory statements of account have been supplemented with a statement summarising the 'Financial Position of the Government of Gibraltar' in cash terms. This statement highlights the Government's overall cash reserves. The cash reserves should be viewed against the level of Government borrowing and the additional amount which the Government can borrow within the authorised borrowing powers under the Public Finance (Borrowing Powers) Act 2008.

A handwritten signature in blue ink, appearing to read 'Christine Victory'.

Christine Victory  
Accountant General  
23<sup>rd</sup> December 2010



**Financial Position of the Government of Gibraltar**  
**on 31 March 2010**

		£'Million	£'Million
<b><u>Source of Finance</u></b>			
<b><u>Overall Cash Reserves</u></b>			
Opening Reserves on 1 April 2009	<i>(Note 1)</i>		130.0
<b><u>Revenue Account</u></b>			
Recurrent revenue during the year	<i>(Note 2)</i>	334.3	
Recurrent expenditure during the year	<i>(Note 3)</i>	(305.3)	
Recurrent Account Surplus 2009/2010			29.0
Exceptional Non-recurrent Revenue		5.5	
Exceptional Non-recurrent Expenditure		(0.7)	
			4.8
Appreciation of Investments			0.6
<b><u>Capital Investment - Improvement and Development</u></b>			
Capital receipts during the year - excluding borrowing	<i>(Note 4)</i>	1.5	
Capital investment during the year		(74.5)	
			(73.0)
<b><u>Public Debt</u></b>			
Public Sector borrowing during the year		197.2	
Repayments during the Year		0.0	
Net Borrowing during the Year			197.2
Decrease in cash balances held by Government-owned companies			(39.1)
Closing Reserves on 31 March 2010			249.5
<b><u>Other Government Balances Held For Specific Purposes</u></b>			
Contingencies Fund			0.4
Statutory Benefits Fund	<i>(Note 5)</i>	18.5	
Note Security Fund		26.5	
Other Special Funds		102.0	
			147.0
Deposit Accounts		18.0	
Advance Accounts		(5.2)	
Unretired Imprests		(1.3)	
			11.5
<b><u>Gibraltar Savings Bank</u></b>			
Investments held on behalf of the Bank	<i>(Note 6)</i>	309.1	
Less amount due to depositors		(308.4)	
Reserve			0.7
			409.1
<b><u>Employment of Finance</u></b>			
Cash in Hand			0.4
Bank Deposits and other investments			408.7
			409.1

The above statement does not include the following:

(i) Public Debt  
Closing Public Debt on 31 March 2010

£'Million

388.7

(ii) Government Shareholdings *(Note 7)*



C Victory  
Accountant General  
23 December 2010

# Notes on Financial Position of the Government of Gibraltar on 31 March 2010

## Note 1

### Overall Cash Reserves

The Overall Cash Reserves represent the surplus funds that are available to be drawn upon by the Government subject to the limitations prescribed under the Public Finance (Borrowing Powers) Act 2008, where the maximum borrowing limit is as follows:-

The Government shall not draw down or incur any additional Public Debt nor without the leave of the House by Resolution draw on the Cash Reserves in a manner that will cause:

- 1) the Net Public Debt after such borrowing or drawing to exceed the higher of £200 million or the lower of –
  - (a) 40% of Gibraltar's Gross Domestic Product; or
  - (b) 80% of Consolidated Fund Recurrent Annual Revenue;
 or
- 2) the Annual Debt Service Ratio to exceed 8%.

The Aggregate Public Debt at the year-end stood at £388.7 million. Borrowing during the year by the Consolidated Fund totalled £188.7 million, whilst borrowing by the Improvement and Development Fund amounted to £8.5 million.

Overall Cash Reserves stood at £249.5 million at the year-end (total cash held in Consolidated Fund and Improvement and Development Fund).

The Net Public Debt stood at £139.2 million at the year-end (Aggregate Public Debt less Cash Reserves).

On the basis that the maximum Net Public Debt prescribed by the Public Finance (Borrowing Powers) Act 2009 is £267.4 million, the Cash Reserves available to be drawn upon by the Government at the year-end was £128.2 million.

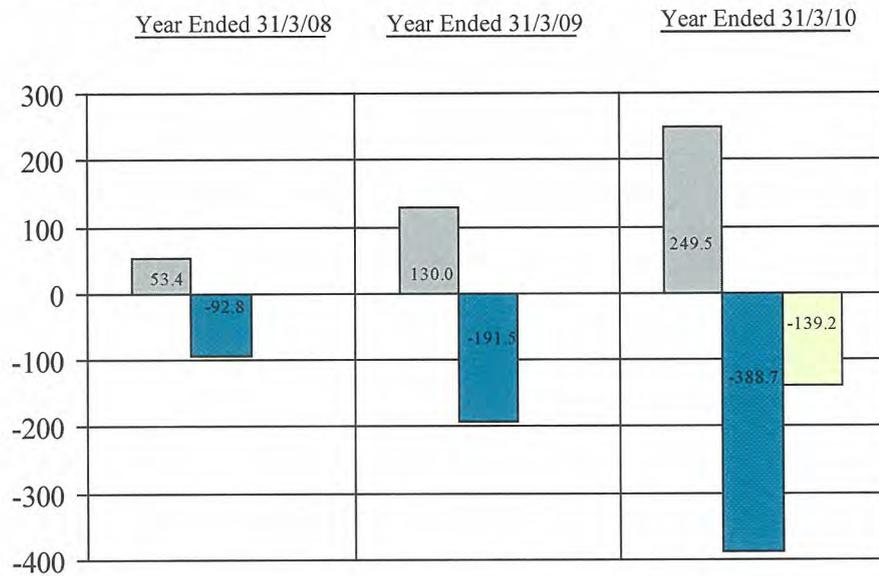
The surplus on the recurrent revenue and expenditure account was £29.0 million. The Improvement and Development Fund year-end balance stood at £26.2 million. The year-end position of the Government-owned companies reflected an advance from the Consolidated Fund of £69.1 million. Exceptional non-recurrent expenditure met from Reserves totalled £12.8 million, of which £12.0 million is the contribution to the Improvement and Development Fund for the year.

<b>Overall Cash Reserves</b>			
	<b><u>Reserves on</u></b> <b><u>31 March 2008</u></b> <b><u>£'Million</u></b>	<b><u>Reserves on</u></b> <b><u>31 March 2009</u></b> <b><u>£'Million</u></b>	<b><u>Reserves on</u></b> <b><u>31 March 2010</u></b> <b><u>£'Million</u></b>
Consolidated Fund	49.3	80.9	292.3
Improvement and Development Fund	0.9	78.7	26.2
	50.2	159.6	318.5
Less Advance to Government Companies	0.0	-30.0	-69.1
<b>Cash Reserves</b>	50.2	129.6	249.4
Government Company Balances	1.4	0.0	0.0
Social Assistance Fund	0.0	0.0	0.1
Gibraltar Development Corporation	1.8	0.4	0.0
<b>Overall Cash Reserves</b>	53.4	130.0	249.5

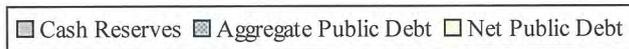
The balance of the Aggregate Public Debt as at 31 March 2010 was made up of £238.7 million of Government of Gibraltar Debentures and £150.0 million of drawings from the revolving bank loan facilities.

### Overall Cash Reserves

£'Million



### Aggregate Public Debt



## **Note 2**

### **Recurrent Revenue**

Government recurrent revenue during the year amounted to £334.3 million. This figure includes the revenues of public undertakings paid into the Consolidated Fund in accordance with the Public Finance (Control and Audit) (Amendment) Act 2011.

Social Insurance contributions (£15.8 million) and investment income on the Statutory Benefits Fund balance (£0.1 million), which were credited directly to the Statutory Benefits Fund, are not included in the recurrent revenue figure. The receipts and payments channelled through these funds are shown in a separate statement under Note 5.

## **Note 3**

### **Recurrent Expenditure**

Government recurrent expenditure during the year amounted to £304.9 million. This includes all amounts charged to the Consolidated Fund, including the contributions required by Public Undertakings from revenues received plus the additional contribution from the Consolidated Fund. Additionally, £0.4 million of Gibraltar Development Corporation recurrent expenditure was funded by the balance brought forward from previous years.

Of the total recurrent expenditure, 21 per cent (£64.7 million) were in respect of payroll and payroll related costs. 8 per cent (£24.6 million) were payments for services that have been contracted out. Almost 8 per cent (£23.7 million) were spent on Government pensions. Interest on the outstanding public debt accounted for almost 4 per cent of the total (£11.6 million). A further 22 per cent (£67.9 million) was in respect of the contribution by the Consolidated Fund to Public Undertakings from revenues received and 19 per cent (£58.9 million) was the additional contribution required from the Consolidated Fund. Departmental and other costs accounted for the remaining 18 per cent (£53.5 million).

The annual contribution of £8.5 million from the Consolidated Fund to the Statutory Benefits Fund is included as part of the recurrent expenditure figure. However, the main source of funding for payments of state pensions and other benefits from the Statutory Benefits Fund is from social insurance contributions, which are credited directly to the Statutory Benefits Fund. The payment of Social Insurance pensions and other benefits are not included as part of the recurrent expenditure figure. The payment of Spanish pensions is funded by the United Kingdom Government. The receipts and payments channelled through these funds are shown in a separate statement under Note 5.

## Note 4

### Capital Investment

Capital receipts and payments are accounted for through the Improvement and Development Fund. Capital investment by the Government during the year amounted to £74.5 million (previous year £39.9 million).

The main sources of funding were from borrowing (£8.5 million), the sale of properties (£1.3 million) and Sundry Reimbursements (£0.1 million). A contribution of £12.0 million was also made from Consolidated Fund Reserves. The remaining capital investment (£52.6 million) was met from the balance of the Improvement and Development Fund.

The Improvement and Development Fund stood at £26.2 million at the year-end (previous year £78.7 million).

<b><u>Government Capital Investment – Improvement and Development Fund</u></b>	
<b><u>During the year ended 31 March 2010</u></b>	
	<u>Y/e 31 March 2010</u> <u>£'Million</u>
Balance B/f	78.7
<b><u>Capital Investment</u></b>	
Relocation Costs	15.8
Equity Funding	15.0
New Airport Terminal Building	14.8
New Roads and Parking Projects	10.9
New Prison	2.5
Beautification Projects	1.6
Revetments and Promenades	1.5
Major Remedial Works and Repairs to Housing Stock	1.4
Road Maintenance and Resurfacing	1.2
Law Courts	1.2
Education – Works and Equipment	0.8
Gibraltar Port Authority – Works and Equipment	0.7
Rock Safety, Coastal Protection and Retaining Walls	0.7
Government Buildings, Works and Structures	0.7
Gibraltar Health Authority – Works and Equipment	0.7
Care Agency – Works and Equipment	0.7
Government Computerisation Programme	0.6
Women's Hostel	0.6
Gibraltar Electricity Authority – Works and Equipment	0.5
Tourism	0.5
Other capital expenditure	2.1
	74.5
<b><u>Sources of Funding</u></b>	
Loans	8.5
Sale of Government Properties	1.3
EU Grants	0.1
Sundry Reimbursements	0.1
	10.0
Contributions	12.0
	22.0
Balance c/f	26.2

**Note 5****Statutory Benefits Fund**

The Statutory Benefits Fund is accounted for separately from the Government Reserves. The purpose of this fund is to meet the cost of state pensions and other benefits provided for under the social insurance legislation. These payments are funded directly from Government receipts in the form of social insurance contributions collected from current employers and employees. In addition, the Government makes an annual contribution to the Statutory Benefits Fund. The balance held in the fund provides a “buffer” to meet any variances between cash payments and cash receipts. The United Kingdom Government funds the cost of Spanish Pensions.

<b>Receipts and Payments channelled through the Statutory Benefits Fund</b>		
<b>During the year ended 31 March 2010</b>		
	<u>Year ended</u> <u>31 March 2010</u> <u>£'Million</u>	<u>Previous year</u> <u>£'Million</u>
<b>Opening Balance:</b>		
<i>Open Long-Term Benefits Fund</i>	0.0	13.9
<i>Closed Long-Term Benefits Fund</i>	0.0	0.2
<i>Short-Term Benefits Fund</i>	0.0	1.3
<i>Employment Injuries Insurance Fund</i>	0.0	2.5
Statutory Benefits Fund	20.7	0.0
	20.7	17.9
<b>Social Insurance Funds – Receipts</b>		
Social Insurance Contributions	15.8	15.0
Grant by Her Majesty's Government for Spanish Pensions	0.1	0.2
Transfer from the Insolvency Fund	0.0	2.2
Investment Income	0.1	0.5
Contribution from the Consolidated Fund	8.5	10.0
	24.5	27.9
<b>Social Insurance Funds – Payments</b>		
Spanish Pensions	0.1	0.2
Other Pensions	24.9	23.3
Short-Term Benefits	1.1	1.0
Employment Injuries Benefits	0.6	0.6
	26.7	25.1
<b>Closing Balance:</b>		
<i>Open Long-Term Benefits Fund</i>	0.0	0.0
<i>Closed Long-Term Benefits Fund</i>	0.0	0.0
<i>Short-Term Benefits Fund</i>	0.0	0.0
<i>Employment Injuries Insurance Fund</i>	0.0	0.0
Statutory Benefits Fund	18.5	20.7
	18.5	20.7

## Note 6

### Gibraltar Savings Bank

The Gibraltar Savings Bank is accounted for through a Government Special Fund – the Savings Bank Fund.

Net expenditure from operations during the year ended 31 March 2010 was £0.64 million, compared with £2.85 million net income in the previous year. There was also a net capital gain on the fund's investments of £0.69 million. The net increase in reserves during the year was therefore, £0.05 million.

Crown Agents investment management charges totalled £0.32 million (0.2% of the fund assets managed in UK).

The Gibraltar Savings Bank (Amendment) Act 2008, which came into effect on 24 July 2008, provides for the deposits in the Savings Bank to be invested in cash or other investments equivalent thereto in terms of protection of their capital value. It further provides that no surplus will be transferred out of the Savings Bank unless the assets of the Bank are thereafter at least equivalent to 100% of the liabilities to depositors. The consequence of these amendments is that the requirement to maintain a reserve balance is no longer necessary.

The Reserve Account stood at £0.69 million at the year-end. No transfer from the Reserve Account to the Consolidated Fund was effected on 31 March 2010.

At the year-end, the deposits of the bank, excluding around £0.05 million of accrued interest, stood at £308.36 million. The previous year-end figure, excluding accrued interest, totalled £227.27 million. Deposits as at 31 March 2010 were made up as follows:

	<u>Deposits</u>	<u>(Previous</u>
	£'million	<u>Year)</u>
		£'million
<b><u>Non-Government Deposits</u></b>		
Ordinary Deposits	41.1	38.7
On-Call Investment Accounts	0.1	0.2
Pensioner Monthly Income Debentures	12.5	21.2
Monthly Income Debentures	19.2	31.1
Other Debentures (Special Issues)	2.9	2.5
Gibraltar Provident Trust Fund Bonds	8.0	8.7
	<u>83.8</u>	<u>102.4</u>
<b><u>Government Deposits</u></b>		
On-Call Investment Accounts	224.6	124.9
	<u>308.4</u>	<u>227.3</u>

The level of overall non-Government Deposits stood at £83.8 million, a decrease of £18.6 million over the previous year as a result of depositors transferring their funds to debentures issued directly by the Government of Gibraltar. As from 13 October 2008 no further debentures were issued by the Gibraltar Savings Bank.

Government Deposits in the Gibraltar Savings Bank were up by 80% reflecting an increase in the level of Government Liquid Reserves held by the bank.

**Note 6 (cont)**

**Gibraltar Savings Bank**

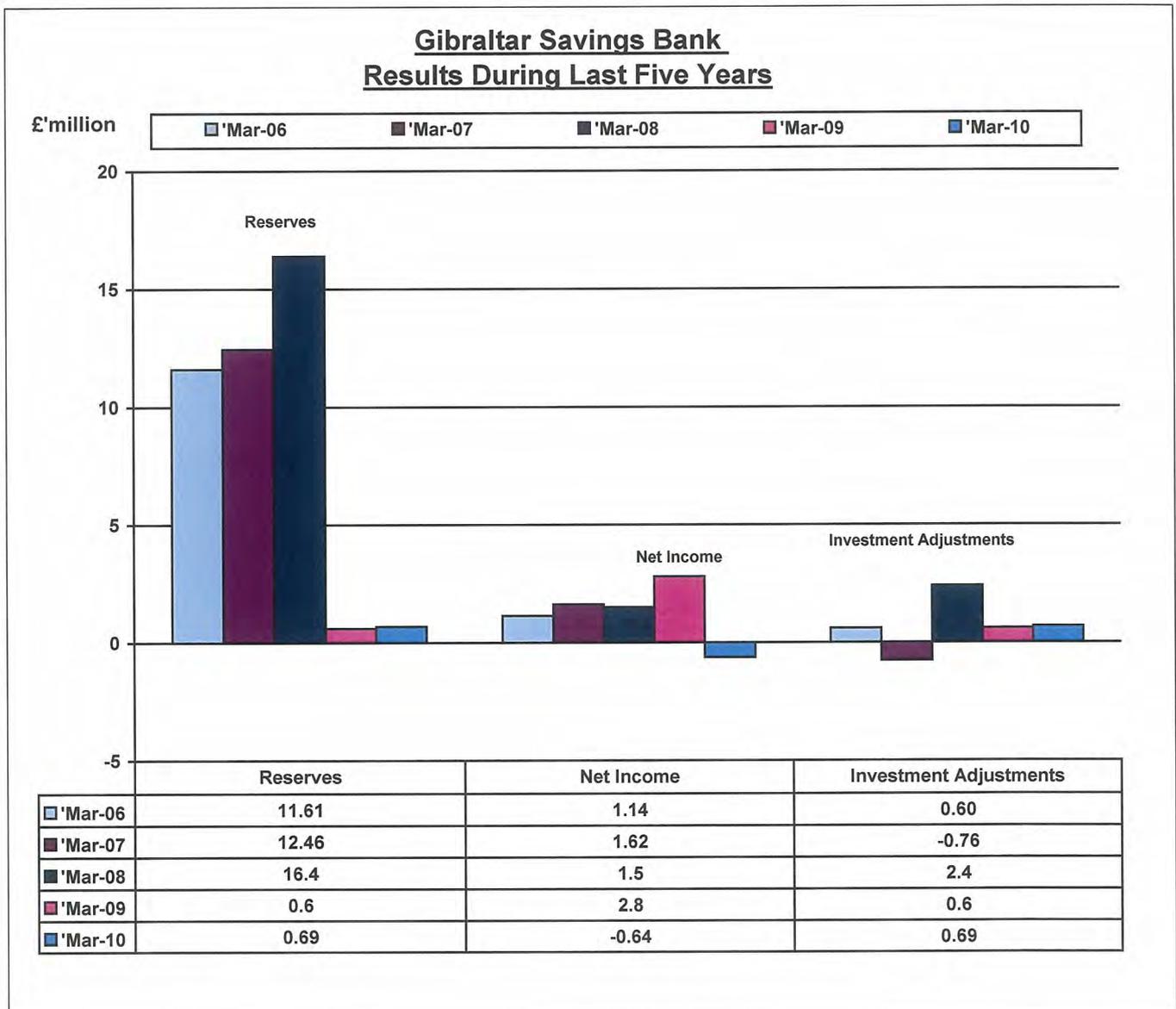
The standard rates of interest payable by the Gibraltar Savings Bank have normally been linked to the Bank of England Repo Rate as follows:

Ordinary Deposits	1 per cent below the Bank of England Repo Rate
On-Call Investment Accounts	2 per cent below the Bank of England Repo Rate
Pensioners' Monthly Income Debentures	At par with the Bank of England Repo Rate
Monthly Income Debentures	½ per cent below the Bank of England Repo Rate

However, from January 2009, in view of decreasing Bank of England rates, new special interest rates were introduced by the Gibraltar Savings Bank for non-Government deposits as follows:

Ordinary Deposits	2 per cent per annum
Pensioner Monthly Income Debentures	2 per cent per annum
Monthly Income Debentures	2 per cent per annum

These rates have been applied throughout the financial year ending 31 March 2010.



**Note 7****Government Shareholdings**

<b>Government Shareholdings as at 31 March 2010</b>		
	<b>Shares Held (As percentage of total shares)</b>	<b>Remarks</b>
<b><u>Shares held directly by Government</u></b>		
Gibraltar Investment (Holdings) Ltd	100%	Holding Company
Gibtelecom Ltd	50%	Joint Venture
AquaGib Ltd	33.3%	Joint Venture
<b><u>Shares held through Gibraltar Investment (Holdings) Ltd</u></b>		
Gibraltar Industrial Cleaners Ltd	100%	Trading Company
Gibraltar Joinery and Building Services Ltd	100%	Trading Company
Europa Incinerator Company Ltd	100%	Trading Company
Gibraltar Community Projects Ltd	100%	Trading Company
Gibraltar Bus Company Ltd	100%	Trading Company
Gibraltar Shiprepair Ltd	100%	No longer trading
Gibraltar Information Bureau Ltd	100%	No longer trading
Gibraltar Land (Holdings) Ltd	100%	Property Holding Company
Gibraltar Defence Estates and General Services Ltd	100%	Other
Gibraltar Mechanical and Electrical Services Ltd	100%	Other
Gibraltar Air Terminal Company Ltd	100%	Other
Giblaundry Company Ltd	100%	Other
<b><u>Shares held through Gibraltar Land (Holdings) Ltd</u></b>		
GRP Investments Company Ltd	100%	Property Holding Company
Gibraltar Commercial Property Company Ltd	100%	Property Holding Company
KIJY Parkings Ltd	100%	Trading Company
<b><u>Shares held through GRP Investments Company Ltd</u></b>		
Gibraltar Co-Ownership Ltd	100%	Property Holding Company
Westside Two Co-Ownership Ltd	100%	Property Holding Company
Brympton Co-Ownership Co Ltd	100%	Property Holding Company
<b><u>Shares held through Gibraltar Joinery and Building Services Ltd</u></b>		
Gibraltar General Construction Company Ltd	100%	Trading Company
<b><u>Shares held through Gibraltar Commercial Property Company Ltd</u></b>		
Gibraltar Commercial Property Investment Company Ltd	100%	Property Holding Company
Gibraltar Car Parks Limited	100%	Property Holding Company
Kings Bastion Leisure Centre Company Ltd	100%	Other
Gibraltar Strand Property Company Ltd	100%	Property Holding Company





**GOVERNMENT OF GIBRALTAR**  
**Annual Accounts**

*For The Financial Year Ended*

*31 March 2010*

*Treasury Department*  
*23 December 2010*



**GOVERNMENT OF GIBRALTAR**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2010**

<u>ASSETS</u>		<u>Previous Year</u>
LIQUID RESERVES	£252,366,162.37	£142,105,153.79
ADVANCES	£74,240,177.53	£35,970,205.23
UNRETIRED IMPRESTS	£1,301,293.97	£1,230,938.97
	<u>£327,907,633.87</u>	<u>£179,306,297.99</u>
 <u>FINANCED BY</u>		
SPECIAL FUNDS (As per Special Funds Summary)	£173,215,507.11	£158,087,920.03
(Less) Investments	<u>(£146,962,998.99)</u>	<u>(£79,341,112.06)</u>
Net due in respect of Special Funds	£26,252,508.12	£78,746,807.97
DEPOSITS	£18,000,590.43	£33,662,610.32
(Less) Investments (Development Contribution Account)	<u>(£9,048,810.55)</u>	<u>(£14,373,537.23)</u>
	£8,951,779.88	£19,289,073.09
CONTINGENCIES FUND	£400,000.00	£400,000.00
CONSOLIDATED FUND		
Balance on 1 April 2009	£80,870,416.93	
 <u>Recurrent Account</u>		
Recurrent Revenue	£266,409,332.04	
Revenue Public Undertakings	<u>£67,845,489.76</u>	
	£334,254,821.80	
(Less) Recurrent Expenditure	(£178,130,470.86)	
Contributions to Public Undertakings from:		
Revenues Collected	(£67,845,489.76)	
Consolidated Fund	<u>(£58,929,416.48)</u>	
	(£304,905,377.10)	
Surplus on Recurrent Account 2009/2010	£29,349,444.70	
 <u>Reserve Account</u>		
Exceptional Revenue	£5,500,000.00	
(Less) Exceptional Expenditure	(£772,377.54)	
Contribution to Improvement and Development Fund	<u>(£12,000,000.00)</u>	
	(£7,272,377.54)	
Borrowing during the year by the Consolidated Fund	£188,722,400.00	
Appreciation of Investments	<u>£633,461.78</u>	
	Consolidated Fund Balance on 31 March 2010	
		£292,303,345.87
		<u>£327,907,633.87</u>
		<u>£179,306,297.99</u>

**Notes:**

1. This statement does not include the following:

- a) Government Shareholdings with a Book Value of £77,649,038.00
- b) The Assets and Liabilities of the Savings Bank Fund
- c) The Assets and Liabilities of the Gibraltar Port Authority Commercial Finance Account

2. Public Debt of Gibraltar - Aggregate £388.7m; Cash Reserves £249.5m; Net Public Debt £139.2m.  
 (Total borrowing during the year amounted to £197.2m - £8.5m was credited to the Improvement and Development Fund and £188.7m has been retained by the Consolidated Fund)

3. The Government's accounting system is maintained on a 'cash basis'. Therefore, this statement does not reflect any physical assets held by Government, such as the value of buildings, vehicles and other non-financial assets. Similarly, accruals are not reflected and the above fund balances represent the actual cash value of the financial assets in hand

4. The Consolidated Fund Recurrent account includes the Recurrent Revenues of Government Agencies and Authorities and the Expenditure by such entities funded from the Revenues in accordance with the Public Finance (Control and Audit) (Amendment) Act 2011



C Victory  
 Accountant General  
 23 December 2010

**Consolidated Fund - Government Recurrent Revenue During the Year Ended 31 March 2010**

**Departmental Revenue**

Income Tax	£115,642,782.23
Import Duties	£61,915,772.59
Company Tax	£28,532,883.38
General Rates and Salt Water Charges	£14,083,770.22
Gaming Tax	£11,247,705.77
Stamp Duties	£3,787,336.08
Other Miscellaneous Receipts	£3,539,702.99
Airport Departure Tax, Fees and Concessions	£2,982,753.06
Dividends from Government Shareholdings	£2,950,000.00
Tourist Sites Receipts	£2,899,369.53
House Rents	£2,683,291.18
Ground and Sundry Rents	£2,609,545.13
Companies House Fees	£1,842,534.87
Stamp Sales and Other Post Office Receipts	£1,774,144.60
Tax Exempt Company Receipts	£1,673,969.00
Transfer of Surplus from Port Authority	£1,582,250.50 (a)
Judiciary - Fines, Forfeitures and Court Receipts	£1,499,918.20
Telecommunications Licences and Fees	£1,455,884.58
Ship and Yacht Registration Fees	£903,677.00
Currency and Coinage Receipts	£773,252.78
Government Lottery - Surplus	£632,181.00
Immigration and Civil Status Fees	£565,709.50
Motor Vehicle Licences	£558,354.05
Interest on Consolidated Fund Investments	£272,543.80

£266,409,332.04

**Revenue from Public Undertakings**

**Gibraltar Health Authority**

Group Practice Medical Scheme	£36,794,157.06
Medical Services to Non-entitled Patients	£2,650,000.00
Miscellaneous Receipts	£585,411.95
	<u>£40,029,569.01</u>

**Gibraltar Electricity Authority**

Electricity Charges to Consumers	£20,882,469.11
Commercial Works	£1,264,059.11
Miscellaneous Receipts	£3,155.81
	<u>£22,149,684.03</u>

**Social Services Agency - Miscellaneous Receipts** £782.00

**Elderly Care Agency - Miscellaneous Receipts** £49,698.76

**Care Agency - Miscellaneous Receipts** £736,632.47

**Gibraltar Sports and Leisure Authority**

Kings Bastion Leisure Centre Ltd	£591,184.97
Miscellaneous Receipts	£10,760.00
	<u>£601,944.97</u>

**Gibraltar Development Corporation**

European Social Fund	£504,093.00
Miscellaneous Receipts	£346,970.69
	<u>£851,063.69</u>

**Gibraltar Port Authority**

Tonnage Dues	£2,870,233.90
Berthing Charges	£862,059.51
Small Boat Moorings	£5,500.00
Port Arrival and Departure Tax	£337,758.10
Port, Operator and Harbour Craft Licences	£257,329.86
Bunkering Charges	£605,392.20
Miscellaneous Charges	£70,091.76
	<u>£5,008,365.33</u>

(Less) Port Receipts shown under Departmental Revenue (£1,582,250.50) (a)

£3,426,114.83

£67,845,489.76

£334,254,821.80

**Total Recurrent Revenue**

**Exceptional Item** - Compensation MV New Flame

£5,500,000.00

**Total Revenue**

£339,754,821.80

**Consolidated Fund - Government Recurrent Expenditure During the Year Ended 31 March 2010**

**Consolidated Fund Charges (Payments provided for in Legislation)**

Pensions		£23,681,674.31	
Public Debt Charges		£11,642,185.26	
Employer's Contributions		£3,280,173.02	
Judicature		£1,023,097.67	
Statutory Offices		£495,541.69	
Public Services Ombudsman		£217,925.63	
Revenue Repayments		£25,308.17	
			£40,365,905.75

**Departmental Expenditure**

Payroll - Personal Emoluments	£56,683,908.22		
Payroll - Industrial Wages	£8,013,420.57		
		£64,697,328.79	
Contracted Services		£24,629,147.66	
Other Charges		£30,938,088.66	
Payment to Social Assistance Fund - Import Duty		£9,000,000.00	
			£129,264,565.11

**Contribution to Statutory Benefits Fund**

£8,500,000.00

**Public Undertakings**

**Gibraltar Health Authority**

Contribution from Consolidated Fund in respect of Revenues Received	£40,029,569.01		
Additional Contribution from Consolidated Fund	£29,540,000.00		
		£69,569,569.01	

**Gibraltar Electricity Authority**

Contribution from Consolidated Fund in respect of Revenues Received	£22,149,684.03		
Additional Contribution from Consolidated Fund	£6,211,000.00		
		£28,360,684.03	

**Social Services Agency**

Contribution from Consolidated Fund in respect of Revenues Received	£782.00		
Additional Contribution from Consolidated Fund	£890,596.93		
		£891,378.93	

**Elderly Care Agency**

Contribution from Consolidated Fund in respect of Revenues Received	£49,698.76		
Additional Contribution from Consolidated Fund	£1,124,820.43		
		£1,174,519.19	

**Care Agency**

Contribution from Consolidated Fund in respect of Revenues Received	£736,632.47		
Additional Contribution from Consolidated Fund	£11,884,000.00		
		£12,620,632.47	

**Gibraltar Development Corporation**

Contribution from Consolidated Fund in respect of Revenues Received	£851,063.69		
Additional Contribution from Consolidated Fund	£5,970,900.37		
		£6,821,964.06 (a)	

**Gibraltar Sports and Leisure Authority**

Contribution from Consolidated Fund in respect of Revenues Received	£601,944.97		
Additional Contribution from Consolidated Fund	£2,174,000.00		
		£2,775,944.97	

**Gibraltar Port Authority**

Contribution from Consolidated Fund in respect of Revenues Received	£3,426,114.83		
Additional Contribution from Consolidated Fund	£0.00		
		£3,426,114.83	

**Gibraltar Regulatory Authority**

Contribution from Consolidated Fund in respect of Revenues Received	£0.00		
Additional Contribution from Consolidated Fund	£1,134,098.75		
		£1,134,098.75	

£126,774,906.24

**Total Recurrent Expenditure**

£304,905,377.10

**Exceptional Expenditure**

£772,377.54

**Total Expenditure**

£305,677,754.64

(a) Excludes expenditure funded from the balance brought forward from previous years (£433,817.76).

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b><u>CONSOLIDATED FUND</u></b>			
<b><u>SUMMARY OF REVENUE</u></b>			
1 :- INCOME TAXES	£138,000,000	£144,175,665.61	£6,175,665.61
2 :- DUTIES, TAXES AND OTHER RECEIPTS	£61,717,000	£69,351,322.04	£7,634,322.04
3 :- GAMBLING FEES, TAXES AND LOTTERY	£9,834,000	£12,371,554.41	£2,537,554.41
4 :- RATES AND RENTS	£16,401,000	£16,765,615.35	£364,615.35
5 :- DEPARTMENTAL FEES AND RECEIPTS	£17,756,000	£18,016,581.01	£260,581.01
6 :- GOVERNMENT EARNINGS	£5,324,000	£5,728,593.62	£404,593.62
	<b>Total Recurrent Revenue</b>	<b>£249,032,000</b>	<b>£266,409,332.04</b>
7 :- EXCEPTIONAL ITEM	£5,500,000	£5,500,000.00	£0.00
	<b>TOTAL REVENUE</b>	<b>£254,532,000</b>	<b>£271,909,332.04</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b>HEAD 1 :- INCOME TAXES</b>			
1 Income Tax	£112,000,000	£115,642,782.23	£3,642,782.23
2 Company Tax	£26,000,000	£28,532,883.38	£2,532,883.38
<b>TOTAL INCOME TAXES</b>	<b>£138,000,000</b>	<b>£144,175,665.61</b>	<b>£6,175,665.61</b>
<b>HEAD 2 :- DUTIES, TAXES AND OTHER RECEIPTS</b>			
1 Import Duties	£54,000,000	£61,915,772.59	£7,915,772.59
2 Tobacco Licences	£49,000	£52,895.00	£3,895.00
3 Transit and Bonded Stores Operators Fees	£67,000	£78,814.50	£11,814.50
4 Estate Duties	£1,000	£0.00	(£1,000.00)
5 Stamp Duties	£4,000,000	£3,787,336.08	(£212,663.92)
6 Tax Exempt Company Receipts	£1,800,000	£1,673,969.00	(£126,031.00)
7 Companies House Fees	£1,800,000	£1,842,534.87	£42,534.87
<b>TOTAL DUTIES, TAXES AND OTHER RECEIPTS</b>	<b>£61,717,000</b>	<b>£69,351,322.04</b>	<b>£7,634,322.04</b>
<b>HEAD 3 :- GAMBLING FEES, TAXES AND LOTTERY</b>			
1 Gaming Tax	£9,500,000	£11,247,705.77	£1,747,705.77
2 Gaming Licences	£250,000	£408,667.64	£158,667.64
3 Government Lottery - Management Expenses	£83,000	£83,000.00	£0.00
4 Government Lottery - Surplus	£1,000	£632,181.00	£631,181.00
<b>TOTAL GAMBLING FEES, TAXES AND LOTTERY</b>	<b>£9,834,000</b>	<b>£12,371,554.41</b>	<b>£2,537,554.41</b>
<b>HEAD 4 :- RATES AND RENTS</b>			
1 General Rates and Salt Water Charges	£14,500,000	£14,083,770.22	(£416,229.78)
2 Ground and Sundry Rents (a)	£1,900,000	£2,609,545.13	£709,545.13
3 Assignments on Premiums	£1,000	£72,300.00	£71,300.00
<b>TOTAL RATES AND RENTS</b>	<b>£16,401,000</b>	<b>£16,765,615.35</b>	<b>£364,615.35</b>

Note:

(a) The revenue derived from Ground and Sundry Rents has been offset by £ 99,745.33 being the ground rent deductions afforded to private housing estates in relation to the embellishment, maintenance and improvement works carried out on their respective housing estates during the year.

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b>HEAD 5 :- DEPARTMENTAL FEES AND RECEIPTS</b>			
<b>EDUCATION AND TRAINING</b>			
1 College of Further Education Fees	£80,000	£66,080.65	(£13,919.35)
2 Adult Education Fees	£43,000	£39,935.50	(£3,064.50)
3 MOD Fees for Government Schools	£160,000	£119,333.70	(£40,666.30)
4 Non Residents School Fees	£80,000	£78,016.58	(£1,983.42)
5 Scholarship Fees - Reimbursements	£130,000	£104,043.49	(£25,956.51)
<b>CULTURE AND HERITAGE</b>			
6 Museum Entrance Charges	£30,000	£30,130.00	£130.00
7 John Mackintosh Hall Receipts	£35,000	£25,895.32	(£9,104.68)
8 Ince's Hall Receipts	£3,000	£1,320.00	(£1,680.00)
9 Heritage Conferences	£1,000	£0.00	(£1,000.00)
<b>HOUSING</b>			
10 House Rents	£3,000,000	£2,683,291.18	(£316,708.82)
11 Hostel Fees	£95,000	£107,768.89	£12,768.89
<b>ENVIRONMENT AND TOURISM</b>			
<i>Environment</i>			
12 Public Health and Environmental Fees	£300,000	£198,347.89	(£101,652.11)
13 Cemetery Fees	£14,000	£12,362.75	(£1,637.25)
14 Litter Control Fees	£2,000	£690.00	(£1,310.00)
15 Animal Welfare Charges	£8,000	£7,825.00	(£175.00)
<i>Tourism</i>			
16 Tourist Sites Receipts	£3,180,000	£2,899,369.53	(£280,630.47)
17 Miscellaneous Receipts	£4,000	£2,726.40	(£1,273.60)
<b>ENTERPRISE, DEVELOPMENT, TECHNOLOGY AND TRANSPORT</b>			
<i>Enterprise</i>			
18 Trade Licences	£42,000	£41,509.25	(£490.75)
19 Liquor Licences	£75,000	£86,203.28	£11,203.28
<i>Telecommunications</i>			
20 Frequency Co-ordinator Reimbursements	£75,000	£54,334.63	(£20,665.37)
21 Licences and Fees	£1,350,000	£1,401,549.95	£51,549.95
<i>Port</i>			
22 Transfer of Surplus from Port Authority	£1,160,000	£1,582,250.50	£422,250.50
<i>Coach Terminal</i>			
23 Coach Terminal Fees	£70,000	£65,823.00	(£4,177.00)
<i>Maritime</i>			
24 Ship Registration Fees	£790,000	£867,862.00	£77,862.00
25 Yacht Registration Fees	£62,000	£35,815.00	(£26,185.00)

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b>HEAD 5 :- DEPARTMENTAL FEES AND RECEIPTS</b>			
<i>Aviation</i>			
26 Airport Departure Tax	£2,000,000	£1,902,720.00	(£97,280.00)
27 Fees and Concessions	£525,000	£500,681.23	(£24,318.77)
28 Airport Landing Fees	£650,000	£579,351.83	(£70,648.17)
<i>Vehicle, Traffic and Public Transport</i>			
29 Motor Vehicle Licences	£200,000	£202,299.05	£2,299.05
30 Vehicle Testing	£190,000	£184,495.00	(£5,505.00)
31 Vehicle Registrations	£70,000	£72,150.00	£2,150.00
32 Vehicle Sanctions	£25,000	£22,145.00	(£2,855.00)
33 Road Service Licences	£30,000	£27,580.00	(£2,420.00)
34 Driving Tests	£45,000	£49,685.00	£4,685.00
<i>Postal Services</i>			
35 Sale of Stamps	£700,000	£810,449.76	£110,449.76
36 Post Office Boxes - Rentals	£50,000	£56,985.00	£6,985.00
37 Terminal Mail Fees	£600,000	£798,447.45	£198,447.45
38 Philatelic Bureau	£57,000	£45,238.00	(£11,762.00)
39 (a) E-Commerce Sales	£50,000	£30,437.03	(£19,562.97)
39 (b) Recovery of Direct Labour and Labour-Related Costs	£38,000	£15,037.14	(£22,962.86)
40 Miscellaneous Receipts	£15,000	£17,550.22	£2,550.22
<b>FINANCE</b>			
<i>Finance Ministry</i>			
41 EU Grant - European Social Fund	£1,000	£21,874.00	£20,874.00
42 EU Grant - European Regional Development Fund	£1,000	£49,968.11	£48,968.11
43 EU Grant - Interreg	£1,000	£0.00	(£1,000.00)
<b>EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS</b>			
44 Fines	£50,000	£51,375.00	£1,375.00
<b>JUSTICE</b>			
45 Land Registration Fees	£150,000	£177,796.00	£27,796.00
46 Fines and Forfeitures	£700,000	£704,325.20	£4,325.20
47 Court Fees	£160,000	£617,797.00	£457,797.00
<b>IMMIGRATION AND CIVIL STATUS</b>			
48 Passport Fees	£180,000	£174,608.50	(£5,391.50)
49 Naturalisation Fees	£13,000	£23,912.00	£10,912.00
50 British Nationality Fees	£1,000	£1,550.00	£550.00
51 Immigration Fees	£15,000	£15,607.50	£607.50
52 Document Legalisation Fees	£250,000	£199,140.00	(£50,860.00)
53 Civil Status Fees	£200,000	£150,891.50	(£49,108.50)
<b>TOTAL DEPARTMENTAL FEES AND RECEIPTS</b>	<b>£17,756,000</b>	<b>£18,016,581.01</b>	<b>£260,581.01</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b>HEAD 6 :- GOVERNMENT EARNINGS</b>			
<b>TREASURY</b>			
<i>Interest</i>			
1 Consolidated Fund	£200,000	£272,543.80	£72,543.80
<i>Reimbursements</i>			
2 Widows and Orphans Pension Scheme Contributions	£1,000	£650.10	(£349.90)
3 MOD - Police Pensions	£400,000	£397,216.67	(£2,783.33)
4 Gibraltar Regulatory Authority	£5,000	£5,000.00	£0.00
5 Services Performed by Public Officers	£165,000	£147,366.52	(£17,633.48)
6 Other Reimbursements	£750,000	£1,169,330.33	£419,330.33
7 Loan Repayments	£1,000	£0.00	(£1,000.00)
<i>Special Funds Management Charges</i>			
8 Statutory Benefits Fund	£1,000	£0.00	(£1,000.00)
<i>Gibraltar Savings Bank</i>			
9 Savings Bank Revenue Account - Surplus	£1,000	£0.00	(£1,000.00)
<i>Currency and Coinage</i>			
10 Currency Note Income Account Surplus	£1,000	£0.00	(£1,000.00)
11 Commemorative Coin Sales	£15,000	£9,412.96	(£5,587.04)
12 Royalties on Coin Sales	£122,000	£41,826.00	(£80,174.00)
13 Circulating Coinage	£550,000	£722,013.82	£172,013.82
<i>Licences</i>			
14 Miscellaneous Licences	£12,000	£13,233.42	£1,233.42
<i>Dividends from Government Shareholders</i>			
15 AquaGib Ltd	£100,000	£0.00	(£100,000.00)
16 Gibtelecom Ltd	£3,000,000	£2,950,000.00	(£50,000.00)
<b>TOTAL GOVERNMENT EARNINGS</b>	<b>£5,324,000</b>	<b>£5,728,593.62</b>	<b>£404,593.62</b>

#### **HEAD 7 :- EXCEPTIONAL ITEM**

1 Compensation - MV New Flame	£5,500,000	£5,500,000.00	£0.00
<b>TOTAL EXCEPTIONAL ITEM</b>	<b>£5,500,000</b>	<b>£5,500,000.00</b>	<b>£0.00</b>

	ORIGINAL ESTIMATE 2009/10	ADDITIONAL REQUIREMENTS	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b><u>SUMMARY</u></b>					
<b><u>CONSOLIDATED FUND CHARGES</u></b>					
01 :- STATUTORY OFFICES	£490,000	£14,182	£504,182	£495,541.69	£8,640.31
02 :- JUDICATURE	£944,000	£82,828	£1,026,828	£1,023,097.67	£3,730.33
03 :- PENSIONS	£21,323,000	£2,366,606	£23,689,606	£23,681,674.31	£7,931.69
04 :- EMPLOYER'S CONTRIBUTIONS	£3,500,000	£0	£3,500,000	£3,280,173.02	£219,826.98
05 :- PUBLIC DEBT CHARGES	£8,600,000	£3,042,186	£11,642,186	£11,642,185.26	£0.74
06 :- PUBLIC SERVICES OMBUDSMAN	£207,000	£20,530	£227,530	£217,925.63	£9,604.37
07 :- REVENUE REPAYMENTS	£23,000	£2,309	£25,309	£25,308.17	£0.83
08 :- PUBLIC DEBT REPAYMENTS	£0	£0	£0	£0.00	£0.00
	<b>£35,087,000</b>	<b>£5,528,641</b>	<b>£40,615,641</b>	<b>£40,365,905.75</b>	<b>£249,735.25</b>

	ORIGINAL ESTIMATE 2009/10	ADDITIONAL REQUIREMENTS	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>CONSOLIDATED FUND CHARGES</b>					
<b>01 :- STATUTORY OFFICES</b>					
<b><u>PERSONAL EMOLUMENTS</u></b>					
1(a) Salaries	£430,000	£14,182	£444,182	£444,181.49	£0.51
1(b) Allowances	£60,000	£0	£60,000	£51,360.20	£8,639.80
<b>TOTAL STATUTORY OFFICES</b>	<b>£490,000</b>	<b>£14,182</b>	<b>£504,182</b>	<b>£495,541.69</b>	<b>£8,640.31</b>
<b>02 :- JUDICATURE</b>					
1 Legal Aid and Assistance	£700,000	£50,709	£750,709	£750,708.79	£0.21
2 Court of Appeal Expenses	£109,000	£0	£109,000	£105,270.32	£3,729.68
3 Additional and Temporary Judge Expenses	£135,000	£32,119	£167,119	£167,118.56	£0.44
<b>TOTAL JUDICATURE</b>	<b>£944,000</b>	<b>£82,828</b>	<b>£1,026,828</b>	<b>£1,023,097.67</b>	<b>£3,730.33</b>
<b>03 :- PENSIONS</b>					
1 Pensions	£17,000,000	£1,160,779	£18,160,779	£18,160,778.34	£0.66
2 Gratuities under the Pensions Act	£4,000,000	£1,162,037	£5,162,037	£5,162,036.39	£0.61
3 Pensions (Widow's and Orphans)	£230,000	£0	£230,000	£224,070.15	£5,929.85
4 Refund of WOPS Contributions	£1,000	£0	£1,000	£0.00	£1,000.00
5 Pensions - Former Government Employees	£90,000	£15,881	£105,881	£105,880.68	£0.32
6 Gratuities - Former Government Employees	£1,000	£27,909	£28,909	£28,908.75	£0.25
7 Pension Rights Transfers	£1,000	£0	£1,000	£0.00	£1,000.00
<b>TOTAL PENSIONS</b>	<b>£21,323,000</b>	<b>£2,366,606</b>	<b>£23,689,606</b>	<b>£23,681,674.31</b>	<b>£7,931.69</b>
<b>04 :- EMPLOYER'S CONTRIBUTIONS</b>					
1 Social Insurance	£3,500,000	£0	£3,500,000	£3,280,173.02	£219,826.98
<b>TOTAL EMPLOYER'S CONTRIBUTIONS</b>	<b>£3,500,000</b>	<b>£0</b>	<b>£3,500,000</b>	<b>£3,280,173.02</b>	<b>£219,826.98</b>
<b>05 :- PUBLIC DEBT CHARGES</b>					
1 Bank Interest and Other Costs	£500,000	£2,657,969	£3,157,969	£3,157,968.76	£0.24
2 Government Debentures - Interest	£8,100,000	£384,217	£8,484,217	£8,484,216.50	£0.50
<b>TOTAL PUBLIC DEBT CHARGES</b>	<b>£8,600,000</b>	<b>£3,042,186</b>	<b>£11,642,186</b>	<b>£11,642,185.26</b>	<b>£0.74</b>

	ORIGINAL ESTIMATE 2009/10	ADDITIONAL REQUIREMENTS	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>CONSOLIDATED FUND CHARGES</b>					
<b>06 :- PUBLIC SERVICES OMBUDSMAN</b>					
<b>PERSONAL EMOLUMENTS</b>					
1 Salaries	£145,000	£15,499	£160,499	£160,498.08	£0.92
2(i) Overtime - Conditioned	£0	£0	£0	£0.00	£0.00
2(ii) Overtime - Emergency	£0	£0	£0	£0.00	£0.00
2(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0.00	£0.00
2(iv) Overtime - Discretionary	£4,000	£0	£4,000	£2,982.46	£1,017.54
3 Allowances	£4,000	£0	£4,000	£461.00	£3,539.00
4 Employer's Contributions	£21,000	£1,035	£22,035	£22,034.66	£0.34
<b>TOTAL PERSONAL EMOLUMENTS</b>	<b>£174,000</b>	<b>£16,534</b>	<b>£190,534</b>	<b>£185,976.20</b>	<b>£4,557.80</b>
<b>OTHER CHARGES</b>					
<b>Office Expenses</b>					
5 General Expenses	£4,000	£255	£4,255	£4,254.18	£0.82
6 Electricity and Water	£1,000	£35	£1,035	£1,034.56	£0.44
7 Printing and Stationery	£4,000	£0	£4,000	£3,889.41	£110.59
8 Telephone Service	£5,000	£0	£5,000	£3,821.83	£1,178.17
9 Contracted Services: Office Cleaning	£2,000	£565	£2,565	£2,564.43	£0.57
<b>Operational Expenses</b>					
10 Publications	£1,000	£0	£1,000	£148.50	£851.50
11 Conferences, Training and Travelling Expenses	£7,000	£3,001	£10,001	£10,000.18	£0.82
12 Computer and Office Equipment	£5,000	£0	£5,000	£2,097.19	£2,902.81
13 10th Anniversary Celebration	£4,000	£140	£4,140	£4,139.15	£0.85
<b>TOTAL OTHER CHARGES</b>	<b>£33,000</b>	<b>£3,996</b>	<b>£36,996</b>	<b>£31,949.43</b>	<b>£5,046.57</b>
<b>TOTAL PUBLIC SERVICES OMBUDSMAN</b>	<b>£207,000</b>	<b>£20,530</b>	<b>£227,530</b>	<b>£217,925.63</b>	<b>£9,604.37</b>

	ORIGINAL ESTIMATE 2009/10	ADDITIONAL REQUIREMENTS	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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## CONSOLIDATED FUND CHARGES

### 07 :- REVENUE REPAYMENTS

1 Repayment of Revenue	£23,000	£2,309	£25,309	£25,308.17	£0.83
<b>TOTAL</b>	<b>£23,000</b>	<b>£2,309</b>	<b>£25,309</b>	<b>£25,308.17</b>	<b>£0.83</b>
<b>TOTAL REVENUE REPAYMENTS</b>	<b>£23,000</b>	<b>£2,309</b>	<b>£25,309</b>	<b>£25,308.17</b>	<b>£0.83</b>

### 08:-PUBLIC DEBT REPAYMENTS

1 Net Repayments (A)	£0	£0	£0	£0.00	£0.00
<b>TOTAL PUBLIC DEBT REPAYMENTS</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>

(A) Public Debt Repayments

Total Borrowing (£31,942,800)

Total Repayments £31,942,800

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b><u>SUMMARY</u></b>						
<b><u>CONSOLIDATED FUND - DEPARTMENTAL EXPENDITURE</u></b>						
<b><u>EDUCATION AND TRAINING</u></b>						
1A :- EDUCATION	£24,108,000	£0	£241,250	£24,349,250	£24,349,229.53	£20.47
1B :- TRAINING	£896,000	£0	£50,630	£946,630	£946,620.99	£9.01
<b><u>CULTURE, HERITAGE, SPORT AND LEISURE</u></b>						
2A :- CULTURE AND HERITAGE	£1,825,000	£0	£113,820	£1,938,820	£1,938,798.19	£21.81
2B :- SPORT AND LEISURE	£2,149,000	£0	£101,030	£2,250,030	£2,250,021.49	£8.51
<b><u>HOUSING</u></b>						
3A :- HOUSING - ADMINISTRATION	£2,143,000	£0	£782,195	£2,925,195	£2,925,152.03	£42.97
3B :- HOUSING - BUILDINGS AND WORKS	£6,787,000	£0	£344,750	£7,131,750	£7,131,727.44	£22.56
<b><u>ENVIRONMENT AND TOURISM</u></b>						
4A :- ENVIRONMENT	£13,594,000	£0	£0	£13,594,000	£13,233,583.50	£360,416.50
4B :- TECHNICAL SERVICES	£5,255,000	£0	£57,980	£5,312,980	£5,312,970.20	£9.80
4C :- TOURISM	£2,941,000	£0	£188,085	£3,129,085	£3,129,066.00	£19.00
<b><u>FAMILY, YOUTH AND COMMUNITY AFFAIRS</u></b>						
5A :- FAMILY AND COMMUNITY AFFAIRS	£22,503,000	£1,800,000	£579,870	£24,882,870	£24,882,846.48	£23.52
5B :- YOUTH	£388,000	£0	£3,560	£391,560	£391,555.17	£4.83
<b><u>ENTERPRISE, DEVELOPMENT, TECHNOLOGY AND TRANSPORT</u></b>						
6A :- ENTERPRISE	£2,665,000	£0	£227,480	£2,892,480	£2,892,460.96	£19.04
6B :- TRANSPORT - PORT AND SHIPPING	£1,056,000	£0	£95,260	£1,151,260	£1,151,247.06	£12.94
6C :- TRANSPORT - AVIATION	£4,155,000	£0	£0	£4,155,000	£4,036,379.85	£118,620.15
6D :- TRANSPORT - VEHICLE, TRAFFIC AND PUBLIC TRANSPORT	£1,315,000	£0	£96,565	£1,411,565	£1,411,525.70	£39.30
6E :- POSTAL SERVICES	£2,594,000	£0	£185,970	£2,779,970	£2,779,946.01	£23.99
6F :- BROADCASTING	£1,771,000	£0	£148,205	£1,919,205	£1,919,204.34	£0.66
6G :- UTILITIES	£10,348,000	£0	£582,945	£10,930,945	£10,930,936.57	£8.43

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>SUMMARY</b>						
<b>CONSOLIDATED FUND - DEPARTMENTAL EXPENDITURE</b>						
<b>HEALTH AND CIVIL PROTECTION</b>						
7A :- HEALTH	£25,536,000	£1,000,000	£3,004,000	£29,540,000	£29,540,000.00	£0.00
7B :- CIVIL CONTINGENCY	£65,000	£0	£0	£65,000	£50,586.71	£14,413.29
7C :- FIRE SERVICE	£3,477,000	£0	£97,515	£3,574,515	£3,574,509.16	£5.84
<b>ADMINISTRATION</b>						
8A :- NO. 6 CONVENT PLACE	£7,366,000	£0	£374,690	£7,740,690	£7,740,506.48	£183.52
8B :- HUMAN RESOURCES	£704,000	£0	£21,440	£725,440	£725,434.41	£5.59
<b>FINANCE</b>						
9A :- FINANCE MINISTRY	£439,000	£0	£32,100	£471,100	£471,087.32	£12.68
9B :- TREASURY	£5,716,000	£0	£102,795	£5,818,795	£5,818,777.90	£17.10
9C :- CUSTOMS	£4,353,000	£0	£346,225	£4,699,225	£4,699,206.18	£18.82
9D :- INCOME TAX	£1,998,000	£0	£78,455	£2,076,455	£2,076,433.28	£21.72
9E :- FINANCE CENTRE	£1,439,000	£0	£176,115	£1,615,115	£1,615,089.80	£25.20
<b>EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS</b>						
10 :- EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS	£1,825,000	£0	£0	£1,825,000	£1,733,361.21	£91,638.79
<b>JUSTICE</b>						
11A :- JUSTICE MINISTRY	£659,000	£0	£0	£659,000	£651,218.88	£7,781.12
11B :- COURTS - SUPREME COURT	£694,000	£0	£8,515	£702,515	£702,502.75	£12.25
11C :- COURTS - MAGISTRATES' AND CORONER'S COURT	£440,000	£0	£3,095	£443,095	£443,089.98	£5.02
11D :- ATTORNEY GENERAL'S CHAMBERS	£636,000	£0	£0	£636,000	£614,895.29	£21,104.71
11E :- PRISON	£1,215,000	£0	£181,740	£1,396,740	£1,396,723.29	£16.71
11F :- POLICING	£10,250,000	£0	£0	£10,250,000	£10,043,706.09	£206,293.91
<b>IMMIGRATION AND CIVIL STATUS</b>						
12 :- IMMIGRATION AND CIVIL STATUS	£2,571,000	£0	£119,095	£2,690,095	£2,690,085.26	£9.74
<b>PARLIAMENT</b>						
13 :- PARLIAMENT	£1,284,000	£0	£23,050	£1,307,050	£1,307,045.14	£4.86

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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## **SUMMARY**

### **CONSOLIDATED FUND - DEPARTMENTAL EXPENDITURE**

#### **GIBRALTAR AUDIT OFFICE**

14 :- GIBRALTAR AUDIT OFFICE	£674,000	£0	£12,455	£686,455	£686,450.95	£4.05
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#### **SUPPLEMENTARY PROVISION**

15 :- SUPPLEMENTARY PROVISION	£8,500,000	£0	(£8,380,880)	£119,120	£0.00	£119,120.00
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<b>Total Departmental Expenditure</b>	<b>£186,334,000</b>	<b>£2,800,000</b>	<b>£0</b>	<b>£189,134,000</b>	<b>£188,193,981.59</b>	<b>£940,018.41</b>
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#### **EXCEPTIONAL EXPENDITURE**

16 :- EXCEPTIONAL EXPENDITURE	£1,000	£772,000	£0	£773,000	£772,377.54	£622.46
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<b>Total Exceptional Expenditure</b>	<b>£1,000</b>	<b>£772,000</b>	<b>£0</b>	<b>£773,000</b>	<b>£772,377.54</b>	<b>£622.46</b>
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#### **CONSOLIDATED FUND CONTRIBUTIONS**

17 :- (1) Contribution to the Improvement and Development Fund	£12,000,000	£0	£0	£12,000,000	£12,000,000.00	£0.00
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17 :- (2) Contribution to Statutory Benefits Fund	£8,500,000	£0	£0	£8,500,000	£8,500,000.00	£0.00
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<b>Total Consolidated Fund Contributions</b>	<b>£20,500,000</b>	<b>£0</b>	<b>£0</b>	<b>£20,500,000</b>	<b>£20,500,000.00</b>	<b>£0.00</b>
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<b>Total Consolidated Fund - Expenditure</b>	<b>£206,835,000</b>	<b>£3,572,000</b>	<b>£0</b>	<b>£210,407,000</b>	<b>£209,466,359.13</b>	<b>£940,640.87</b>
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HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>1A :- EDUCATION</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£14,600,000	£0	£157,275	£14,757,275	£14,757,274.20	
1(1)(b)(i) Overtime - Conditioned	£5,000	£0	£0	£5,000	£4,808.18	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£2,000	£0	£0	£2,000	£107.69	
1(1)(c) Allowances	£100,000	£0	£0	£100,000	£45,926.66	
1(1)(d)(i) Temporary Assistance - Specialists	£380,000	£0	£0	£380,000	£420,748.91	
1(1)(d)(ii) Temporary Assistance - Classroom Aides	£35,000	£0	£0	£35,000	£35,185.95	
1(1)(d)(iii) Temporary Assistance - Cover for Maternity/Paternity	£350,000	£0	£0	£350,000	£238,857.80	
1(1)(d)(iv) Temporary Assistance - Temporary Cover for Other Absences	£300,000	£0	£95,318	£395,318	£519,798.03	
1(1)(e) Temporary Assistance - Adult Education	£40,000	£0	£0	£40,000	£41,881.75	
<b>Total Personal Emoluments</b>	<b>£15,812,000</b>	<b>£0</b>	<b>£252,593</b>	<b>£16,064,593</b>	<b>£16,064,589.17</b>	
<b>Industrial Wages</b>						
1(2)(a) Basic Wages	£1,715,000	£0	£115,736	£1,830,736	£1,830,732.12	
1(2)(b)(i) Overtime - Conditioned	£105,000	£0	£4,548	£109,548	£110,169.97	
1(2)(b)(ii) Overtime - Emergency	£1,000	£0	£0	£1,000	£3,387.04	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£12,000	£0	£0	£12,000	£8,989.27	
1(2)(c) Allowances	£20,000	£0	£3,484	£23,484	£23,483.54	
<b>Total Industrial Wages</b>	<b>£1,853,000</b>	<b>£0</b>	<b>£123,768</b>	<b>£1,976,768</b>	<b>£1,976,761.94</b>	
<b>TOTAL PAYROLL</b>	<b>£17,665,000</b>	<b>£0</b>	<b>£376,361</b>	<b>£18,041,361</b>	<b>£18,041,351.11</b>	<b>£9.89</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£20,000	£0	£0	£20,000	£20,632.75	
2(1)(b) Electricity and Water	£8,000	£0	(£2,742)	£5,258	£3,070.17	
2(1)(c) Telephone Service	£21,000	£0	(£4,032)	£16,968	£16,967.65	
2(1)(d) Printing and Stationery	£5,000	£0	(£544)	£4,456	£4,455.80	
2(1)(e) Contracted Services : Office Cleaning - Trafalgar Cleaning Services Ltd	£17,000	£0	£0	£17,000	£18,553.71	
<b>Total Office Expenses</b>	<b>£71,000</b>	<b>£0</b>	<b>(£7,318)</b>	<b>£63,682</b>	<b>£63,680.08</b>	
<b>School Expenses</b>						
2(2)(a) Electricity and Water	£177,000	£0	£0	£177,000	£209,366.00	
2(2)(b) Telephone Service	£91,000	£0	£0	£91,000	£87,502.05	
2(2)(c) Refreshments in Schools	£25,000	£0	£0	£25,000	£26,877.10	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>1A :- EDUCATION</b>						
2(2)(d) Books and Equipment	£800,000	£0	£0	£800,000	£799,282.17	
2(2)(e) Visits of School Children from Abroad	£2,000	£0	£0	£2,000	£1,800.00	
2(2)(f) Examination Expenses	£360,000	£0	£0	£360,000	£341,645.58	
2(2)(g) Educational Field Trips	£20,000	£0	£0	£20,000	£15,942.91	
2(2)(h) Transport of School Children	£9,000	£0	£0	£9,000	£9,423.00	
2(2)(i) In-Service Education	£50,000	£0	£0	£50,000	£49,925.76	
2(2)(j) Cleaning Materials and Sundry Expenses	£75,000	£0	£0	£75,000	£84,973.02	
<b>Total School Expenses</b>	<b>£1,609,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,609,000</b>	<b>£1,626,737.59</b>	
<b>Contracted Services</b>						
2(2)(k) School Lunch Supervision - Serviceall Centre Ltd	£525,000	£0	£0	£525,000	£612,349.93	
2(2)(l) Electrical Services - Gibraltar Electricity Authority	£242,000	£0	£0	£242,000	£241,464.85	
2(2)(m) Lift Maintenance - Zardoya Otis SA	£8,000	£0	£0	£8,000	£6,149.15	
2(2)(n) Intruder Alarm - Fire Security (Gibraltar) Ltd	£4,000	£0	£0	£4,000	£1,728.00	
<b>Total Contracted Services</b>	<b>£779,000</b>	<b>£0</b>	<b>£0</b>	<b>£779,000</b>	<b>£861,691.93</b>	
2(3) College of Further Education	£60,000	£0	£0	£60,000	£59,899.84	
<b>Total</b>	<b>£60,000</b>	<b>£0</b>	<b>£0</b>	<b>£60,000</b>	<b>£59,899.84</b>	
<b>Scholarships</b>						
2(4)(a) Mandatory	£3,382,000	£0	(£43,343)	£3,338,657	£3,240,338.85	
2(4)(b) Discretionary	£285,000	£0	£0	£285,000	£282,006.37	
<b>Total Scholarships</b>	<b>£3,667,000</b>	<b>£0</b>	<b>(£43,343)</b>	<b>£3,623,657</b>	<b>£3,522,345.22</b>	
2(5) Teachers' Centre Running Expenses	£6,000	£0	£0	£6,000	£5,952.42	
<b>Total</b>	<b>£6,000</b>	<b>£0</b>	<b>£0</b>	<b>£6,000</b>	<b>£5,952.42</b>	
2(6) Teacher Training Expenses	£40,000	£0	(£19,091)	£20,909	£20,908.95	
<b>Total</b>	<b>£40,000</b>	<b>£0</b>	<b>(£19,091)</b>	<b>£20,909</b>	<b>£20,908.95</b>	
2(7) Intensive Language Courses	£1,000	£0	£0	£1,000	£997.36	
<b>Total</b>	<b>£1,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,000</b>	<b>£997.36</b>	
2(8) Special Education Abroad	£210,000	£0	(£65,359)	£144,641	£144,640.03	
<b>Total</b>	<b>£210,000</b>	<b>£0</b>	<b>(£65,359)</b>	<b>£144,641</b>	<b>£144,640.03</b>	
2(9) Ex-Gratia Payments	£0	£0	£0	£0	£1,025.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£1,025.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£6,443,000</b>	<b>£0</b>	<b>(£135,111)</b>	<b>£6,307,889</b>	<b>£6,307,878.42</b>	<b>£10.58</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>1A :- EDUCATION</b>						
<b>1A :- EDUCATION SUMMARY</b>						
Personal Emoluments	£15,812,000	£0	£252,593	£16,064,593	£16,064,589.17	£3.83
Industrial Wages	£1,853,000	£0	£123,768	£1,976,768	£1,976,761.94	£6.06
Total Payroll	£17,665,000	£0	£376,361	£18,041,361	£18,041,351.11	£9.89
Other Charges	£6,443,000	£0	(£135,111)	£6,307,889	£6,307,878.42	£10.58
<b>TOTAL EDUCATION</b>	<b>£24,108,000</b>	<b>£0</b>	<b>£241,250</b>	<b>£24,349,250</b>	<b>£24,349,229.53</b>	<b>£20.47</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>1B :- TRAINING</b>						
<b>PAYROLL</b>						
<i>Personal Emoluments</i>						
1(1)(a) Salaries	£460,000	£0	£39,790	£499,790	£499,787.48	
1(1)(b)(i) Overtime - Conditioned	£4,000	£0	£430	£4,430	£6,288.84	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£0	£0	£0	£0	£0.00	
1(1)(c) Allowances	£35,000	£0	£0	£35,000	£33,140.33	
<b>Total Personal Emoluments</b>	<b>£499,000</b>	<b>£0</b>	<b>£40,220</b>	<b>£539,220</b>	<b>£539,216.65</b>	
<i>Industrial Wages</i>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£499,000</b>	<b>£0</b>	<b>£40,220</b>	<b>£539,220</b>	<b>£539,216.65</b>	<b>£3.35</b>
<b>OTHER CHARGES</b>						
<i>Bleak House Expenses</i>						
2(1)(a) General Expenses	£9,000	£0	£0	£9,000	£9,142.85	
2(1)(b) Electricity and Water	£4,000	£0	£0	£4,000	£4,351.32	
2(1)(c) Telephone Service	£9,000	£0	£0	£9,000	£6,007.90	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£2,983.04	
<b>Total Bleak House Expenses</b>	<b>£25,000</b>	<b>£0</b>	<b>£0</b>	<b>£25,000</b>	<b>£22,485.11</b>	
2(2) Contribution to Gibraltar Development Corporation - Staff Services	£372,000	£0	£10,410	£382,410	£384,919.23	
<b>Total</b>	<b>£372,000</b>	<b>£0</b>	<b>£10,410</b>	<b>£382,410</b>	<b>£384,919.23</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£397,000</b>	<b>£0</b>	<b>£10,410</b>	<b>£407,410</b>	<b>£407,404.34</b>	<b>£5.66</b>
<b>1B :- TRAINING</b>						
<b>SUMMARY</b>						
Personal Emoluments	£499,000	£0	£40,220	£539,220	£539,216.65	£3.35
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£499,000</b>	<b>£0</b>	<b>£40,220</b>	<b>£539,220</b>	<b>£539,216.65</b>	<b>£3.35</b>
<b>Other Charges</b>	<b>£397,000</b>	<b>£0</b>	<b>£10,410</b>	<b>£407,410</b>	<b>£407,404.34</b>	<b>£5.66</b>
<b>TOTAL TRAINING</b>	<b>£896,000</b>	<b>£0</b>	<b>£50,630</b>	<b>£946,630</b>	<b>£946,620.99</b>	<b>£9.01</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>2A :- CULTURE AND HERITAGE</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£335,000	£0	£14,290	£349,290	£349,288.75	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£20,000	£0	£6,170	£26,170	£26,317.97	
1(1)(c) Allowances	£12,000	£0	£0	£12,000	£11,843.01	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£367,000</b>	<b>£0</b>	<b>£20,460</b>	<b>£387,460</b>	<b>£387,449.73</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£367,000</b>	<b>£0</b>	<b>£20,460</b>	<b>£387,460</b>	<b>£387,449.73</b>	<b>£10.27</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£4,000	£0	£0	£4,000	£3,871.68	
2(1)(b) Electricity and Water	£6,000	£0	£0	£6,000	£5,708.21	
2(1)(c) Telephone Service	£13,000	£0	£0	£13,000	£11,840.28	
2(1)(d) Printing and Stationery	£2,000	£0	£0	£2,000	£1,347.20	
2(1)(e) Contracted Services : Office Cleaning - ABC Services Ltd	£14,000	£0	£0	£14,000	£13,225.62	
<b>Total Office Expenses</b>	<b>£39,000</b>	<b>£0</b>	<b>£0</b>	<b>£39,000</b>	<b>£35,992.99</b>	
<b>Culture Expenses</b>						
2(2)(a) Cultural Grants	£35,000	£0	£0	£35,000	£35,000.00	
2(2)(b) Cultural Activities including National Week Events	£550,000	£0	£0	£550,000	£525,836.50	
2(2)(c) Miss Gibraltar Show	£45,000	£0	£0	£45,000	£45,000.00	
2(2)(d) New Year Celebrations	£40,000	£0	£0	£40,000	£39,678.00	
2(2)(e) Ince's Hall	£6,000	£0	£0	£6,000	£5,967.76	
2(2)(f) Central Hall	£3,000	£0	£0	£3,000	£9,351.65	
2(2)(g) Retreat Centre Trust	£90,000	£0	£0	£90,000	£90,000.00	
2(2)(j) Miss World 2009 Expenses	£0	£0	£81,070	£81,070	£97,905.98	
<b>Total Culture Expenses</b>	<b>£769,000</b>	<b>£0</b>	<b>£81,070</b>	<b>£850,070</b>	<b>£848,739.89</b>	
<b>Contracted Services</b>						
2(2)(h) Museum - Knightsfield Holdings Ltd	£300,000	£0	£0	£300,000	£298,140.61	
2(2)(i) John Mackintosh Hall - Knightsfield Holdings Ltd	£210,000	£0	£0	£210,000	£213,182.16	
<b>Total Contracted Services</b>	<b>£510,000</b>	<b>£0</b>	<b>£0</b>	<b>£510,000</b>	<b>£511,322.77</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>2A :- CULTURE AND HERITAGE</b>						
<i>Heritage Expenses</i>						
2(3)(a) Archaeological Excavations	£1,000	£0	£0	£1,000	£1,365.00	
2(3)(b) Calpe Conference	£40,000	£0	£0	£40,000	£40,125.41	
2(3)(c) Archives	£8,000	£0	£0	£8,000	£4,695.40	
2(3)(d) Promotion and Research of Heritage Issues	£20,000	£0	£0	£20,000	£9,322.86	
2(3)(e) Gibraltar Heritage Trust - Grant	£70,000	£0	£0	£70,000	£70,683.24	
2(3)(f) Gibraltar Heritage Artwork	£1,000	£0	£12,290	£13,290	£28,904.00	
<b>Total Heritage Expenses</b>	<b>£140,000</b>	<b>£0</b>	<b>£12,290</b>	<b>£152,290</b>	<b>£155,095.91</b>	
2(4) Security Services - Garrison Library	£0	£0	£0	£0	£196.90	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£196.90</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,458,000</b>	<b>£0</b>	<b>£93,360</b>	<b>£1,551,360</b>	<b>£1,551,348.46</b>	<b>£11.54</b>

## 2A :- CULTURE AND HERITAGE

### SUMMARY

Personal Emoluments	£367,000	£0	£20,460	£387,460	£387,449.73	£10.27
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£367,000</b>	<b>£0</b>	<b>£20,460</b>	<b>£387,460</b>	<b>£387,449.73</b>	<b>£10.27</b>
<b>Other Charges</b>	<b>£1,458,000</b>	<b>£0</b>	<b>£93,360</b>	<b>£1,551,360</b>	<b>£1,551,348.46</b>	<b>£11.54</b>
<b>TOTAL CULTURE AND HERITAGE</b>	<b>£1,825,000</b>	<b>£0</b>	<b>£113,820</b>	<b>£1,938,820</b>	<b>£1,938,798.19</b>	<b>£21.81</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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## **2B :- SPORT AND LEISURE**

### **PAYROLL**

#### **Personal Emoluments**

1(1)	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	

#### **Industrial Wages**

1(2)(a) Basic Wages	£46,000	£0	£2,530	£48,530	£48,529.52	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£20,000	£0	£6,390	£26,390	£26,386.77	
1(2)(c) Allowances	£1,000	£0	£110	£1,110	£1,105.20	
<b>Total Industrial Wages</b>	<b>£67,000</b>	<b>£0</b>	<b>£9,030</b>	<b>£76,030</b>	<b>£76,021.49</b>	

<b>TOTAL PAYROLL</b>	<b>£67,000</b>	<b>£0</b>	<b>£9,030</b>	<b>£76,030</b>	<b>£76,021.49</b>	<b>£8.51</b>
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### **OTHER CHARGES**

2(1) Contribution to Gibraltar Sports & Leisure Authority	£2,082,000	£0	£92,000	£2,174,000	£2,174,000.00	
<b>Total</b>	<b>£2,082,000</b>	<b>£0</b>	<b>£92,000</b>	<b>£2,174,000</b>	<b>£2,174,000.00</b>	

<b>TOTAL OTHER CHARGES</b>	<b>£2,082,000</b>	<b>£0</b>	<b>£92,000</b>	<b>£2,174,000</b>	<b>£2,174,000.00</b>	<b>£0.00</b>
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## **2B :- SPORT AND LEISURE**

### **SUMMARY**

Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£67,000	£0	£9,030	£76,030	£76,021.49	£8.51
<b>Total Payroll</b>	<b>£67,000</b>	<b>£0</b>	<b>£9,030</b>	<b>£76,030</b>	<b>£76,021.49</b>	<b>£8.51</b>
Other Charges	£2,082,000	£0	£92,000	£2,174,000	£2,174,000.00	£0.00
<b>TOTAL SPORT AND LEISURE</b>	<b>£2,149,000</b>	<b>£0</b>	<b>£101,030</b>	<b>£2,250,030</b>	<b>£2,250,021.49</b>	<b>£8.51</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>3A :- HOUSING - ADMINISTRATION</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments - Administration</i></b>						
1(1)(a) Salaries	£390,000	£0	£2,340	£392,340	£398,928.24	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£7,000	£0	£0	£7,000	£4,674.63	
1(1)(c) Allowances	£16,000	£0	£0	£16,000	£11,731.62	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Administration</b>	<b>£413,000</b>	<b>£0</b>	<b>£2,340</b>	<b>£415,340</b>	<b>£415,334.49</b>	
<b><i>Personal Emoluments - Technical and Design</i></b>						
1(1)(e) Salaries	£570,000	£0	£44,630	£614,630	£622,478.71	
1(1)(f)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(f)(ii) Overtime - Emergency	£6,000	£0	£4,235	£10,235	£10,233.54	
1(1)(f)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(f)(iv) Overtime - Discretionary	£20,000	£0	£2,460	£22,460	£22,455.43	
1(1)(g) Overtime - Asset Register	£20,000	£0	£995	£20,995	£20,990.95	
1(1)(h) Allowances	£20,000	£0	£0	£20,000	£12,144.05	
1(1)(i) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Technical and Design</b>	<b>£636,000</b>	<b>£0</b>	<b>£52,320</b>	<b>£688,320</b>	<b>£688,302.68</b>	
<b><i>Industrial Wages</i></b>						
1(2)(a) Basic Wages	£18,000	£0	£650	£18,650	£18,748.54	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£1,000	£0	£0	£1,000	£899.99	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£19,000</b>	<b>£0</b>	<b>£650</b>	<b>£19,650</b>	<b>£19,648.53</b>	
<b>TOTAL PAYROLL</b>	<b>£1,068,000</b>	<b>£0</b>	<b>£55,310</b>	<b>£1,123,310</b>	<b>£1,123,285.70</b>	<b>£24.30</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>3A :- HOUSING - ADMINISTRATION</b>						
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£10,000	£0	£1,790	£11,790	£13,159.26	
2(1)(b) Electricity and Water	£7,000	£0	£0	£7,000	£6,926.71	
2(1)(c) Telephone Service	£22,000	£0	£1,720	£23,720	£23,715.61	
2(1)(d) Printing and Stationery	£13,000	£0	£785	£13,785	£13,783.59	
2(1)(e) Technical and Design Expenses	£4,000	£0	£0	£4,000	£2,700.00	
2(1)(f) Contracted Services: Mediterranean Cleaning Services Ltd	£20,000	£0	£1,285	£21,285	£21,284.78	
<b>Total Office Expenses</b>	<b>£76,000</b>	<b>£0</b>	<b>£5,580</b>	<b>£81,580</b>	<b>£81,569.95</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Housing Legal Expenses	£6,000	£0	£390	£6,390	£13,925.00	
2(2)(b) Computer Running Expenses	£22,000	£0	£0	£22,000	£15,295.98	
2(2)(c) Protective Clothing	£1,000	£0	£0	£1,000	£441.90	
2(2)(d) Government Tenants - Rosia Dale Maintenance Charges	£5,000	£0	£0	£5,000	£3,532.08	
2(2)(e) Estates - Staircase Lighting	£110,000	£0	£0	£110,000	£121,434.55	
2(2)(f) Electrical Services - Gibraltar Electricity Authority	£423,000	£0	£0	£423,000	£422,563.46	
2(2)(g) Decanting Expenses	£10,000	£0	£0	£10,000	£9,070.80	
<b><i>Contracted Services</i></b>						
2(2)(h) Cleaning of Estates - Master Service Ltd	£5,000	£0	£0	£5,000	£2,594.70	
2(2)(i) Edinburgh and Bishop Canilla Houses - Management and Maintenance	£160,000	£0	£205,425	£365,425	£365,422.63	
2(2)(j) Security Services - Detectives and Security International	£35,000	£0	£0	£35,000	£32,364.25	
2(2)(k) Lift Maintenance Contract	£83,000	£0	£0	£83,000	£70,252.45	
2(2)(l) Service Charges - Government Leaseholds	£0	£0	£0	£0	£8,915.26	
<b>Total Operational Expenses</b>	<b>£860,000</b>	<b>£0</b>	<b>£205,815</b>	<b>£1,065,815</b>	<b>£1,065,813.06</b>	
2(3) Contribution to Gibraltar Development Corporation - Staff Services	£139,000	£0	£10,555	£149,555	£149,551.43	
2(4) Ex-Gratia	£0	£0	£0	£0	£0.00	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>3A :- HOUSING - ADMINISTRATION</b>						
2(5) Contribution to Gibraltar Development Corporation - Workers Hostels	£0	£0	£402,105	£402,105	£402,102.89	
2(6) Workers Hostels Expenses	£0	£0	£102,645	£102,645	£102,644.20	
2(7) Losses of Public Funds	£0	£0	£185	£185	£184.80	
<b>Total</b>	<b>£139,000</b>	<b>£0</b>	<b>£515,490</b>	<b>£654,490</b>	<b>£654,483.32</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,075,000</b>	<b>£0</b>	<b>£726,885</b>	<b>£1,801,885</b>	<b>£1,801,866.33</b>	<b>£18.67</b>

### 3A :- HOUSING - ADMINISTRATION

#### SUMMARY

Personal Emoluments	£1,049,000	£0	£54,660	£1,103,660	£1,103,637.17	£22.83
Industrial Wages	£19,000	£0	£650	£19,650	£19,648.53	£1.47
<b>Total Payroll</b>	<b>£1,068,000</b>	<b>£0</b>	<b>£55,310</b>	<b>£1,123,310</b>	<b>£1,123,285.70</b>	<b>£24.30</b>
<b>Other Charges</b>	<b>£1,075,000</b>	<b>£0</b>	<b>£726,885</b>	<b>£1,801,885</b>	<b>£1,801,866.33</b>	<b>£18.67</b>
<b>TOTAL HOUSING - ADMINISTRATION</b>	<b>£2,143,000</b>	<b>£0</b>	<b>£782,195</b>	<b>£2,925,195</b>	<b>£2,925,152.03</b>	<b>£42.97</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>3B :- HOUSING - BUILDINGS AND WORKS</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£1,200,000	£0	£82,800	£1,282,800	£1,291,022.20	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£170,000	£0	£0	£170,000	£164,119.69	
1(1)(c) Allowances	£46,000	£0	£0	£46,000	£42,773.63	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Bonus Payments	£118,000	£0	£0	£118,000	£118,882.31	
<b>Total Personal Emoluments</b>	<b>£1,534,000</b>	<b>£0</b>	<b>£82,800</b>	<b>£1,616,800</b>	<b>£1,616,797.83</b>	
<b><i>Industrial Wages - Housing Maintenance</i></b>						
1(2)(a) Basic Wages	£3,100,000	£0	£0	£3,100,000	£3,053,776.95	
1(2)(b) Overtime	£0	£0	£0	£0	£0.00	
1(2)(c) Allowances	£25,000	£0	£0	£25,000	£22,451.87	
1(2)(d) Bonus Payments	£750,000	£0	£21,425	£771,425	£820,192.33	
<b>Total Industrial Wages - Housing Maintenance</b>	<b>£3,875,000</b>	<b>£0</b>	<b>£21,425</b>	<b>£3,896,425</b>	<b>£3,896,421.15</b>	
<b><i>Industrial Wages - Emergency Housing Maintenance</i></b>						
1(2)(e) Basic Wages	£0	£0	£0	£0	£0.00	
1(2)(f)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(f)(ii) Overtime - Emergency	£250,000	£0	£105,800	£355,800	£355,795.67	
1(2)(f)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(f)(iv) Overtime - Discretionary	£0	£0	£0	£0	£0.00	
1(2)(g) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages - Emergency Housing Maintenance</b>	<b>£250,000</b>	<b>£0</b>	<b>£105,800</b>	<b>£355,800</b>	<b>£355,795.67</b>	
<b>TOTAL PAYROLL</b>	<b>£5,659,000</b>	<b>£0</b>	<b>£210,025</b>	<b>£5,869,025</b>	<b>£5,869,014.65</b>	<b>£10.35</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£21,000	£0	£0	£21,000	£20,787.08	
2(1)(b) Electricity and Water	£5,000	£0	£840	£5,840	£5,836.81	
2(1)(c) Telephone Service	£25,000	£0	£225	£25,225	£25,679.58	
2(1)(d) Printing and Stationery	£10,000	£0	£0	£10,000	£9,514.79	
2(1)(e) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£6,000	£0	£0	£6,000	£6,240.00	
<b>Total Office Expenses</b>	<b>£67,000</b>	<b>£0</b>	<b>£1,065</b>	<b>£68,065</b>	<b>£68,058.26</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORIZED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>3B :- HOUSING - BUILDINGS AND WORKS</b>						
<i>Operational Expenses</i>						
2(2)(a) Protective Clothing and Equipment	£20,000	£0	£0	£20,000	£18,878.81	
2(2)(b) Transport Expenses	£5,000	£0	£0	£5,000	£4,229.57	
2(2)(c) Small Plant and Tools	£8,000	£0	£0	£8,000	£7,988.23	
2(2)(d) Electricity and Water Expenses - Depots	£18,000	£0	£0	£18,000	£18,753.92	
2(2)(e) Materials	£1,000,000	£0	£117,445	£1,117,445	£1,123,685.52	
2(2)(f) Training	£10,000	£0	£0	£10,000	£4,906.00	
<b>Total Operational Expenses</b>	<b>£1,061,000</b>	<b>£0</b>	<b>£117,445</b>	<b>£1,178,445</b>	<b>£1,178,442.05</b>	
2(3) Ex-Gratia Payments	£0	£0	£16,215	£16,215	£16,212.48	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£16,215</b>	<b>£16,215</b>	<b>£16,212.48</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,128,000</b>	<b>£0</b>	<b>£134,725</b>	<b>£1,262,725</b>	<b>£1,262,712.79</b>	<b>£12.21</b>

### 3B :- HOUSING - BUILDINGS AND WORKS

#### SUMMARY

Personal Emoluments	£1,534,000	£0	£82,800	£1,616,800	£1,616,797.83	£2.17
Industrial Wages	£4,125,000	£0	£127,225	£4,252,225	£4,252,216.82	£8.18
<b>Total Payroll</b>	<b>£5,659,000</b>	<b>£0</b>	<b>£210,025</b>	<b>£5,869,025</b>	<b>£5,869,014.65</b>	<b>£10.35</b>
Other Charges	£1,128,000	£0	£134,725	£1,262,725	£1,262,712.79	£12.21
<b>TOTAL HOUSING - BUILDINGS AND WORKS</b>	<b>£6,787,000</b>	<b>£0</b>	<b>£344,750</b>	<b>£7,131,750</b>	<b>£7,131,727.44</b>	<b>£22.56</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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#### **4A :- ENVIRONMENT**

##### **PAYROLL**

##### ***Personal Emoluments - Ministry***

1(1)(a) Salaries	£91,000	£0	£3,422	£94,422	£96,463.20	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£10,000	£0	£22	£10,022	£10,021.82	
1(1)(c) Allowances	£6,000	£0	£0	£6,000	£3,958.59	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Ministry</b>	<b>£107,000</b>	<b>£0</b>	<b>£3,444</b>	<b>£110,444</b>	<b>£110,443.61</b>	

##### ***Personal Emoluments - Environment***

1(1)(e) Salaries	£450,000	£0	£20,948	£470,948	£482,448.94	
1(1)(f)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(f)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(f)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(f)(iv) Overtime - Discretionary	£57,000	£0	£16,593	£73,593	£73,592.67	
1(1)(g) Allowances	£15,000	£0	£0	£15,000	£3,498.90	
<b>Total Personal Emoluments - Environment</b>	<b>£522,000</b>	<b>£0</b>	<b>£37,541</b>	<b>£559,541</b>	<b>£559,540.51</b>	

##### ***Industrial Wages - Cleansing Section***

1(2)(a) Basic Wages	£15,000	£0	£177	£15,177	£16,176.68	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£1,000	£0	£0	£1,000	£0.00	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages - Cleansing Section</b>	<b>£16,000</b>	<b>£0</b>	<b>£177</b>	<b>£16,177</b>	<b>£16,176.68</b>	

##### ***Industrial Wages - Cemeteries***

1(2)(d) Basic Wages	£150,000	£0	£10,093	£160,093	£160,092.80	
1(2)(e)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(e)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(e)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4A :- ENVIRONMENT</b>						
1(2)(e)(iv) Overtime - Discretionary	£90,000	£0	£7,246	£97,246	£97,245.18	
1(2)(f) Allowances	£0	£0	£167	£167	£167.49	
<b>Total Industrial Wages - Cemeteries</b>	<b>£240,000</b>	<b>£0</b>	<b>£17,506</b>	<b>£257,506</b>	<b>£257,505.47</b>	
<b>TOTAL PAYROLL</b>	<b>£885,000</b>	<b>£0</b>	<b>£58,668</b>	<b>£943,668</b>	<b>£943,666.27</b>	<b>£1.73</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£8,000	£0	£0	£8,000	£7,991.60	
2(1)(b) Electricity and Water	£1,000	£0	£0	£1,000	£5,312.27	
2(1)(c) Telephone Service	£21,000	£0	£0	£21,000	£19,722.43	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£3,456.04	
2(1)(e) Cleansing Section - Rent and Service Charges	£6,000	£0	£0	£6,000	£6,990.08	
<b>Contracted Services</b>						
2(1)(f) Office Cleaning - Trafalgar Cleaning Services Ltd and Mediterranean Cleaning Services Ltd	£5,000	£0	£0	£5,000	£4,857.42	
2(1)(g) Maintenance of Air Conditioning Units	£1,000	£0	£0	£1,000	£710.00	
<b>Total Office Expenses</b>	<b>£45,000</b>	<b>£0</b>	<b>£0</b>	<b>£45,000</b>	<b>£49,039.84</b>	
2(2) Cemeteries Expenses	£13,000	£0	£0	£13,000	£14,966.18	
<b>Total</b>	<b>£13,000</b>	<b>£0</b>	<b>£0</b>	<b>£13,000</b>	<b>£14,966.18</b>	
<b>Natural Environment and Animal Welfare</b>						
2(3)(a) Public Awareness Programme	£25,000	£0	£0	£25,000	£15,420.25	
2(3)(b)(i) Contribution to Gibraltar Development Corporation Staff Services - Environmental Monitoring	£64,000	£0	£0	£64,000	£51,681.37	
2(3)(b)(ii) Contribution to Gibraltar Development Corporation Staff Services - Apes Management	£63,000	£0	£0	£63,000	£68,338.64	
<b>Contracted Services</b>						
2(3)(c) Environmental Health - Environmental Agency Ltd	£1,280,000	£0	£0	£1,280,000	£1,318,864.84	
2(3)(d) Air Quality Monitoring - Environmental Agency Ltd	£420,000	£0	£0	£420,000	£410,839.16	
2(3)(e) Natural History - Trust for Natural History and Helping Hand Trust	£30,000	£0	£0	£30,000	£30,000.00	
2(3)(f)(i) Running of Alameda Gardens - Wildlife Ltd	£785,000	£0	£0	£785,000	£711,246.70	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4A :- ENVIRONMENT</b>						
2(3)(f)(ii) Upper Rock Areas - Wildlife Ltd	£0	£0	£0	£0	£87,416.25	
2(3)(g) Apes Management Expenses, Health Care and Food	£130,000	£0	£0	£130,000	£124,305.38	
2(3)(h) Animal Welfare - Animal Welfare Centre	£73,000	£0	£0	£73,000	£74,661.05	
2(3)(i)(i) Control of Seagulls - GONHS	£72,000	£0	£0	£72,000	£76,136.00	
2(3)(i)(ii) Control of Seagulls - Other Contract	£100,000	£0	£0	£100,000	£101,308.20	
2(3)(j) Water Framework Directive	£95,000	£0	£0	£95,000	£73,199.20	
2(3)(k) Surveillance Reporting Habitats Directive	£20,000	£0	£0	£20,000	£0.00	
2(3)(l) Upkeep and Maintenance of Energy Performance of Buildings Directive Programme	£6,000	£0	£0	£6,000	£5,610.55	
<b>Total Natural Environment and Animal Welfare</b>	<b>£3,163,000</b>	<b>£0</b>	<b>£0</b>	<b>£3,163,000</b>	<b>£3,149,027.59</b>	
<b>Public Highways - Cleansing and Plants</b>						
2(4)(a) Protective Clothing	£1,000	£0	£0	£1,000	£843.70	
2(4)(b) Litter Control and Cleaning Expenses	£1,000	£0	£0	£1,000	£51.00	
2(4)(c) Upkeep of Public Places - Materials and Sundry Costs	£45,000	£0	£0	£45,000	£44,031.46	
<b>Contracted Services</b>						
2(4)(d) Street Cleansing - Master Service (Gib) Ltd	£4,094,000	£0	(£61,811)	£4,032,189	£3,835,141.16	
2(4)(e) Cleaning of Street Gullies - Wastage Products Ltd	£90,000	£0	£0	£90,000	£90,000.00	
2(4)(f) Upkeep of Planted Areas - Green Arc Ltd & Gibrat - Flora Ltd	£585,000	£0	£0	£585,000	£564,909.73	
<b>Total Public Highways - Cleansing and Plants</b>	<b>£4,816,000</b>	<b>£0</b>	<b>(£61,811)</b>	<b>£4,754,189</b>	<b>£4,534,977.05</b>	
<b>Refuse Services : Collection Services provided by Gibraltar Industrial Cleaners Ltd</b>						
2(5)(a)(i) Wages	£1,250,000	£0	£0	£1,250,000	£1,375,246.24	
2(5)(a)(ii) Overtime	£85,000	£0	£0	£85,000	£93,297.02	
2(5)(a)(iii) Allowances	£42,000	£0	£0	£42,000	£50,435.78	
2(5)(a)(iv) Employer's Contributions	£180,000	£0	£0	£180,000	£196,182.20	
2(5)(a)(v) Other Costs	£30,000	£0	£0	£30,000	£22,905.48	
<b>Total Refuse Services : Collection Services provided by Gibraltar Industrial Cleaners Ltd</b>	<b>£1,587,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,587,000</b>	<b>£1,738,066.72</b>	
<b>Refuse Disposal : Contracted Services</b>						
2(5)(b)(i) Disposal of Refuse	£1,500,000	£0	£0	£1,500,000	£1,539,179.75	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4A :- ENVIRONMENT</b>						
2(5)(b)(ii) Disposal of Other Items	£1,300,000	£0	£0	£1,300,000	£1,077,552.65	
2(5)(b)(iii) Incinerator/Water Production - Europa Incinerator Ltd	£135,000	£0	£0	£135,000	£158,604.45	
<b>Total Refuse Disposal : Contracted Services</b>	<b>£2,935,000</b>	<b>£0</b>	<b>£0</b>	<b>£2,935,000</b>	<b>£2,775,336.85</b>	
2(6) Epidemiological Study	£150,000	£0	£0	£150,000	£22,773.00	
<b>Total</b>	<b>£150,000</b>	<b>£0</b>	<b>£0</b>	<b>£150,000</b>	<b>£22,773.00</b>	
2(7) Compensation and Legal Costs	£0	£0	£3,143	£3,143	£5,730.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£3,143</b>	<b>£3,143</b>	<b>£5,730.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£12,709,000</b>	<b>£0</b>	<b>(£58,668)</b>	<b>£12,650,332</b>	<b>£12,289,917.23</b>	<b>£360,414.77</b>
<b>4A :- ENVIRONMENT SUMMARY</b>						
Personal Emoluments	£629,000	£0	£40,985	£669,985	£669,984.12	£0.88
Industrial Wages	£256,000	£0	£17,683	£273,683	£273,682.15	£0.85
Total Payroll	£885,000	£0	£58,668	£943,668	£943,666.27	£1.73
Other Charges	£12,709,000	£0	(£58,668)	£12,650,332	£12,289,917.23	£360,414.77
<b>TOTAL ENVIRONMENT</b>	<b>£13,594,000</b>	<b>£0</b>	<b>£0</b>	<b>£13,594,000</b>	<b>£13,233,583.50</b>	<b>£360,416.50</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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#### **4B :- TECHNICAL SERVICES**

##### **PAYROLL**

##### ***Personal Emoluments - General***

1(1)(a) Salaries	£375,000	£0	£16,181	£391,181	£392,779.73	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£17,000	£0	£0	£17,000	£18,999.17	
1(1)(c) Allowances	£15,000	£0	£0	£15,000	£8,701.76	
1(1)(d) Temporary Assistance	£1,000	£0	£0	£1,000	£3,699.65	
<b>Total Personal Emoluments - General</b>	<b>£408,000</b>	<b>£0</b>	<b>£16,181</b>	<b>£424,181</b>	<b>£424,180.31</b>	

##### ***Personal Emoluments - Engineering and Design***

1(1)(e) Salaries	£625,000	£0	£43,671	£668,671	£684,685.75	
1(1)(f)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(f)(ii) Overtime - Emergency	£3,000	£0	£0	£3,000	£4,393.01	
1(1)(f)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(f)(iv) Overtime - Discretionary	£50,000	£0	£0	£50,000	£52,955.77	
1(1)(g) Allowances	£25,000	£0	£0	£25,000	£10,807.88	
1(1)(h) Temporary Assistance	£1,000	£0	£0	£1,000	£0.00	
<b>Total Personal Emoluments - Engineering and Design</b>	<b>£704,000</b>	<b>£0</b>	<b>£43,671</b>	<b>£747,671</b>	<b>£752,842.41</b>	

##### ***Personal Emoluments - Garage and Workshops***

1(1)(i) Salaries	£135,000	£0	£0	£135,000	£127,960.66	
1(1)(j)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(j)(ii) Overtime - Emergency	£3,000	£0	£0	£3,000	£3,788.56	
1(1)(j)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(j)(iv) Overtime - Discretionary	£17,000	£0	£0	£17,000	£18,561.41	
1(1)(k) Allowances	£8,000	£0	£0	£8,000	£7,514.47	
1(1)(l) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Garage and Workshops</b>	<b>£163,000</b>	<b>£0</b>	<b>£0</b>	<b>£163,000</b>	<b>£157,825.10</b>	

##### ***Personal Emoluments - Highways and Sewers***

1(1)(m) Salaries	£330,000	£0	£0	£330,000	£325,766.95	
1(1)(n)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(n)(ii) Overtime - Emergency	£12,000	£0	£5,770	£17,770	£21,236.63	
1(1)(n)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(n)(iv) Overtime - Discretionary	£44,000	£0	£0	£44,000	£43,201.70	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4B :- TECHNICAL SERVICES</b>						
1(1)(o) Allowances	£14,000	£0	£0	£14,000	£15,564.43	
1(1)(p) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Highways and Sewers</b>	<b>£400,000</b>	<b>£0</b>	<b>£5,770</b>	<b>£405,770</b>	<b>£405,769.71</b>	
<b>Industrial Wages - Engineering and Design</b>						
1(2)(a) Basic Wages	£24,000	£0	£0	£24,000	£15,884.53	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£900	£0	£0	£900	£0.00	
1(2)(c) Allowances	£100	£0	£0	£100	£0.00	
<b>Total Industrial Wages - Engineering and Design</b>	<b>£25,000</b>	<b>£0</b>	<b>£0</b>	<b>£25,000</b>	<b>£15,884.53</b>	
<b>Industrial Wages - Garage and Workshops</b>						
1(2)(d) Basic Wages	£435,000	£0	£10,320	£445,320	£449,449.95	
1(2)(e)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(e)(ii) Overtime - Emergency	£10,000	£0	£0	£10,000	£11,701.47	
1(2)(e)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(e)(iv) Overtime - Discretionary	£120,000	£0	£0	£120,000	£146,614.04	
1(2)(f) Allowances	£13,000	£0	£0	£13,000	£12,628.11	
<b>Total Industrial Wages - Garage and Workshops</b>	<b>£578,000</b>	<b>£0</b>	<b>£10,320</b>	<b>£588,320</b>	<b>£620,393.57</b>	
<b>Industrial Wages - Sewers</b>						
1(2)(g) Basic Wages	£330,000	£0	£0	£330,000	£299,858.67	
1(2)(h)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(h)(ii) Overtime - Emergency	£75,000	£0	£0	£75,000	£116,051.41	
1(2)(h)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(h)(iv) Overtime - Discretionary	£50,000	£0	£0	£50,000	£39,603.04	
1(2)(i) Allowances	£8,000	£0	£0	£8,000	£8,198.99	
1(2)(j) Bonuses	£48,000	£0	£0	£48,000	£24,325.42	
<b>Total Industrial Wages - Sewers</b>	<b>£511,000</b>	<b>£0</b>	<b>£0</b>	<b>£511,000</b>	<b>£488,037.53</b>	
<b>TOTAL PAYROLL</b>	<b>£2,789,000</b>	<b>£0</b>	<b>£75,942</b>	<b>£2,864,942</b>	<b>£2,864,933.16</b>	<b>£8.84</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£12,000	£0	£0	£12,000	£11,769.08	
2(1)(b) Electricity and Water	£26,000	£0	£0	£26,000	£34,225.90	
2(1)(c) Telephone Service	£29,000	£0	£0	£29,000	£31,716.91	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£3,174.49	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4B :- TECHNICAL SERVICES</b>						
<b>Contracted Services</b>						
2(1)(e) Cleaning - Trafalgar Cleaning Services Ltd and ABC Services Ltd	£40,000	£0	£0	£40,000	£42,832.82	
2(1)(f) Payroll Services - Security Express	£3,000	£0	£0	£3,000	£2,350.46	
2(1)(g) Rent and Services Charges	£24,000	£0	£0	£24,000	£24,658.41	
<b>Total Office Expenses</b>	<b>£137,000</b>	<b>£0</b>	<b>£0</b>	<b>£137,000</b>	<b>£150,728.07</b>	
<b>Operational Expenses</b>						
2(2)(a) Protective Clothing	£9,000	£0	£0	£9,000	£8,389.88	
2(2)(b) Office Equipment and Drawing Materials	£6,000	£0	£0	£6,000	£6,013.00	
2(2)(c) Computer Running Expenses	£6,000	£0	£0	£6,000	£6,748.45	
2(2)(d) Materials Laboratory	£4,000	£0	£0	£4,000	£5,411.95	
2(2)(e) Government Web Site	£1,000	£0	£0	£1,000	£0.00	
2(2)(f) Geographic Information System	£3,000	£0	£0	£3,000	£727.60	
2(2)(g)(i) Garages and Workshops: Fuel and Lubricants	£145,000	£0	£0	£145,000	£170,251.67	
2(2)(g)(ii) Garages and Workshops: Materials	£100,000	£0	£0	£100,000	£100,764.76	
2(2)(h) Maintenance of Sewers	£70,000	£0	£0	£70,000	£70,078.50	
2(2)(i) Highways Inspectorate	£2,000	£0	£0	£2,000	£1,174.87	
2(2)(j) Sewers - Plant and Equipment Repairs	£10,000	£0	£0	£10,000	£8,927.37	
2(2)(k) Maintenance of Public Clocks	£15,000	£0	£0	£15,000	£6,130.30	
<b>Total Operational Expenses</b>	<b>£371,000</b>	<b>£0</b>	<b>£0</b>	<b>£371,000</b>	<b>£384,618.35</b>	
<b>Services provided by Gibraltar Community Projects Ltd</b>						
2(3)(a) Salaries	£193,000	£0	£0	£193,000	£196,520.88	
2(3)(b) Wages	£1,145,000	£0	£0	£1,145,000	£1,101,860.44	
2(3)(c) Overtime	£250,000	£0	(£17,962)	£232,038	£204,458.73	
2(3)(d) Allowances	£50,000	£0	£0	£50,000	£83,313.29	
2(3)(e) Employers Contribution	£220,000	£0	£0	£220,000	£225,399.22	
2(3)(f) Materials	£5,000	£0	£0	£5,000	£4,977.35	
2(3)(g) Other Costs	£95,000	£0	£0	£95,000	£96,160.71	
<b>Total Services provided by Gibraltar Community Projects Ltd</b>	<b>£1,958,000</b>	<b>£0</b>	<b>(£17,962)</b>	<b>£1,940,038</b>	<b>£1,912,690.62</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£2,466,000</b>	<b>£0</b>	<b>(£17,962)</b>	<b>£2,448,038</b>	<b>£2,448,037.04</b>	<b>£0.96</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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**4B :- TECHNICAL SERVICES**

**4B :- TECHNICAL SERVICES**

**SUMMARY**

Personal Emoluments	£1,675,000	£0	£65,622	£1,740,622	£1,740,617.53	£4.47
Industrial Wages	£1,114,000	£0	£10,320	£1,124,320	£1,124,315.63	£4.37
Total Payroll	£2,789,000	£0	£75,942	£2,864,942	£2,864,933.16	£8.84
Other Charges	£2,466,000	£0	(£17,962)	£2,448,038	£2,448,037.04	£0.96
<b>TOTAL TECHNICAL SERVICES</b>	<b>£5,255,000</b>	<b>£0</b>	<b>£57,980</b>	<b>£5,312,980</b>	<b>£5,312,970.20</b>	<b>£9.80</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4C :- TOURISM</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£13,000	£0	£0	£13,000	£13,995.68	
2(1)(b) Electricity and Water	£5,000	£0	£0	£5,000	£4,998.96	
2(1)(c) Telephone Service	£17,000	£0	£0	£17,000	£17,377.66	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£3,280.30	
<b>Contracted Services</b>						
2(1)(e) Office Cleaning - Mediterranean Cleaning Services Ltd and Trafalgar Cleaning Services Ltd	£7,000	£0	£0	£7,000	£6,248.28	
2(1)(f) Upkeep of Plants - Greenarc Ltd	£1,000	£0	£0	£1,000	£840.00	
<b>Total Office Expenses</b>	<b>£46,000</b>	<b>£0</b>	<b>£0</b>	<b>£46,000</b>	<b>£46,740.88</b>	
<b>Operational Expenses</b>						
2(2)(a) Transport Expenses	£1,000	£0	£0	£1,000	£1,014.46	
2(2)(b) Repairs and Maintenance	£1,000	£0	£0	£1,000	£992.15	
2(2)(c) Uniforms	£7,000	£0	£0	£7,000	£7,058.04	
2(2)(d) Official Functions	£2,000	£0	£0	£2,000	£1,891.03	
2(2)(e) General Embellishment Works	£4,000	£0	£0	£4,000	£3,980.06	
<b>Total Operational Expenses</b>	<b>£15,000</b>	<b>£0</b>	<b>£0</b>	<b>£15,000</b>	<b>£14,935.74</b>	
2(3) History Alive	£3,000	£0	£0	£3,000	£3,331.32	
<b>Total</b>	<b>£3,000</b>	<b>£0</b>	<b>£0</b>	<b>£3,000</b>	<b>£3,331.32</b>	
<b>Marketing, Promotions and Conferences</b>						
2(4)(a) Gibraltar Tourist Board	£712,000	£0	£0	£712,000	£707,263.95	
2(4)(b) London Office	£78,000	£0	£0	£78,000	£78,027.23	
<b>Total Marketing, Promotions and Conferences</b>	<b>£790,000</b>	<b>£0</b>	<b>£0</b>	<b>£790,000</b>	<b>£785,291.18</b>	
<b>Gibraltar Tourist Board</b>						
2(5)(a)(i) Contribution to Gibraltar Development Corporation: Staff Services	£623,000	£0	£54,640	£677,640	£677,633.70	
2(5)(a)(ii) Contribution to Gibraltar Development Corporation: Temporary Assistance	£130,000	£0	£4,560	£134,560	£134,558.31	
2(5)(b) Hotel Grading	£4,000	£0	£0	£4,000	£4,413.43	
<b>Total Gibraltar Tourist Board</b>	<b>£757,000</b>	<b>£0</b>	<b>£59,200</b>	<b>£816,200</b>	<b>£816,605.44</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>4C :- TOURISM</b>						
<b>Sites Expenses</b>						
2(6) Contribution to Gibraltar Development Corporation - Staff Services	£1,076,000	£0	£113,100	£1,189,100	£1,189,091.10	
<b>Total Sites Expenses</b>	<b>£1,076,000</b>	<b>£0</b>	<b>£113,100</b>	<b>£1,189,100</b>	<b>£1,189,091.10</b>	
<b>Office Expenses</b>						
2(7)(a) General Expenses	£3,000	£0	£0	£3,000	£3,320.48	
2(7)(b) Electricity and Water	£39,000	£0	£10,670	£49,670	£52,923.22	
2(7)(c) Telephone Service	£10,000	£0	£0	£10,000	£9,419.89	
2(7)(d) Printing and Stationery	£8,000	£0	£0	£8,000	£7,411.10	
<b>Contracted Services</b>						
2(7)(e) Office Cleaning - Mediterranean Cleaning Services Ltd and Trafalgar Cleaning Services Ltd	£4,000	£0	£0	£4,000	£4,310.10	
2(7)(f) Security Services - Administrative & Technical Services Ltd	£3,000	£0	£0	£3,000	£2,600.00	
2(7)(g) Upkeep of Plants - Greenarc Ltd	£1,000	£0	£0	£1,000	£1,200.00	
<b>Total Office Expenses</b>	<b>£68,000</b>	<b>£0</b>	<b>£10,670</b>	<b>£78,670</b>	<b>£81,184.79</b>	
<b>Operational Expenses</b>						
2(8)(a) Transport Expenses	£1,000	£0	£0	£1,000	£1,119.47	
2(8)(b) Repairs and Maintenance	£35,000	£0	£0	£35,000	£34,185.81	
2(8)(c) Uniforms	£7,000	£0	£0	£7,000	£8,301.74	
<b>Total Operational Expenses</b>	<b>£43,000</b>	<b>£0</b>	<b>£0</b>	<b>£43,000</b>	<b>£43,607.02</b>	
2(9) Contracted Services : Site Security - Admiral Security (Gib) Ltd	£143,000	£0	£0	£143,000	£141,731.53	
<b>Total</b>	<b>£143,000</b>	<b>£0</b>	<b>£0</b>	<b>£143,000</b>	<b>£141,731.53</b>	
2(10) Losses of Public Funds	£0	£0	£0	£0	£1,436.18	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£1,436.18</b>	
2(11) Hotel Assistance Scheme	£0	£0	£5,115	£5,115	£5,110.82	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£5,115</b>	<b>£5,115</b>	<b>£5,110.82</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£2,941,000</b>	<b>£0</b>	<b>£188,085</b>	<b>£3,129,085</b>	<b>£3,129,066.00</b>	<b>£19.00</b>

#### 4C :- TOURISM

##### SUMMARY

Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
Other Charges	£2,941,000	£0	£188,085	£3,129,085	£3,129,066.00	£19.00
<b>TOTAL TOURISM</b>	<b>£2,941,000</b>	<b>£0</b>	<b>£188,085</b>	<b>£3,129,085</b>	<b>£3,129,066.00</b>	<b>£19.00</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>5A :- FAMILY AND COMMUNITY AFFAIRS</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£810,000	£0	£10,005	£820,005	£836,156.50	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£55,000	£0	£0	£55,000	£52,454.68	
1(1)(c) Allowances	£36,000	£0	£0	£36,000	£14,779.32	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£7,610.64	
<b>Total Personal Emoluments</b>	<b>£901,000</b>	<b>£0</b>	<b>£10,005</b>	<b>£911,005</b>	<b>£911,001.14</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£901,000</b>	<b>£0</b>	<b>£10,005</b>	<b>£911,005</b>	<b>£911,001.14</b>	<b>£3.86</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£12,000	£0	£0	£12,000	£10,366.63	
2(1)(b) Electricity and Water	£6,000	£0	£0	£6,000	£8,347.39	
2(1)(c) Telephone Service	£13,000	£0	£0	£13,000	£12,900.13	
2(1)(d) Printing and Stationery	£12,000	£0	£0	£12,000	£10,671.18	
<b><i>Contracted Services</i></b>						
2(1)(e) Office Cleaning - Trafalgar Cleaning Services Ltd	£14,000	£0	£0	£14,000	£14,517.00	
2(1)(f) Security Services - Security Express (Gibraltar) and Administrative and Technical Services Ltd	£24,000	£0	£0	£24,000	£23,847.16	
<b>Total Office Expenses</b>	<b>£81,000</b>	<b>£0</b>	<b>£0</b>	<b>£81,000</b>	<b>£80,649.49</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Marriage Counselling	£7,000	£0	£0	£7,000	£7,000.00	
2(2)(b) Grant to Women in Need	£100,000	£0	£0	£100,000	£100,000.00	
<b>Total Operational Expenses</b>	<b>£107,000</b>	<b>£0</b>	<b>£0</b>	<b>£107,000</b>	<b>£107,000.00</b>	
<b><i>Support to the Disabled</i></b>						
2(3)(a) Disability Allowance	£436,000	£0	£32,655	£468,655	£468,958.45	
2(3)(b) Disability Awareness	£7,000	£0	£0	£7,000	£0.00	
2(3)(c) Home Help	£27,000	£0	£0	£27,000	£27,000.00	
2(3)(d) Contingencies	£30,000	£0	£1,890	£31,890	£31,889.47	
<b>Total Support to the Disabled</b>	<b>£500,000</b>	<b>£0</b>	<b>£34,545</b>	<b>£534,545</b>	<b>£527,847.92</b>	
<b><i>Drugs Misuse Programme</i></b>						
2(4)(a) Rehabilitation Centre - New Hope Trust	£400,000	£0	£0	£400,000	£68,815.62	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>5A :- FAMILY AND COMMUNITY AFFAIRS</b>						
2(4)(b) Drug Awareness Campaign	£30,000	£0	£0	£30,000	£853.00	
<b>Total Drugs Misuse Programme</b>	<b>£430,000</b>	<b>£0</b>	<b>£0</b>	<b>£430,000</b>	<b>£69,668.62</b>	
2(5) Payment to Social Assistance Fund - Import Duty	£7,200,000	£1,800,000	£0	£9,000,000	£9,000,000.00	
<b>Total</b>	<b>£7,200,000</b>	<b>£1,800,000</b>	<b>£0</b>	<b>£9,000,000</b>	<b>£9,000,000.00</b>	
2(6) Contribution to Elderly Care Agency	£7,015,000	£0	£0	£7,015,000	£1,124,820.43	
<b>Total</b>	<b>£7,015,000</b>	<b>£0</b>	<b>£0</b>	<b>£7,015,000</b>	<b>£1,124,820.43</b>	
2(7) Contribution to Social Services Agency	£6,012,000	£0	£0	£6,012,000	£890,596.93	
<b>Total</b>	<b>£6,012,000</b>	<b>£0</b>	<b>£0</b>	<b>£6,012,000</b>	<b>£890,596.93</b>	
<b>Consumer Affairs</b>						
2(8)(a) General Expenses	£1,000	£0	£0	£1,000	£1,454.59	
2(8)(b) Electricity and Water	£2,000	£0	£0	£2,000	£1,060.52	
2(8)(c) Telephone Service	£5,000	£0	£0	£5,000	£4,236.10	
2(8)(d) Printing and Stationery	£2,000	£0	£0	£2,000	£1,427.66	
2(8)(e) Contribution to Gibraltar Development Corporation - Staff Services - Community Advisory Service	£103,000	£0	£7,155	£110,155	£112,554.77	
2(8)(f) Contribution to Citizens Advice Bureau - Board of Trustees	£140,000	£0	£23,065	£163,065	£163,062.48	
2(8)(g) Inspections	£1,000	£0	£0	£1,000	£348.35	
<b>Contracted Services</b>						
2(8)(h) Office Cleaning - ABC Services Ltd	£3,000	£0	£0	£3,000	£3,072.48	
<b>Total Consumer Affairs</b>	<b>£257,000</b>	<b>£0</b>	<b>£30,220</b>	<b>£287,220</b>	<b>£287,216.95</b>	
2(9) Losses of Public Funds	£0	£0	£0	£0	£45.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£45.00</b>	
2(10) Contribution to Care Agency	£0	£0	£505,100	£505,100	£11,884,000.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£505,100</b>	<b>£505,100</b>	<b>£11,884,000.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£21,602,000</b>	<b>£1,800,000</b>	<b>£569,865</b>	<b>£23,971,865</b>	<b>£23,971,845.34</b>	<b>£19.66</b>

## 5A :- FAMILY AND COMMUNITY AFFAIRS

### SUMMARY

Personal Emoluments	£901,000	£0	£10,005	£911,005	£911,001.14	£3.86
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£901,000</b>	<b>£0</b>	<b>£10,005</b>	<b>£911,005</b>	<b>£911,001.14</b>	<b>£3.86</b>
Other Charges	£21,602,000	£1,800,000	£569,865	£23,971,865	£23,971,845.34	£19.66
<b>TOTAL FAMILY AND COMMUNITY AFFAIRS</b>	<b>£22,503,000</b>	<b>£1,800,000</b>	<b>£579,870</b>	<b>£24,882,870</b>	<b>£24,882,846.48</b>	<b>£23.52</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>5B :- YOUTH</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£225,000	£0	£0	£225,000	£221,713.01	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£1,000	£0	£0	£1,000	£496.50	
1(1)(c) Allowances	£2,000	£0	£0	£2,000	£936.56	
1(1)(d) Temporary Assistance	£17,000	£0	£0	£17,000	£19,891.59	
<b>Total Personal Emoluments</b>	<b>£245,000</b>	<b>£0</b>	<b>£0</b>	<b>£245,000</b>	<b>£243,037.66</b>	
<b><i>Industrial Wages</i></b>						
1(2)(a) Basic Wages	£65,000	£0	£2,455	£67,455	£70,374.23	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£6,000	£0	£0	£6,000	£5,938.01	
1(2)(c) Allowances	£1,000	£0	£0	£1,000	£102.29	
<b>Total Industrial Wages</b>	<b>£72,000</b>	<b>£0</b>	<b>£2,455</b>	<b>£74,455</b>	<b>£76,414.53</b>	
<b>TOTAL PAYROLL</b>	<b>£317,000</b>	<b>£0</b>	<b>£2,455</b>	<b>£319,455</b>	<b>£319,452.19</b>	<b>£2.81</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£9,000	£0	£0	£9,000	£8,624.88	
2(1)(b) Electricity and Water	£10,000	£0	£0	£10,000	£8,565.55	
2(1)(c) Telephone Service	£6,000	£0	£0	£6,000	£5,839.70	
2(1)(d) Printing and Stationery	£1,000	£0	£0	£1,000	£988.00	
<b>Total Office Expenses</b>	<b>£26,000</b>	<b>£0</b>	<b>£0</b>	<b>£26,000</b>	<b>£24,018.13</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Youth Activities	£25,000	£0	£0	£25,000	£21,711.24	
2(2)(b) Youth Grants	£20,000	£0	£0	£20,000	£20,000.00	
<b>Total Operational Expenses</b>	<b>£45,000</b>	<b>£0</b>	<b>£0</b>	<b>£45,000</b>	<b>£41,711.24</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>5B :- YOUTH</b>						
2(3) Ex-Gratia Payments	£0	£0	£0	£0	£1,089.61	
2(4) Losses of Public Funds	£0	£0	£1,105	£1,105	£5,284.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£1,105</b>	<b>£1,105</b>	<b>£6,373.61</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£71,000</b>	<b>£0</b>	<b>£1,105</b>	<b>£72,105</b>	<b>£72,102.98</b>	<b>£2.02</b>
<b>5B :- YOUTH</b>						
<b>SUMMARY</b>						
Personal Emoluments	£245,000	£0	£0	£245,000	£243,037.66	£1,962.34
Industrial Wages	£72,000	£0	£2,455	£74,455	£76,414.53	(£1,959.53)
<b>Total Payroll</b>	<b>£317,000</b>	<b>£0</b>	<b>£2,455</b>	<b>£319,455</b>	<b>£319,452.19</b>	<b>£2.81</b>
Other Charges	£71,000	£0	£1,105	£72,105	£72,102.98	£2.02
<b>TOTAL YOUTH</b>	<b>£388,000</b>	<b>£0</b>	<b>£3,560</b>	<b>£391,560</b>	<b>£391,555.17</b>	<b>£4.83</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6A :- ENTERPRISE</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments - Ministry</i></b>						
1(1)(a) Salaries	£327,000	£0	£0	£327,000	£328,352.65	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£3,000	£0	£40	£3,040	£5,368.70	
1(1)(c) Allowances	£13,000	£0	£0	£13,000	£9,621.56	
1(1)(d) Temporary Assistance	£2,000	£0	£0	£2,000	£2,209.83	
1(1)(e) Pension Contributions	£6,000	£0	£0	£6,000	£5,487.05	
1(1)(f) Gratuities	£8,000	£0	£24,500	£32,500	£32,499.98	
<b><i>Personal Emoluments - Enterprise</i></b>						
1(1)(g) Salaries	£615,000	£0	£41,050	£656,050	£677,026.78	
1(1)(h)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(h)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(h)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(h)(iv) Overtime - Discretionary	£25,000	£0	£12,020	£37,020	£37,017.75	
1(1)(i) Allowances	£37,000	£0	£0	£37,000	£16,023.15	
1(1)(j) Temporary Assistance	£4,000	£0	£6,470	£10,470	£10,470.00	
<b><i>Personal Emoluments - Information Technology and Logistics Unit</i></b>						
1(1)(k) Salaries	£448,000	£0	£44,110	£492,110	£505,908.35	
1(1)(l)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(l)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(l)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(l)(iv) Overtime - Discretionary	£55,000	£0	£0	£55,000	£53,354.23	
1(1)(m) Allowances	£49,000	£0	£0	£49,000	£36,845.57	
1(1)(n) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£1,592,000</b>	<b>£0</b>	<b>£128,190</b>	<b>£1,720,190</b>	<b>£1,720,185.60</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£1,592,000</b>	<b>£0</b>	<b>£128,190</b>	<b>£1,720,190</b>	<b>£1,720,185.60</b>	<b>£4.40</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6A :- ENTERPRISE</b>						
<b><u>OTHER CHARGES</u></b>						
<b><i>Ministry and Enterprise: Office Expenses</i></b>						
2(1)(a)(i) General Expenses : Ministry	£5,000	£0	£0	£5,000	£8,854.68	
2(1)(a)(ii) General Expenses : Enterprise	£12,000	£0	£0	£12,000	£7,962.48	
2(1)(b) Electricity and Water	£13,000	£0	£0	£13,000	£9,991.85	
2(1)(c) Telephone Service	£32,000	£0	£0	£32,000	£29,419.81	
2(1)(d)(i) Printing and Stationery : Ministry	£2,000	£0	£0	£2,000	£3,321.71	
2(1)(d)(ii) Printing and Stationery : Enterprise	£6,000	£0	£0	£6,000	£7,518.27	
2(1)(e) Office Rent and Services Charges	£220,000	£0	£0	£220,000	£208,512.45	
2(1)(f) Technical Documents and Updates	£4,000	£0	£0	£4,000	£810.95	
2(1)(g) Contracted Services : Office Cleaning - Trafalgar Cleaning Services Ltd	£16,000	£0	£0	£16,000	£12,155.37	
<b>Total Ministry and Enterprise: Office Expenses</b>	<b>£310,000</b>	<b>£0</b>	<b>£0</b>	<b>£310,000</b>	<b>£288,547.57</b>	
<b><i>Ministry and Enterprise: Operational Expenses</i></b>						
2(2)(a) Protective Clothing	£1,000	£0	£0	£1,000	£262.00	
2(2)(b) Land and Property Management	£90,000	£0	£0	£90,000	£103,797.64	
2(2)(c) Town Planning Geographic Information System	£5,000	£0	£0	£5,000	£3,226.00	
<b>Total Ministry and Enterprise: Operational Expenses</b>	<b>£96,000</b>	<b>£0</b>	<b>£0</b>	<b>£96,000</b>	<b>£107,285.64</b>	
<b><i>Ministry and Enterprise: Marketing, Promotions and Conferences</i></b>						
2(3)(a) Ministry	£5,000	£0	£0	£5,000	£9,311.73	
2(3)(b) Enterprise	£30,000	£0	£0	£30,000	£27,101.69	
<b>Total Ministry and Enterprise: Marketing, Promotions and Conferences</b>	<b>£35,000</b>	<b>£0</b>	<b>£0</b>	<b>£35,000</b>	<b>£36,413.42</b>	
<b><i>Ministry and Enterprise</i></b>						
2(4) Contribution to Gibraltar Development Corporation - Staff Services	£56,000	£0	£0	£56,000	£61,969.46	
<b>Total Ministry and Enterprise</b>	<b>£56,000</b>	<b>£0</b>	<b>£0</b>	<b>£56,000</b>	<b>£61,969.46</b>	
<b><i>Information Technology and Logistics Unit</i></b>						
2(5)(a) General Expenses	£3,000	£0	£0	£3,000	£3,133.20	
2(5)(b) Electricity and Water	£11,000	£0	£110	£11,110	£13,963.55	
2(5)(c) Telephone Service	£6,000	£0	£0	£6,000	£6,008.56	
2(5)(d) Printing and Stationery	£2,000	£0	£0	£2,000	£2,188.62	
2(5)(e) Computer Expenses	£10,000	£0	£0	£10,000	£9,491.08	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6A :- ENTERPRISE</b>						
2(5)(f) Maintenance Agreements and Licences	£192,000	£0	£54,735	£246,735	£246,731.57	
<b>Contracted Services</b>						
2(5)(g) Electronic Data Communication - Gibtelecom	£344,000	£0	£44,445	£388,445	£388,441.69	
2(5)(h) Office Cleaning - Mediterranean Cleaning Services Ltd	£8,000	£0	£0	£8,000	£8,101.00	
<b>Total Information Technology and Logistics Unit</b>	<b>£576,000</b>	<b>£0</b>	<b>£99,290</b>	<b>£675,290</b>	<b>£678,059.27</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,073,000</b>	<b>£0</b>	<b>£99,290</b>	<b>£1,172,290</b>	<b>£1,172,275.36</b>	<b>£14.64</b>
<b>6A :- ENTERPRISE SUMMARY</b>						
Personal Emoluments	£1,592,000	£0	£128,190	£1,720,190	£1,720,185.60	£4.40
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£1,592,000</b>	<b>£0</b>	<b>£128,190</b>	<b>£1,720,190</b>	<b>£1,720,185.60</b>	<b>£4.40</b>
<b>Other Charges</b>	<b>£1,073,000</b>	<b>£0</b>	<b>£99,290</b>	<b>£1,172,290</b>	<b>£1,172,275.36</b>	<b>£14.64</b>
<b>TOTAL ENTERPRISE</b>	<b>£2,665,000</b>	<b>£0</b>	<b>£227,480</b>	<b>£2,892,480</b>	<b>£2,892,460.96</b>	<b>£19.04</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6B :- TRANSPORT - PORT AND SHIPPING</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments - Shipping</i></b>						
1(1)(a) Salaries	£453,000	£0	£23,470	£476,470	£476,469.50	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£8,000	£0	£28,570	£36,570	£36,565.94	
1(1)(c) Allowances	£10,000	£0	£16,300	£26,300	£26,298.56	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Gratuities	£79,000	£0	£6,030	£85,030	£85,030.60	
<b>Total Personal Emoluments - Shipping</b>	<b>£550,000</b>	<b>£0</b>	<b>£74,370</b>	<b>£624,370</b>	<b>£624,364.60</b>	
<b>TOTAL PAYROLL</b>	<b>£550,000</b>	<b>£0</b>	<b>£74,370</b>	<b>£624,370</b>	<b>£624,364.60</b>	<b>£5.40</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Terminal Expenses</i></b>						
2(1)(a) General Expenses	£2,000	£0	£0	£2,000	£1,564.19	
2(1)(b) Electricity and Water	£12,000	£0	£0	£12,000	£10,825.57	
2(1)(c) Telephone Service	£5,000	£0	£0	£5,000	£4,466.94	
2(1)(d) Printing and Stationery	£1,000	£0	£0	£1,000	£1,348.78	
2(1)(e) Cleaning Materials	£7,000	£0	£0	£7,000	£4,506.05	
2(1)(f) Uniforms	£2,000	£0	£0	£2,000	£1,032.05	
2(1)(g) Contribution to Gibraltar Development Corporation - Staff Services	£218,000	£0	£18,350	£236,350	£243,962.12	
<b><i>Contracted Services</i></b>						
2(1)(h) Cleaning Services - ABC Services Ltd and Mediterranean Cleaning Services Ltd	£30,000	£0	£0	£30,000	£27,672.24	
2(1)(i) Security Services - Admiral Security (Gibraltar) Ltd	£80,000	£0	£0	£80,000	£79,581.66	
2(1)(j) Upkeep of Planted Areas - Gibralflores	£6,000	£0	£0	£6,000	£6,383.00	
<b>Total Terminal Expenses</b>	<b>£363,000</b>	<b>£0</b>	<b>£18,350</b>	<b>£381,350</b>	<b>£381,342.60</b>	
<b><i>Shipping: Office Expenses</i></b>						
2(2)(a) General Expenses	£6,000	£0	£0	£6,000	£5,139.76	
2(2)(b) Electricity and Water	£3,000	£0	£0	£3,000	£2,840.60	
2(2)(c) Telephone Service	£12,000	£0	£0	£12,000	£11,710.41	
2(2)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£4,651.55	
2(2)(e) Contracted Services: Office Cleaning - Mediterranean Cleaning Services Ltd	£4,000	£0	£0	£4,000	£4,284.31	
<b>Total Shipping: Office Expenses</b>	<b>£28,000</b>	<b>£0</b>	<b>£0</b>	<b>£28,000</b>	<b>£28,626.63</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6B :- TRANSPORT - PORT AND SHIPPING</b>						
<i>Shipping: Operational Expenses</i>						
2(3)(a) Computer Running Expenses	£3,000	£0	£0	£3,000	£3,094.50	
2(3)(b) Marketing and Official Visits	£30,000	£0	£2,540	£32,540	£34,169.95	
2(3)(c) Red Ensign Conference	£20,000	£0	£0	£20,000	£16,543.20	
2(3)(d) Survey and Investigation Expenses	£3,000	£0	£0	£3,000	£6,934.90	
<b>Total Shipping: Operational Expenses</b>	<b>£56,000</b>	<b>£0</b>	<b>£2,540</b>	<b>£58,540</b>	<b>£60,742.55</b>	
2(4) Contracted Service - Gibraltar Yacht Registry Ltd	£54,000	£0	£0	£54,000	£51,464.94	
<b>Total</b>	<b>£54,000</b>	<b>£0</b>	<b>£0</b>	<b>£54,000</b>	<b>£51,464.94</b>	
2(5) IMO Voluntary Audit Scheme	£5,000	£0	£0	£5,000	£0.00	
2(6) Losses of Public Funds	£0	£0	£0	£0	£130.00	
2(7) Contribution to Gibraltar Development Corporation - Shipping	£0	£0	£0	£0	£4,575.74	
<b>Total</b>	<b>£5,000</b>	<b>£0</b>	<b>£0</b>	<b>£5,000</b>	<b>£4,705.74</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£506,000</b>	<b>£0</b>	<b>£20,890</b>	<b>£526,890</b>	<b>£526,882.46</b>	<b>£7.54</b>

## 6B :- TRANSPORT - PORT AND SHIPPING

### SUMMARY

Personal Emoluments	£550,000	£0	£74,370	£624,370	£624,364.60	£5.40
Total Payroll	£550,000	£0	£74,370	£624,370	£624,364.60	£5.40
Other Charges	£506,000	£0	£20,890	£526,890	£526,882.46	£7.54
<b>TOTAL TRANSPORT - PORT AND SHIPPING</b>	<b>£1,056,000</b>	<b>£0</b>	<b>£95,260</b>	<b>£1,151,260</b>	<b>£1,151,247.06</b>	<b>£12.94</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6C :- TRANSPORT - AVIATION</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£83,000	£0	£0	£83,000	£83,847.50	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£0	£0	£0	£0	£0.00	
1(1)(c) Allowances	£0	£0	£0	£0	£0.00	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Gratuities	£22,000	£0	£0	£22,000	£20,625.00	
<b>Total Personal Emoluments</b>	<b>£105,000</b>	<b>£0</b>	<b>£0</b>	<b>£105,000</b>	<b>£104,472.50</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£105,000</b>	<b>£0</b>	<b>£0</b>	<b>£105,000</b>	<b>£104,472.50</b>	<b>£527.50</b>
<b>OTHER CHARGES</b>						
<b>Running of Airport</b>						
2(1)(a) Contribution towards Aerodrome Running Expenses	£2,772,000	£0	£0	£2,772,000	£2,772,000.00	
2(1)(b) Other Airport Expenses	£30,000	£0	£0	£30,000	£79,934.65	
<b>Contracted Services</b>						
2(1)(c) Terminal Management Ltd	£1,125,000	£0	£0	£1,125,000	£1,025,030.13	
2(1)(d) Aviation Security Assessments	£8,000	£0	£0	£8,000	£0.00	
<b>Total Running of Airport</b>	<b>£3,935,000</b>	<b>£0</b>	<b>£0</b>	<b>£3,935,000</b>	<b>£3,876,964.78</b>	
2(2) Gibraltar Civil Aviation Expenses	£15,000	£0	£0	£15,000	£6,242.86	
2(3) Civil Aviation Authority International	£100,000	£0	£0	£100,000	£48,699.71	
<b>Total</b>	<b>£115,000</b>	<b>£0</b>	<b>£0</b>	<b>£115,000</b>	<b>£54,942.57</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£4,050,000</b>	<b>£0</b>	<b>£0</b>	<b>£4,050,000</b>	<b>£3,931,907.35</b>	<b>£118,092.65</b>
<b>6C :- TRANSPORT - AVIATION</b>						
<b>SUMMARY</b>						
Personal Emoluments	£105,000	£0	£0	£105,000	£104,472.50	£527.50
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£105,000</b>	<b>£0</b>	<b>£0</b>	<b>£105,000</b>	<b>£104,472.50</b>	<b>£527.50</b>
Other Charges	£4,050,000	£0	£0	£4,050,000	£3,931,907.35	£118,092.65
<b>TOTAL TRANSPORT - AVIATION</b>	<b>£4,155,000</b>	<b>£0</b>	<b>£0</b>	<b>£4,155,000</b>	<b>£4,036,379.85</b>	<b>£118,620.15</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6D :- TRANSPORT - VEHICLE, TRAFFIC AND PUBLIC TRANSPORT</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£560,000	£0	£10,750	£570,750	£579,641.44	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£25,000	£0	£0	£25,000	£24,128.77	
1(1)(c) Allowances	£18,000	£0	£0	£18,000	£9,977.35	
<b>Total Personal Emoluments</b>	<b>£603,000</b>	<b>£0</b>	<b>£10,750</b>	<b>£613,750</b>	<b>£613,747.56</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£603,000</b>	<b>£0</b>	<b>£10,750</b>	<b>£613,750</b>	<b>£613,747.56</b>	<b>£2.44</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£7,000	£0	£180	£7,180	£7,764.02	
2(1)(b) Electricity and Water	£9,000	£0	£1,230	£10,230	£10,231.30	
2(1)(c) Telephone Service	£15,000	£0	£0	£15,000	£14,415.62	
2(1)(d) Printing and Stationery	£8,000	£0	£520	£8,520	£8,518.33	
2(1)(e) Office Rent and Service Charges	£17,000	£0	£920	£17,920	£17,915.84	
2(1)(f) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£12,000	£0	£990	£12,990	£12,986.63	
<b>Total Office Expenses</b>	<b>£68,000</b>	<b>£0</b>	<b>£3,840</b>	<b>£71,840</b>	<b>£71,831.74</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Transport Commission Expenses	£500	£0	£0	£500	£650.00	
2(2)(b) Repairs and Maintenance	£9,000	£0	£0	£9,000	£9,002.09	
2(2)(c) Traffic Signs - Maintenance	£500	£0	£0	£500	£0.00	
2(2)(d) Uniforms	£6,000	£0	£0	£6,000	£3,975.29	
2(2)(e) Driving Licences	£1,000	£0	£25,480	£26,480	£32,403.36	
2(2)(f) Membership Fees - European Licensing Authorities	£3,000	£0	£0	£3,000	£4,025.99	
2(2)(g) Professional Fees	£5,000	£0	£0	£5,000	£420.00	
<b>Total Operational Expenses</b>	<b>£25,000</b>	<b>£0</b>	<b>£25,480</b>	<b>£50,480</b>	<b>£50,476.73</b>	
<b><i>Traffic Management</i></b>						
2(3)(a) Contribution to Gibraltar Development Corporation - Staff Services - Parking Tickets and Tows	£581,000	£0	£53,445	£634,445	£636,096.17	
2(3)(b) Traffic Compound - KIJY Parkings Ltd	£6,000	£0	£0	£6,000	£6,787.50	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6D :- TRANSPORT - VEHICLE, TRAFFIC AND PUBLIC TRANSPORT</b>						
2(3)(c) Radio Communication System - Gibtelecom Ltd	£8,000	£0	£0	£8,000	£5,557.50	
<b>Total Traffic Mangement</b>	<b>£595,000</b>	<b>£0</b>	<b>£53,445</b>	<b>£648,445</b>	<b>£648,441.17</b>	
2(4) Public Bus Services	£1,000	£0	£0	£1,000	£0.00	
<b>Total</b>	<b>£1,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,000</b>	<b>£0.00</b>	
2(5) Contribution to Gibraltar Development Corporation - Staff Services - Transport Inspection	£23,000	£0	£3,050	£26,050	£26,049.50	
<b>Total</b>	<b>£23,000</b>	<b>£0</b>	<b>£3,050</b>	<b>£26,050</b>	<b>£26,049.50</b>	
2(6) Losses of Public Funds	£0	£0	£0	£0	£20.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£20.00</b>	
2(7) Ex-Gratia Payments	£0	£0	£0	£0	£959.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£959.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£712,000</b>	<b>£0</b>	<b>£85,815</b>	<b>£797,815</b>	<b>£797,778.14</b>	<b>£36.86</b>

#### 6D :- TRANSPORT - VEHICLE, TRAFFIC AND PUBLIC TRANSPORT

##### SUMMARY

Personal Emoluments	£603,000	£0	£10,750	£613,750	£613,747.56	£2.44
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£603,000</b>	<b>£0</b>	<b>£10,750</b>	<b>£613,750</b>	<b>£613,747.56</b>	<b>£2.44</b>
Other Charges	£712,000	£0	£85,815	£797,815	£797,778.14	£36.86
<b>TOTAL TRANSPORT - VEHICLE, TRAFFIC AND PUBLIC TRANSPORT</b>	<b>£1,315,000</b>	<b>£0</b>	<b>£96,565</b>	<b>£1,411,565</b>	<b>£1,411,525.70</b>	<b>£39.30</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6E :- POSTAL SERVICES</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£1,139,000	£0	£50,105	£1,189,105	£1,189,101.72	
1(1)(b)(i) Overtime - Conditioned	£320,000	£0	£39,450	£359,450	£359,448.51	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£10,000	£0	£0	£10,000	£10,863.60	
1(1)(c) Allowances	£50,000	£0	£0	£50,000	£35,915.40	
1(1)(d) Temporary Assistance	£40,000	£0	£25,820	£65,820	£83,028.85	
1(1)(e) Bonus Payments	£235,000	£0	£0	£235,000	£231,009.40	
<b>Total Personal Emoluments</b>	<b>£1,794,000</b>	<b>£0</b>	<b>£115,375</b>	<b>£1,909,375</b>	<b>£1,909,367.48</b>	
<b><i>Industrial Wages</i></b>						
1(2)(a) Basic Wages	£30,000	£0	£2,775	£32,775	£32,805.57	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£7,178.34	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£13,000	£0	£0	£13,000	£5,787.45	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£43,000</b>	<b>£0</b>	<b>£2,775</b>	<b>£45,775</b>	<b>£45,771.36</b>	
<b>TOTAL PAYROLL</b>	<b>£1,837,000</b>	<b>£0</b>	<b>£118,150</b>	<b>£1,955,150</b>	<b>£1,955,138.84</b>	<b>£11.16</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£10,000	£0	£0	£10,000	£11,341.53	
2(1)(b) Electricity and Water	£14,000	£0	£0	£14,000	£15,887.27	
2(1)(c) Telephone Service	£16,000	£0	£0	£16,000	£20,491.39	
2(1)(d) Printing and Stationery	£10,000	£0	£0	£10,000	£11,479.63	
2(1)(e) Contracted Services: Office Cleaning - Mediterranean Cleaning Services Ltd and Trafalgar Cleaning Services Ltd	£23,000	£0	£0	£23,000	£25,815.14	
<b>Total Office Expenses</b>	<b>£73,000</b>	<b>£0</b>	<b>£0</b>	<b>£73,000</b>	<b>£85,014.96</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Supply of Stamps	£4,000	£0	£0	£4,000	£3,661.72	
2(2)(b) Postal Stores and Equipment	£14,000	£0	£0	£14,000	£15,154.61	
2(2)(c) Transport Services	£2,000	£0	£0	£2,000	£16,009.75	
2(2)(d) Uniforms	£11,000	£0	£0	£11,000	£8,992.21	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6E :- POSTAL SERVICES</b>						
2(2)(e) Commission to Stamp Vendors	£11,000	£0	£0	£11,000	£6,769.38	
2(2)(f) Security Equipment Expenses	£4,000	£0	£0	£4,000	£10,025.25	
2(2)(g) Banking and Related Services	£12,000	£0	£0	£12,000	£13,295.78	
<b>Total Operational Expenses</b>	<b>£58,000</b>	<b>£0</b>	<b>£0</b>	<b>£58,000</b>	<b>£73,908.70</b>	
2(3) Outgoing Mail and Bulk Mailing	£260,000	£0	£67,820	£327,820	£336,214.71	
<b>Total</b>	<b>£260,000</b>	<b>£0</b>	<b>£67,820</b>	<b>£327,820</b>	<b>£336,214.71</b>	
2(4) Contribution to International Bureau	£27,000	£0	£0	£27,000	£22,901.06	
<b>Total</b>	<b>£27,000</b>	<b>£0</b>	<b>£0</b>	<b>£27,000</b>	<b>£22,901.06</b>	
<b>Change Management Ltd - Contracted Service</b>						
2(5)(a) Contracted Service	£300,000	£0	£0	£300,000	£302,961.54	
2(5)(b) Recoverable Direct Labour and Labour-Related Costs	£38,000	£0	£0	£38,000	£2,325.20	
<b>Total Change Management Ltd - Contracted Service</b>	<b>£338,000</b>	<b>£0</b>	<b>£0</b>	<b>£338,000</b>	<b>£305,286.74</b>	
2(6) Introduction of Post Codes	£1,000	£0	£0	£1,000	£1,344.19	
<b>Total</b>	<b>£1,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,000</b>	<b>£1,344.19</b>	
2(7) Losses of Public Funds	£0	£0	£0	£0	£136.81	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£136.81</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£757,000</b>	<b>£0</b>	<b>£67,820</b>	<b>£824,820</b>	<b>£824,807.17</b>	<b>£12.83</b>

## 6E :- POSTAL SERVICES

### SUMMARY

Personal Emoluments	£1,794,000	£0	£115,375	£1,909,375	£1,909,367.48	£7.52
Industrial Wages	£43,000	£0	£2,775	£45,775	£45,771.36	£3.64
<b>Total Payroll</b>	<b>£1,837,000</b>	<b>£0</b>	<b>£118,150</b>	<b>£1,955,150</b>	<b>£1,955,138.84</b>	<b>£11.16</b>
Other Charges	£757,000	£0	£67,820	£824,820	£824,807.17	£12.83
<b>TOTAL POSTAL SERVICES</b>	<b>£2,594,000</b>	<b>£0</b>	<b>£185,970</b>	<b>£2,779,970</b>	<b>£2,779,946.01</b>	<b>£23.99</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6F :- BROADCASTING</b>						
<b>PAYROLL</b>						
<i>Personal Emoluments</i>						
1(1)	£0	£0	£0	£0	£0.00	
Total Personal Emoluments	£0	£0	£0	£0	£0.00	
<i>Industrial Wages</i>						
1(2)	£0	£0	£0	£0	£0.00	
Total Industrial Wages	£0	£0	£0	£0	£0.00	
TOTAL PAYROLL	£0	£0	£0	£0	£0.00	£0.00
<b>OTHER CHARGES</b>						
2(1) Contribution to Gibraltar Broadcasting Corporation	£1,770,000	£0	£148,205	£1,918,205	£1,919,204.34	
2(2) GBC Review and Audience Survey	£1,000	£0	£0	£1,000	£0.00	
Total	£1,771,000	£0	£148,205	£1,919,205	£1,919,204.34	
TOTAL OTHER CHARGES	£1,771,000	£0	£148,205	£1,919,205	£1,919,204.34	£0.66

## 6F :- BROADCASTING

### SUMMARY

Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£0	£0	£0	£0	£0.00	£0.00
Other Charges	£1,771,000	£0	£148,205	£1,919,205	£1,919,204.34	£0.66
TOTAL BROADCASTING	£1,771,000	£0	£148,205	£1,919,205	£1,919,204.34	£0.66

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>6G :- UTILITIES</b>						
<b>PAYROLL</b>						
<i>Personal Emoluments</i>						
1(1)	£0	£0	£0	£0	£0.00	
Total Personal Emoluments	£0	£0	£0	£0	£0.00	
<i>Industrial Wages</i>						
1(2)	£0	£0	£0	£0	£0.00	
Total Industrial Wages	£0	£0	£0	£0	£0.00	
<b>TOTAL PAYROLL</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
<b>OTHER CHARGES</b>						
<i>Electricity</i>						
2(1) Contribution to Gibraltar Electricity Authority	£6,432,000	£0	£0	£6,432,000	£6,211,000.00	
2(2) Public Lighting	£220,000	£0	£0	£220,000	£218,022.86	
Total Electricity	£6,652,000	£0	£0	£6,652,000	£6,429,022.86	
<i>Water</i>						
2(3) Contribution in Lieu of Water Tariff Increases - AquaGib Ltd	£1,000	£0	£345,005	£346,005	£346,003.57	
2(4)(a) Salt Water System: Contract - AquaGib Ltd	£3,690,000	£0	£237,940	£3,927,940	£4,137,521.20	
2(4)(b) Salt Water System: Additional Maintenance Charges	£5,000	£0	£0	£5,000	£0.00	
Total Water	£3,696,000	£0	£582,945	£4,278,945	£4,483,524.77	
2(5) Review of Gibraltar's Water Production Capability	£0	£0	£0	£0	£18,388.94	
Total	£0	£0	£0	£0	£18,388.94	
<b>TOTAL OTHER CHARGES</b>	<b>£10,348,000</b>	<b>£0</b>	<b>£582,945</b>	<b>£10,930,945</b>	<b>£10,930,936.57</b>	<b>£8.43</b>
<b>6G :- UTILITIES SUMMARY</b>						
Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£0	£0	£0	£0	£0.00	£0.00
Other Charges	£10,348,000	£0	£582,945	£10,930,945	£10,930,936.57	£8.43
<b>TOTAL UTILITIES</b>	<b>£10,348,000</b>	<b>£0</b>	<b>£582,945</b>	<b>£10,930,945</b>	<b>£10,930,936.57</b>	<b>£8.43</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>7A :- HEALTH</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)	£0	£0	£0	£0	£0.00	
Total Personal Emoluments	£0	£0	£0	£0	£0.00	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
Total Industrial Wages	£0	£0	£0	£0	£0.00	
<b>TOTAL PAYROLL</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
<b><u>OTHER CHARGES</u></b>						
2(a) Contribution to Gibraltar Health Authority - Recurrent	£25,536,000	£1,000,000	£3,004,000	£29,540,000	£29,540,000.00	
Total	£25,536,000	£1,000,000	£3,004,000	£29,540,000	£29,540,000.00	
<b>TOTAL OTHER CHARGES</b>	<b>£25,536,000</b>	<b>£1,000,000</b>	<b>£3,004,000</b>	<b>£29,540,000</b>	<b>£29,540,000.00</b>	<b>£0.00</b>
<b>7A :- HEALTH</b>						
<b><u>SUMMARY</u></b>						
Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£0	£0	£0	£0	£0.00	£0.00
Other Charges	£25,536,000	£1,000,000	£3,004,000	£29,540,000	£29,540,000.00	£0.00
<b>TOTAL HEALTH</b>	<b>£25,536,000</b>	<b>£1,000,000</b>	<b>£3,004,000</b>	<b>£29,540,000</b>	<b>£29,540,000.00</b>	<b>£0.00</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>7B :- CIVIL CONTINGENCY</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
<b><u>OTHER CHARGES</u></b>						
2(1) Civil Contingency Planning	£65,000	£0	£0	£65,000	£28,426.78	
2(2) Contribution to Gibraltar Development Corporation - Staff Services	£0	£0	£0	£0	£22,159.93	
<b>Total</b>	<b>£65,000</b>	<b>£0</b>	<b>£0</b>	<b>£65,000</b>	<b>£50,586.71</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£65,000</b>	<b>£0</b>	<b>£0</b>	<b>£65,000</b>	<b>£50,586.71</b>	<b>£14,413.29</b>

## **7B :- CIVIL CONTINGENCY**

### **SUMMARY**

Personal Emoluments	£0	£0	£0	£0	£0.00	£0.00
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	<b>£0.00</b>
Other Charges	£65,000	£0	£0	£65,000	£50,586.71	£14,413.29
<b>TOTAL CIVIL CONTINGENCY</b>	<b>£65,000</b>	<b>£0</b>	<b>£0</b>	<b>£65,000</b>	<b>£50,586.71</b>	<b>£14,413.29</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>7C :- FIRE SERVICE</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£2,350,000	£0	£0	£2,350,000	£2,347,175.46	
1(1)(b)(i) Overtime - Conditioned	£400,000	£0	£0	£400,000	£384,774.28	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£305,000	£0	£49,555	£354,555	£363,249.13	
1(1)(b)(iv) Overtime - Discretionary	£15,000	£0	£0	£15,000	£22,280.93	
1(1)(c) Allowances	£187,000	£0	£0	£187,000	£189,074.99	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£3,257,000</b>	<b>£0</b>	<b>£49,555</b>	<b>£3,306,555</b>	<b>£3,306,554.79</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£3,257,000</b>	<b>£0</b>	<b>£49,555</b>	<b>£3,306,555</b>	<b>£3,306,554.79</b>	<b>£0.21</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£10,000	£0	£0	£10,000	£12,068.31	
2(1)(b) Electricity and Water	£29,000	£0	£2,175	£31,175	£31,173.97	
2(1)(c) Telephone Service	£24,000	£0	£0	£24,000	£19,235.98	
2(1)(d) Printing and Stationery	£2,000	£0	£0	£2,000	£2,869.63	
2(1)(e) Contracted Services: Office Cleaning - Mediterranean Cleaning Services Ltd	£22,000	£0	£185	£22,185	£24,007.77	
<b>Total Office Expenses</b>	<b>£87,000</b>	<b>£0</b>	<b>£2,360</b>	<b>£89,360</b>	<b>£89,355.66</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Maintenance of Fire Service Equipment	£15,000	£0	£6,345	£21,345	£23,846.47	
2(2)(b) Fire Precautions	£5,000	£0	£0	£5,000	£4,980.08	
2(2)(c) Protective Clothing and Uniforms	£28,000	£0	£0	£28,000	£27,146.37	
2(2)(d) Civil Protection	£2,000	£0	£0	£2,000	£1,333.96	
2(2)(e) Training Courses	£50,000	£0	£39,255	£89,255	£89,253.33	
2(2)(f) Contracted Services: Radio Communication System - Gibtelecom Ltd	£33,000	£0	£0	£33,000	£32,038.50	
<b>Total Operational Expenses</b>	<b>£133,000</b>	<b>£0</b>	<b>£45,600</b>	<b>£178,600</b>	<b>£178,598.71</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£220,000</b>	<b>£0</b>	<b>£47,960</b>	<b>£267,960</b>	<b>£267,954.37</b>	<b>£5.63</b>

<b>HEADS AND ITEMS</b>	<b>ORIGINAL ESTIMATE 2009/10</b>	<b>SUPPLE- MENTARY</b>	<b>VIREMENT</b>	<b>TOTAL AUTHORISED</b>	<b>ACTUAL EXPENDITURE</b>	<b>(EXCESS) OR SAVING</b>
<b><u>7C :- FIRE SERVICE</u></b>						
<b>7C :- FIRE SERVICE</b>						
<b>SUMMARY</b>						
Personal Emoluments	£3,257,000	£0	£49,555	£3,306,555	£3,306,554.79	£0.21
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£3,257,000	£0	£49,555	£3,306,555	£3,306,554.79	£0.21
Other Charges	£220,000	£0	£47,960	£267,960	£267,954.37	£5.63
<b>TOTAL FIRE SERVICE</b>	<b>£3,477,000</b>	<b>£0</b>	<b>£97,515</b>	<b>£3,574,515</b>	<b>£3,574,509.16</b>	<b>£5.84</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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## 8A :- NO. 6 CONVENT PLACE

### PAYROLL

#### *Personal Emoluments: General Office*

1(1)(a) Salaries	£1,255,000	£0	£0	£1,255,000	£1,284,168.29
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00
1(1)(b)(iv) Overtime - Discretionary	£150,000	£0	£0	£150,000	£152,541.96
1(1)(c) Allowances	£65,000	£0	£0	£65,000	£32,968.02
1(1)(d) Temporary Assistance	£1,000	£0	£0	£1,000	£0.00
1(1)(e) Gratuities	£16,000	£0	£0	£16,000	£5,976.18

#### *Personal Emoluments: Statistics Office*

1(1)(f) Salaries	£249,000	£0	£0	£249,000	£266,369.05
1(1)(g)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00
1(1)(g)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00
1(1)(g)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00
1(1)(g)(iv) Overtime - Discretionary	£3,000	£0	£0	£3,000	£2,483.35
1(1)(h) Allowances	£9,000	£0	£0	£9,000	£3,318.45
1(1)(i) Temporary Assistance	£0	£0	£0	£0	£0.00

#### *Personal Emoluments: Procurement Office*

1(1)(j) Salaries	£175,000	£0	(£13,500)	£161,500	£157,024.08
1(1)(k)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00
1(1)(k)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00
1(1)(k)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00
1(1)(k)(iv) Overtime - Discretionary	£10,000	£0	£0	£10,000	£9,408.94
1(1)(l) Allowances	£11,000	£0	£0	£11,000	£6,731.80
1(1)(m) Temporary Assistance	£0	£0	£0	£0	£0.00

#### *Personal Emoluments: EU Programmes Secretariat*

1(1)(n) Salaries	£59,000	£0	£0	£59,000	£64,493.52
1(1)(o)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00
1(1)(o)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00
1(1)(o)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00
1(1)(o)(iv) Overtime - Discretionary	£8,000	£0	£0	£8,000	£10,339.04
1(1)(p) Allowances	£2,000	£0	£0	£2,000	£585.46
<b>Total Personal Emoluments: General Office</b>	<b>£2,013,000</b>	<b>£0</b>	<b>(£13,500)</b>	<b>£1,999,500</b>	<b>£1,996,408.14</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>8A :- NO. 6 CONVENT PLACE</b>						
<b>Industrial Wages</b>						
1(2)(a) Basic Wages	£41,000	£0	£0	£41,000	£44,926.55	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£1,000	£0	£0	£1,000	£105.79	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£42,000</b>	<b>£0</b>	<b>£0</b>	<b>£42,000</b>	<b>£45,032.34</b>	
<b>TOTAL PAYROLL</b>	<b>£2,055,000</b>	<b>£0</b>	<b>(£13,500)</b>	<b>£2,041,500</b>	<b>£2,041,440.48</b>	<b>£59.52</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£12,000	£0	£0	£12,000	£16,035.19	
2(1)(b) Electricity and Water	£14,000	£0	£0	£14,000	£13,461.36	
2(1)(c) Telephone Service	£55,000	£0	£0	£55,000	£50,564.54	
2(1)(d) Printing and Stationery	£11,000	£0	£0	£11,000	£15,341.22	
<b>Total Office Expenses</b>	<b>£92,000</b>	<b>£0</b>	<b>£0</b>	<b>£92,000</b>	<b>£95,402.31</b>	
<b>Operational Expenses</b>						
2(2)(a) Transport Expenses	£1,000	£0	£0	£1,000	£1,797.29	
2(2)(b) Equipment Maintenance	£21,000	£0	£0	£21,000	£26,765.64	
2(2)(c) The Mount Expenses	£5,000	£0	£0	£5,000	£5,472.15	
2(2)(d) Mayoral Expenses	£18,000	£0	£0	£18,000	£14,009.58	
2(2)(e) Rent and Service Charges	£7,000	£0	£0	£7,000	£6,590.05	
2(2)(f) Security Expenses	£7,000	£0	£0	£7,000	£6,540.00	
<b>Total Operational Expenses</b>	<b>£59,000</b>	<b>£0</b>	<b>£0</b>	<b>£59,000</b>	<b>£61,174.71</b>	
2(3) Governor's Office Expenses	£50,000	£0	£0	£50,000	£43,662.15	
<b>Total</b>	<b>£50,000</b>	<b>£0</b>	<b>£0</b>	<b>£50,000</b>	<b>£43,662.15</b>	
<b>Statistics Office</b>						
2(4)(a) General Expenses	£6,000	£0	£0	£6,000	£5,770.92	
2(4)(b) Electricity and Water	£1,000	£0	£0	£1,000	£1,228.98	
2(4)(c) Telephone Service	£3,000	£0	£0	£3,000	£2,535.94	
2(4)(d) Printing and Stationery	£4,000	£0	£0	£4,000	£4,074.48	
2(4)(e) Statistical Surveys	£57,000	£0	£0	£57,000	£49,920.93	
2(4)(f) Office Rent and Service Charges	£10,000	£0	£0	£10,000	£10,247.36	
2(4)(g) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£2,000	£0	£0	£2,000	£2,443.84	
<b>Total Statistics Office</b>	<b>£83,000</b>	<b>£0</b>	<b>£0</b>	<b>£83,000</b>	<b>£76,222.45</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>8A :- NO. 6 CONVENT PLACE</b>						
<b>Procurement Office</b>						
2(5)(a) General Expenses	£5,000	£0	£0	£5,000	£5,329.71	
2(5)(b) Electricity and Water	£1,000	£0	£0	£1,000	£1,437.13	
2(5)(c) Telephone Service	£2,000	£0	£0	£2,000	£1,559.39	
2(5)(d) Printing and Stationery	£1,000	£0	£0	£1,000	£379.57	
<b>Contracted Services</b>						
2(5)(e) Office Cleaning - Trafalgar Cleaning Services Ltd	£2,000	£0	£0	£2,000	£2,426.82	
2(5)(f) Office Rent and Service Charges	£12,000	£0	£0	£12,000	£11,911.96	
<b>Total Procurement Office</b>	<b>£23,000</b>	<b>£0</b>	<b>£0</b>	<b>£23,000</b>	<b>£23,044.58</b>	
<b>EU Programmes Secretariat</b>						
2(6)(a) General Expenses	£2,000	£0	£0	£2,000	£927.52	
2(6)(b) Electricity and Water	£2,000	£0	£0	£2,000	£1,237.99	
2(6)(c) Telephone Service	£6,000	£0	£0	£6,000	£6,050.05	
2(6)(d) Printing and Stationery	£7,000	£0	£0	£7,000	£6,129.13	
2(6)(e) EU Database and Website Expenses	£10,000	£0	£0	£10,000	£3,204.44	
2(6)(f) Marketing, Promotions and Conferences	£25,000	£0	£0	£25,000	£24,132.69	
2(6)(g) Audit Fees	£5,000	£0	£0	£5,000	£12,675.00	
2(6)(h) Training	£3,000	£0	£0	£3,000	£1,862.24	
2(6)(i) Office Rent and Service Charges	£22,000	£0	£0	£22,000	£18,384.60	
2(6)(j) Contracted Services: Office Cleaning - Europroperty Cleaners Ltd	£3,000	£0	£0	£3,000	£3,356.18	
<b>Total EU Programmes Secretariat</b>	<b>£85,000</b>	<b>£0</b>	<b>£0</b>	<b>£85,000</b>	<b>£77,959.84</b>	
<b>Joshua Hassan House Contracted Services</b>						
2(7)(a) Security - Detectives and Security International Ltd	£47,000	£0	£0	£47,000	£46,872.00	
2(7)(b) Upkeep of Planted Areas - Gibral Flora Ltd	£3,000	£0	£0	£3,000	£2,820.00	
<b>Total Joshua Hassan House Contracted Services</b>	<b>£50,000</b>	<b>£0</b>	<b>£0</b>	<b>£50,000</b>	<b>£49,692.00</b>	
<b>Overseas Offices</b>						
2(8)(a) London Office - Med Management Consultants Ltd	£860,000	£0	£0	£860,000	£875,416.07	
2(8)(b) Brussels Office	£135,000	£0	£0	£135,000	£163,819.56	
2(8)(c) Madrid Office	£147,000	£0	£0	£147,000	£68,143.46	
<b>Total Overseas Offices</b>	<b>£1,142,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,142,000</b>	<b>£1,107,379.09</b>	
2(9) Electrical Services - Gibraltar Electricity Authority	£545,000	£0	£0	£545,000	£543,295.86	
<b>Total</b>	<b>£545,000</b>	<b>£0</b>	<b>£0</b>	<b>£545,000</b>	<b>£543,295.86</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>8A :- NO. 6 CONVENT PLACE</b>						
2(10) Government Communication, Information and Lobbying	£248,000	£0	£13,500	£261,500	£268,616.85	
<b>Total</b>	<b>£248,000</b>	<b>£0</b>	<b>£13,500</b>	<b>£261,500</b>	<b>£268,616.85</b>	
<b>Legal Consultancy Services</b>						
2(11)(a) Private Sector Fees for Legal Advice	£400,000	£0	£278,690	£678,690	£691,218.49	
2(11)(b) Consultancy	£355,000	£0	£0	£355,000	£358,243.29	
<b>Total Legal Consultancy Services</b>	<b>£755,000</b>	<b>£0</b>	<b>£278,690</b>	<b>£1,033,690</b>	<b>£1,049,461.78</b>	
<b>Protocol, Travel and Entertainment</b>						
2(12)(a) Protocol and Entertainment	£110,000	£0	£0	£110,000	£53,962.21	
2(12)(b) Travel	£320,000	£0	£0	£320,000	£375,597.56	
<b>Total Protocol, Travel and Entertainment</b>	<b>£430,000</b>	<b>£0</b>	<b>£0</b>	<b>£430,000</b>	<b>£429,559.77</b>	
<b>Grants</b>						
2(13)(a) Gibraltar Regiment	£50,000	£0	£0	£50,000	£49,693.91	
2(13)(b) Other Grants	£160,000	£0	£81,000	£241,000	£241,289.15	
2(13)(c) Miss World 2009	£0	£0	£2,135	£2,135	£2,133.94	
2(13)(d) Army Cadet Force Gibraltar	£0	£0	£12,865	£12,865	£12,880.60	
<b>Total Grants</b>	<b>£210,000</b>	<b>£0</b>	<b>£96,000</b>	<b>£306,000</b>	<b>£305,997.60</b>	
2(14) Commonwealth Foundation Membership	£11,000	£0	£0	£11,000	£11,252.00	
<b>Total</b>	<b>£11,000</b>	<b>£0</b>	<b>£0</b>	<b>£11,000</b>	<b>£11,252.00</b>	
2(15) Research, Development Studies and Professional Fees	£10,000	£0	£0	£10,000	£41,400.00	
<b>Total</b>	<b>£10,000</b>	<b>£0</b>	<b>£0</b>	<b>£10,000</b>	<b>£41,400.00</b>	
2(16) Contribution to Gibraltar Regulatory Authority	£1,128,000	£0	£0	£1,128,000	£1,134,098.75	
<b>Total</b>	<b>£1,128,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,128,000</b>	<b>£1,134,098.75</b>	
<b>Contribution to Gibraltar Development Corporation - Staff Services</b>						
2(17)(a) Urban Renewal Development Project	£47,000	£0	£0	£47,000	£50,146.70	
2(17)(b) Personnel	£43,000	£0	£0	£43,000	£46,846.93	
2(17)(c) Staff Services - No 6	£30,000	£0	£0	£30,000	£0.00	
2(17)(d) EU Programmes Secretariat	£147,000	£0	£0	£147,000	£160,461.61	
2(17)(e) Office Security	£54,000	£0	£0	£54,000	£61,660.37	
<b>Total Contribution to Gibraltar Development Corporation - Staff Services</b>	<b>£321,000</b>	<b>£0</b>	<b>£0</b>	<b>£321,000</b>	<b>£319,115.61</b>	
2(18) Theatre Royal - Rent	£69,000	£0	£0	£69,000	£46,000.00	
<b>Total</b>	<b>£69,000</b>	<b>£0</b>	<b>£0</b>	<b>£69,000</b>	<b>£46,000.00</b>	
2(19) Civic Award Expenses	£0	£0	£0	£0	£9,882.17	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>8A :- NO. 6 CONVENT PLACE</b>						
Total	£0	£0	£0	£0	£9,882.17	
2(20) Losses of Public Funds	£0	£0	£0	£0	£205.05	
Total	£0	£0	£0	£0	£205.05	
2(21) European Union and International Department Expenses	£0	£0	£0	£0	£5,643.43	
Total	£0	£0	£0	£0	£5,643.43	
<b>TOTAL OTHER CHARGES</b>	<b>£5,311,000</b>	<b>£0</b>	<b>£388,190</b>	<b>£5,699,190</b>	<b>£5,699,066.00</b>	<b>£124.00</b>

#### 8A :- NO. 6 CONVENT PLACE

##### SUMMARY

Personal Emoluments	£2,013,000	£0	(£13,500)	£1,999,500	£1,996,408.14	£3,091.86
Industrial Wages	£42,000	£0	£0	£42,000	£45,032.34	(£3,032.34)
Total Payroll	£2,055,000	£0	(£13,500)	£2,041,500	£2,041,440.48	£59.52
Other Charges	£5,311,000	£0	£388,190	£5,699,190	£5,699,066.00	£124.00
<b>TOTAL NO. 6 CONVENT PLACE</b>	<b>£7,366,000</b>	<b>£0</b>	<b>£374,690</b>	<b>£7,740,690</b>	<b>£7,740,506.48</b>	<b>£183.52</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>8B :- HUMAN RESOURCES</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£507,000	£0	£0	£507,000	£520,633.43	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£15,000	£0	(£465)	£14,535	£14,534.83	
1(1)(c) Allowances	£26,000	£0	(£923)	£25,077	£7,463.03	
1(1)(d) Temporary Assistance	£27,000	£0	£0	£27,000	£30,980.00	
<b>Total Personal Emoluments</b>	<b>£575,000</b>	<b>£0</b>	<b>(£1,388)</b>	<b>£573,612</b>	<b>£573,611.29</b>	
<b>Industrial Wages</b>						
1(2)(a) Basic Wages	£14,000	£0	(£6,070)	£7,930	£7,929.24	
1(2)(b) Overtime	£0	£0	£0	£0	£0.00	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£14,000</b>	<b>£0</b>	<b>(£6,070)</b>	<b>£7,930</b>	<b>£7,929.24</b>	
<b>TOTAL PAYROLL</b>	<b>£589,000</b>	<b>£0</b>	<b>(£7,458)</b>	<b>£581,542</b>	<b>£581,540.53</b>	<b>£1.47</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£9,000	£0	£0	£9,000	£4,900.79	
2(1)(b) Electricity and Water	£1,000	£0	£0	£1,000	£3,347.41	
2(1)(c) Telephone Service	£8,000	£0	£0	£8,000	£7,946.07	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£2,697.13	
2(1)(e) Rent and Service Charges	£40,000	£0	£0	£40,000	£38,047.72	
2(1)(f) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£8,000	£0	£0	£8,000	£8,355.59	
<b>Total Office Expenses</b>	<b>£69,000</b>	<b>£0</b>	<b>£0</b>	<b>£69,000</b>	<b>£65,294.71</b>	
<b>Operational Expenses</b>						
2(2)(a) Computer and Office Equipment	£12,000	£0	£0	£12,000	£12,343.68	
2(2)(b) Recruitment Expenses	£16,000	£0	£15,898	£31,898	£36,541.49	
2(2)(c) Medical Examinations	£2,000	£0	£0	£2,000	£1,390.00	
2(2)(d) Residential Properties Rents and Service Charges	£16,000	£0	£0	£16,000	£15,324.00	
<b>Total Operational Expenses</b>	<b>£46,000</b>	<b>£0</b>	<b>£15,898</b>	<b>£61,898</b>	<b>£65,599.17</b>	
2(3) Ex-Gratia Payments	£0	£0	£13,000	£13,000	£13,000.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£13,000</b>	<b>£13,000</b>	<b>£13,000.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£115,000</b>	<b>£0</b>	<b>£28,898</b>	<b>£143,898</b>	<b>£143,893.88</b>	<b>£4.12</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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**8B :- HUMAN RESOURCES**

**8B :- HUMAN RESOURCES**

**SUMMARY**

Personal Emoluments	£575,000	£0	(£1,388)	£573,612	£573,611.29	£0.71
Industrial Wages	£14,000	£0	(£6,070)	£7,930	£7,929.24	£0.76
Total Payroll	£589,000	£0	(£7,458)	£581,542	£581,540.53	£1.47
Other Charges	£115,000	£0	£28,898	£143,898	£143,893.88	£4.12
<b>TOTAL HUMAN RESOURCES</b>	<b>£704,000</b>	<b>£0</b>	<b>£21,440</b>	<b>£725,440</b>	<b>£725,434.41</b>	<b>£5.59</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9A :- FINANCE MINISTRY</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments - Ministry</i></b>						
1(1)(a) Salaries	£245,000	£0	£0	£245,000	£248,036.30	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£13,000	£0	£0	£13,000	£13,142.21	
1(1)(c) Allowances	£18,000	£0	(£1,680)	£16,320	£11,386.43	
1(1)(d) Temporary Assistance	£1,000	£0	£0	£1,000	£0.00	
<b>Total Personal Emoluments - Ministry</b>	<b>£277,000</b>	<b>£0</b>	<b>(£1,680)</b>	<b>£275,320</b>	<b>£272,564.94</b>	
<b><i>Personal Emoluments - Gambling Division</i></b>						
1(1)(e) Salaries	£127,000	£0	£0	£127,000	£135,429.00	
1(1)(f)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(f)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(f)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(f)(iv) Overtime - Discretionary	£7,000	£0	£0	£7,000	£4,185.60	
1(1)(g) Allowances	£4,000	£0	£0	£4,000	£1,136.20	
1(1)(h) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments - Gambling Division</b>	<b>£138,000</b>	<b>£0</b>	<b>£0</b>	<b>£138,000</b>	<b>£140,750.80</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£415,000</b>	<b>£0</b>	<b>(£1,680)</b>	<b>£413,320</b>	<b>£413,315.74</b>	<b>£4.26</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£2,000	£0	£0	£2,000	£663.71	
2(1)(b) Electricity and Water	£1,000	£0	£0	£1,000	£1,000.00	
2(1)(c) Telephone Service	£4,000	£0	£0	£4,000	£3,511.82	
2(1)(d) Printing and Stationery	£9,000	£0	£0	£9,000	£8,160.32	
<b>Total Office Expenses</b>	<b>£16,000</b>	<b>£0</b>	<b>£0</b>	<b>£16,000</b>	<b>£13,335.85</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Publications	£1,000	£0	£0	£1,000	£1,422.00	
2(2)(b) Computer and Office Equipment	£5,000	£0	£0	£5,000	£6,135.00	
2(2)(c) Training and Conferences	£1,000	£0	£0	£1,000	£0.00	
<b>Total Operational Expenses</b>	<b>£7,000</b>	<b>£0</b>	<b>£0</b>	<b>£7,000</b>	<b>£7,557.00</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9A :- FINANCE MINISTRY</b>						
2(3) Supervision of Financial Businesses (Anti- Money Laundering)	£1,000	£0	£0	£1,000	£0.00	
<b>Total</b>	<b>£1,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,000</b>	<b>£0.00</b>	
2(4) Compensation and Legal Costs	£0	£0	£33,780	£33,780	£36,878.73	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£33,780</b>	<b>£33,780</b>	<b>£36,878.73</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£24,000</b>	<b>£0</b>	<b>£33,780</b>	<b>£57,780</b>	<b>£57,771.58</b>	<b>£8.42</b>

**9A :- FINANCE MINISTRY**

**SUMMARY**

Personal Emoluments	£415,000	£0	(£1,680)	£413,320	£413,315.74	£4.26
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£415,000</b>	<b>£0</b>	<b>(£1,680)</b>	<b>£413,320</b>	<b>£413,315.74</b>	<b>£4.26</b>
Other Charges	£24,000	£0	£33,780	£57,780	£57,771.58	£8.42
<b>TOTAL FINANCE MINISTRY</b>	<b>£439,000</b>	<b>£0</b>	<b>£32,100</b>	<b>£471,100</b>	<b>£471,087.32</b>	<b>£12.68</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9B :- TREASURY</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£1,720,000	£0	£82,230	£1,802,230	£1,850,559.24	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£200,000	£0	£64,955	£264,955	£264,951.25	
1(1)(c) Allowances	£105,000	£0	£0	£105,000	£59,774.11	
1(1)(d) Temporary Assistance	£58,000	£0	£0	£58,000	£54,893.51	
<b>Total Personal Emoluments</b>	<b>£2,083,000</b>	<b>£0</b>	<b>£147,185</b>	<b>£2,230,185</b>	<b>£2,230,178.11</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£2,083,000</b>	<b>£0</b>	<b>£147,185</b>	<b>£2,230,185</b>	<b>£2,230,178.11</b>	<b>£6.89</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£22,000	£0	£0	£22,000	£21,461.93	
2(1)(b) Electricity and Water	£10,000	£0	£0	£10,000	£11,226.46	
2(1)(c) Telephone Service	£28,000	£0	£0	£28,000	£27,513.12	
2(1)(d) Printing and Stationery	£30,000	£0	£0	£30,000	£30,680.36	
2(1)(e) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£16,000	£0	£0	£16,000	£18,028.25	
<b>Total Office Expenses</b>	<b>£106,000</b>	<b>£0</b>	<b>£0</b>	<b>£106,000</b>	<b>£108,910.12</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Staff Medical Services	£1,000	£0	£0	£1,000	£229.50	
2(2)(b) Banking and Related Services	£81,000	£0	£0	£81,000	£77,286.24	
2(2)(c) Computer Running Expenses	£25,000	£0	£0	£25,000	£24,885.46	
2(2)(d) Accountancy and Legal Expenses	£1,000	£0	£0	£1,000	£91.00	
2(2)(e) Security Expenses	£1,000	£0	£0	£1,000	£657.00	
2(2)(f) Rent and Charges - New Harbours	£7,000	£0	£0	£7,000	£7,274.60	
2(2)(g) Contracted Services: Security Services - Security Express (Gibraltar)	£20,000	£0	£0	£20,000	£20,832.62	
<b>Total Operational Expenses</b>	<b>£136,000</b>	<b>£0</b>	<b>£0</b>	<b>£136,000</b>	<b>£131,256.42</b>	
2(3) Insurance, Premiums and Claims	£1,160,000	£0	(£3,810)	£1,156,190	£1,147,865.83	
<b>Total</b>	<b>£1,160,000</b>	<b>£0</b>	<b>(£3,810)</b>	<b>£1,156,190</b>	<b>£1,147,865.83</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9B :- TREASURY</b>						
2(4) Official Receiver Expenses	£50,000	£0	(£40,580)	£9,420	£9,411.46	
<b>Total</b>	<b>£50,000</b>	<b>£0</b>	<b>(£40,580)</b>	<b>£9,420</b>	<b>£9,411.46</b>	
2(5) Contracted Services: Property Services, Rents, Rates and Stamp Duty - Land Property Services Ltd	£1,940,000	£0	£0	£1,940,000	£1,949,267.61	
<b>Total</b>	<b>£1,940,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,940,000</b>	<b>£1,949,267.61</b>	
<b><i>Circulating and Commemorative Coinage Expenses</i></b>						
2(6)(a) Circulating Coinage Expenses	£236,000	£0	£0	£236,000	£238,663.87	
2(6)(b) Purchase of Commemorative Coins	£4,000	£0	£0	£4,000	£2,996.43	
<b>Total Circulating and Commemorative Coinage Expenses</b>	<b>£240,000</b>	<b>£0</b>	<b>£0</b>	<b>£240,000</b>	<b>£241,660.30</b>	
2(7) Ex-Gratia Payments	£1,000	£0	£0	£1,000	£0.00	
<b>Total</b>	<b>£1,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,000</b>	<b>£0.00</b>	
2(8) Losses of Public Funds	£0	£0	£0	£0	£228.05	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£228.05</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£3,633,000</b>	<b>£0</b>	<b>(£44,390)</b>	<b>£3,588,610</b>	<b>£3,588,599.79</b>	<b>£10.21</b>
<b>9B :- TREASURY SUMMARY</b>						
Personal Emoluments	£2,083,000	£0	£147,185	£2,230,185	£2,230,178.11	£6.89
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£2,083,000</b>	<b>£0</b>	<b>£147,185</b>	<b>£2,230,185</b>	<b>£2,230,178.11</b>	<b>£6.89</b>
<b>Other Charges</b>	<b>£3,633,000</b>	<b>£0</b>	<b>(£44,390)</b>	<b>£3,588,610</b>	<b>£3,588,599.79</b>	<b>£10.21</b>
<b>TOTAL TREASURY</b>	<b>£5,716,000</b>	<b>£0</b>	<b>£102,795</b>	<b>£5,818,795</b>	<b>£5,818,777.90</b>	<b>£17.10</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9C :- CUSTOMS</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£2,675,000	£0	£176,215	£2,851,215	£2,897,230.60	
1(1)(b)(i) Overtime - Conditioned	£650,000	£0	£105,185	£755,185	£755,183.20	
1(1)(b)(ii) Overtime - Emergency	£35,000	£0	£20,025	£55,025	£55,023.76	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£130,000	£0	£18,920	£148,920	£148,919.74	
1(1)(b)(iv) Overtime - Discretionary	£45,000	£0	£18,705	£63,705	£63,702.34	
1(1)(c) Allowances	£490,000	£0	£0	£490,000	£443,980.26	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£4,025,000</b>	<b>£0</b>	<b>£339,050</b>	<b>£4,364,050</b>	<b>£4,364,039.90</b>	
<b><i>Industrial Wages</i></b>						
1(2)(a) Basic Wages	£20,000	£0	£5,775	£25,775	£25,771.02	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£5,000	£0	£750	£5,750	£5,748.95	
1(2)(c) Allowances	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£25,000</b>	<b>£0</b>	<b>£6,525</b>	<b>£31,525</b>	<b>£31,519.97</b>	
<b>TOTAL PAYROLL</b>	<b>£4,050,000</b>	<b>£0</b>	<b>£345,575</b>	<b>£4,395,575</b>	<b>£4,395,559.87</b>	<b>£15.13</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£15,000	£0	£0	£15,000	£15,579.21	
2(1)(b) Electricity and Water	£35,000	£0	£650	£35,650	£37,979.08	
2(1)(c) Telephone Service	£38,000	£0	£0	£38,000	£35,826.31	
2(1)(d) Printing and Stationery	£9,000	£0	£0	£9,000	£9,692.12	
<b><i>Contracted Services</i></b>						
2(1)(e) Cleaning of Offices and Entry Points - Trafalgar Cleaning Services Ltd, ABC Services Ltd and Mediterranean Cleaning Services Ltd	£44,000	£0	£0	£44,000	£44,073.64	
2(1)(f) Security Services - ATS Ltd	£5,000	£0	£0	£5,000	£5,400.00	
<b>Total Office Expenses</b>	<b>£146,000</b>	<b>£0</b>	<b>£650</b>	<b>£146,650</b>	<b>£148,550.36</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Transport Expenses	£25,000	£0	£0	£25,000	£26,490.93	
2(2)(b) Investigation Expenses	£20,000	£0	£0	£20,000	£22,079.76	
2(2)(c) Uniforms	£35,000	£0	£0	£35,000	£35,082.47	
2(2)(d) Dog Section Costs	£16,000	£0	£0	£16,000	£19,104.49	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9C :- CUSTOMS</b>						
2(2)(e) Computer Running Expenses	£20,000	£0	£0	£20,000	£18,814.03	
2(2)(f) Official Visits	£1,000	£0	£0	£1,000	£584.73	
2(2)(g) Training Courses	£10,000	£0	£0	£10,000	£9,363.54	
2(2)(h) Contracted Services: Radio Communication System - Gibtelecom Ltd	£30,000	£0	£0	£30,000	£23,076.00	
<b>Total Operational Expenses</b>	<b>£157,000</b>	<b>£0</b>	<b>£0</b>	<b>£157,000</b>	<b>£154,595.95</b>	
2(3) Ex-Gratia Payments	£0	£0	£0	£0	£500.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£500.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£303,000</b>	<b>£0</b>	<b>£650</b>	<b>£303,650</b>	<b>£303,646.31</b>	<b>£3.69</b>

### 9C :- CUSTOMS

#### SUMMARY

Personal Emoluments	£4,025,000	£0	£339,050	£4,364,050	£4,364,039.90	£10.10
Industrial Wages	£25,000	£0	£6,525	£31,525	£31,519.97	£5.03
<b>Total Payroll</b>	<b>£4,050,000</b>	<b>£0</b>	<b>£345,575</b>	<b>£4,395,575</b>	<b>£4,395,559.87</b>	<b>£15.13</b>
<b>Other Charges</b>	<b>£303,000</b>	<b>£0</b>	<b>£650</b>	<b>£303,650</b>	<b>£303,646.31</b>	<b>£3.69</b>
<b>TOTAL CUSTOMS</b>	<b>£4,353,000</b>	<b>£0</b>	<b>£346,225</b>	<b>£4,699,225</b>	<b>£4,699,206.18</b>	<b>£18.82</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9D :- INCOME TAX</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£1,660,000	£0	£73,990	£1,733,990	£1,776,912.73	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£125,000	£0	£0	£125,000	£124,829.64	
1(1)(c) Allowances	£60,000	£0	£0	£60,000	£17,243.13	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£1,845,000</b>	<b>£0</b>	<b>£73,990</b>	<b>£1,918,990</b>	<b>£1,918,985.50</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£1,845,000</b>	<b>£0</b>	<b>£73,990</b>	<b>£1,918,990</b>	<b>£1,918,985.50</b>	<b>£4.50</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£17,000	£0	£0	£17,000	£16,845.18	
2(1)(b) Electricity and Water	£10,000	£0	£1,680	£11,680	£12,134.97	
2(1)(c) Telephone Service	£21,000	£0	£0	£21,000	£22,009.78	
2(1)(d) Printing and Stationery	£40,000	£0	£0	£40,000	£40,345.45	
2(1)(e) Contracted Services: Office Cleaning - Mediterranean Cleaning Services Ltd	£18,000	£0	£840	£18,840	£18,837.62	
<b>Total Office Expenses</b>	<b>£106,000</b>	<b>£0</b>	<b>£2,520</b>	<b>£108,520</b>	<b>£110,173.00</b>	
<b>Operational Expenses</b>						
2(2)(a) Computer Running Expenses	£10,000	£0	£0	£10,000	£9,681.50	
2(2)(b) Professional Fees	£10,000	£0	£0	£10,000	£11,618.39	
2(2)(c) Banking and Related Expenses	£4,000	£0	£0	£4,000	£888.72	
<b>Total Operational Expenses</b>	<b>£24,000</b>	<b>£0</b>	<b>£0</b>	<b>£24,000</b>	<b>£22,188.61</b>	
2(3) Contribution to Gibraltar Development Corporation - Staff Services	£23,000	£0	£1,945	£24,945	£25,076.17	
<b>Total</b>	<b>£23,000</b>	<b>£0</b>	<b>£1,945</b>	<b>£24,945</b>	<b>£25,076.17</b>	
2(4) Losses of Public Funds	£0	£0	£0	£0	£10.00	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£10.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£153,000</b>	<b>£0</b>	<b>£4,465</b>	<b>£157,465</b>	<b>£157,447.78</b>	<b>£17.22</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9D :- INCOME TAX</b>						
<b>9D :- INCOME TAX SUMMARY</b>						
Personal Emoluments	£1,845,000	£0	£73,990	£1,918,990	£1,918,985.50	£4.50
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£1,845,000	£0	£73,990	£1,918,990	£1,918,985.50	£4.50
Other Charges	£153,000	£0	£4,465	£157,465	£157,447.78	£17.22
<b>TOTAL INCOME TAX</b>	<b>£1,998,000</b>	<b>£0</b>	<b>£78,455</b>	<b>£2,076,455</b>	<b>£2,076,433.28</b>	<b>£21.72</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>9E :- FINANCE CENTRE</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£162,000	£0	£7,385	£169,385	£175,422.92	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£5,000	£0	£0	£5,000	£2,237.24	
1(1)(c) Allowances	£5,000	£0	£0	£5,000	£1,719.80	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£172,000</b>	<b>£0</b>	<b>£7,385</b>	<b>£179,385</b>	<b>£179,379.96</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£172,000</b>	<b>£0</b>	<b>£7,385</b>	<b>£179,385</b>	<b>£179,379.96</b>	<b>£5.04</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£6,000	£0	£0	£6,000	£5,600.85	
2(1)(b) Electricity and Water	£3,000	£0	£0	£3,000	£2,154.08	
2(1)(c) Telephone Service	£7,000	£0	£0	£7,000	£7,709.51	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£2,160.96	
2(1)(e) Office Rent and Service Charges	£84,000	£0	£111,730	£195,730	£197,594.51	
2(1)(f) Contracted Services: Office Cleaning - Europroperty Cleaners Ltd	£9,000	£0	£0	£9,000	£8,500.68	
<b>Total Office Expenses</b>	<b>£112,000</b>	<b>£0</b>	<b>£111,730</b>	<b>£223,730</b>	<b>£223,720.59</b>	
2(2) Marketing, Promotions and Conferences	£100,000	£0	£26,560	£126,560	£126,556.53	
2(3) Company Registration - Companies House (Gib) Ltd - Contracted Service	£810,000	£0	£18,930	£828,930	£828,927.44	
2(4) Contribution to Gibraltar Development Corporation - Staff Services	£245,000	£0	£11,510	£256,510	£256,505.28	
<b>Total</b>	<b>£1,155,000</b>	<b>£0</b>	<b>£57,000</b>	<b>£1,212,000</b>	<b>£1,211,989.25</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,267,000</b>	<b>£0</b>	<b>£168,730</b>	<b>£1,435,730</b>	<b>£1,435,709.84</b>	<b>£20.16</b>
<b>9E :- FINANCE CENTRE</b>						
<b>SUMMARY</b>						
Personal Emoluments	£172,000	£0	£7,385	£179,385	£179,379.96	£5.04
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£172,000</b>	<b>£0</b>	<b>£7,385</b>	<b>£179,385</b>	<b>£179,379.96</b>	<b>£5.04</b>
Other Charges	£1,267,000	£0	£168,730	£1,435,730	£1,435,709.84	£20.16
<b>TOTAL FINANCE CENTRE</b>	<b>£1,439,000</b>	<b>£0</b>	<b>£176,115</b>	<b>£1,615,115</b>	<b>£1,615,089.80</b>	<b>£25.20</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>10 :- EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£354,000	£0	£6,115	£360,115	£364,571.54	
1(1)(b)(i) Overtime - Conditioned	£2,000	£0	£0	£2,000	£1,271.90	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£19,000	£0	£0	£19,000	£19,860.81	
1(1)(c) Allowances	£19,000	£0	£0	£19,000	£14,407.57	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£394,000</b>	<b>£0</b>	<b>£6,115</b>	<b>£400,115</b>	<b>£400,111.82</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£394,000</b>	<b>£0</b>	<b>£6,115</b>	<b>£400,115</b>	<b>£400,111.82</b>	<b>£3.18</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£6,000	£0	£0	£6,000	£4,368.09	
2(1)(b) Electricity and Water	£8,000	£0	£0	£8,000	£9,103.30	
2(1)(c) Telephone Service	£18,000	£0	£0	£18,000	£15,610.43	
2(1)(d) Printing and Stationery	£13,000	£0	£0	£13,000	£12,952.96	
2(1)(e) Office Rent and Service Charges	£60,000	£0	£0	£60,000	£58,128.80	
<b><i>Contracted Services</i></b>						
2(1)(f) Office Cleaning - Trafalgar Cleaning Services Ltd	£13,000	£0	£0	£13,000	£13,976.10	
2(1)(g) Security and Messenger Services - Detectives and Security International Ltd	£15,000	£0	£0	£15,000	£15,174.48	
<b>Total Office Expenses</b>	<b>£133,000</b>	<b>£0</b>	<b>£0</b>	<b>£133,000</b>	<b>£129,314.16</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Maintenance of Equipment	£15,000	£0	£0	£15,000	£12,733.44	
2(2)(b) Transport Expenses	£500	£0	£0	£500	£67.35	
2(2)(c) Protective Clothing	£500	£0	£0	£500	£112.90	
2(2)(d) Health and Safety Programme	£1,000	£0	£0	£1,000	£1,520.00	
<b>Total Operational Expenses</b>	<b>£17,000</b>	<b>£0</b>	<b>£0</b>	<b>£17,000</b>	<b>£14,433.69</b>	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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### 10 :- EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS

#### *Contribution to Gibraltar Development Corporation*

2(3)(a) Staff Services	£516,000	£0	£0	£516,000	£535,501.54	
2(3)(b) Other Recurrent Expenses	£765,000	£0	(£6,115)	£758,885	£654,000.00	
<b>Total Contribution to Gibraltar Development Corporation</b>	<b>£1,281,000</b>	<b>£0</b>	<b>(£6,115)</b>	<b>£1,274,885</b>	<b>£1,189,501.54</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,431,000</b>	<b>£0</b>	<b>(£6,115)</b>	<b>£1,424,885</b>	<b>£1,333,249.39</b>	<b>£91,635.61</b>

### 10 :- EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS

#### SUMMARY

Personal Emoluments	£394,000	£0	£6,115	£400,115	£400,111.82	£3.18
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£394,000</b>	<b>£0</b>	<b>£6,115</b>	<b>£400,115</b>	<b>£400,111.82</b>	<b>£3.18</b>
<b>Other Charges</b>	<b>£1,431,000</b>	<b>£0</b>	<b>(£6,115)</b>	<b>£1,424,885</b>	<b>£1,333,249.39</b>	<b>£91,635.61</b>
<b>TOTAL EMPLOYMENT, LABOUR AND INDUSTRIAL RELATIONS</b>	<b>£1,825,000</b>	<b>£0</b>	<b>£0</b>	<b>£1,825,000</b>	<b>£1,733,361.21</b>	<b>£91,638.79</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11A :- JUSTICE MINISTRY</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£430,000	£0	(£36,204)	£393,796	£393,795.14	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£12,000	£0	£0	£12,000	£11,342.71	
1(1)(c) Allowances	£15,000	£0	(£9,921)	£5,079	£4,886.66	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Overtime - Tribunals	£12,000	£0	£0	£12,000	£5,075.09	
1(1)(f) Gratuities	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£469,000</b>	<b>£0</b>	<b>(£46,125)</b>	<b>£422,875</b>	<b>£415,099.60</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£469,000</b>	<b>£0</b>	<b>(£46,125)</b>	<b>£422,875</b>	<b>£415,099.60</b>	<b>£7,775.40</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£6,000	£0	£0	£6,000	£5,290.31	
2(1)(b) Electricity and Water	£2,000	£0	£0	£2,000	£1,871.08	
2(1)(c) Telephone Service	£9,000	£0	£0	£9,000	£7,969.92	
2(1)(d) Printing and Stationery	£93,000	£0	£0	£93,000	£99,607.40	
2(1)(e) Publications	£15,000	£0	£0	£15,000	£14,991.41	
2(1)(f) Family Law Reform Expenses	£8,000	£0	£31,639	£39,639	£39,772.10	
2(1)(g) Contribution to Gibraltar Development Corporation - Staff Services	£15,000	£0	£0	£15,000	£15,457.41	
<b><i>Contracted Services</i></b>						
2(1)(h) Consolidation of Laws	£5,000	£0	£0	£5,000	£0.00	
2(1)(i) Office Cleaning - Trafalgar Cleaning Services Ltd	£3,000	£0	£0	£3,000	£2,674.66	
<b>Total Office Expenses</b>	<b>£156,000</b>	<b>£0</b>	<b>£31,639</b>	<b>£187,639</b>	<b>£187,634.29</b>	
<b><i>Tribunals</i></b>						
2(2)(a) Income Tax	£5,000	£0	£0	£5,000	£4,032.20	
2(2)(b) Development Appeals	£2,000	£0	£0	£2,000	£0.00	
2(2)(c) GHA Complaints - Independent Review Panel	£20,000	£0	£14,486	£34,486	£40,882.79	
2(2)(d) Industrial Tribunal	£6,000	£0	£0	£6,000	£3,570.00	
2(2)(e) Rent Tribunal	£1,000	£0	£0	£1,000	£0.00	
<b>Total Tribunals</b>	<b>£34,000</b>	<b>£0</b>	<b>£14,486</b>	<b>£48,486</b>	<b>£48,484.99</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£190,000</b>	<b>£0</b>	<b>£46,125</b>	<b>£236,125</b>	<b>£236,119.28</b>	<b>£5.72</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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**11A :- JUSTICE MINISTRY**

**11A :- JUSTICE MINISTRY**

**SUMMARY**

Personal Emoluments	£469,000	£0	(£46,125)	£422,875	£415,099.60	£7,775.40
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£469,000	£0	(£46,125)	£422,875	£415,099.60	£7,775.40
Other Charges	£190,000	£0	£46,125	£236,125	£236,119.28	£5.72
<b>TOTAL JUSTICE MINISTRY</b>	<b>£659,000</b>	<b>£0</b>	<b>£0</b>	<b>£659,000</b>	<b>£651,218.88</b>	<b>£7,781.12</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11B :- COURTS - SUPREME COURT</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£487,000	£0	£13,705	£500,705	£523,058.28	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£25,000	£0	£0	£25,000	£25,483.92	
1(1)(c) Allowances	£33,000	£0	£0	£33,000	£16,503.59	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Gratuities	£25,000	£0	£0	£25,000	£18,655.77	
<b>Total Personal Emoluments</b>	<b>£570,000</b>	<b>£0</b>	<b>£13,705</b>	<b>£583,705</b>	<b>£583,701.56</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£570,000</b>	<b>£0</b>	<b>£13,705</b>	<b>£583,705</b>	<b>£583,701.56</b>	<b>£3.44</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£11,000	£0	£0	£11,000	£14,096.46	
2(1)(b) Electricity and Water	£6,000	£0	£0	£6,000	£6,086.87	
2(1)(c) Telephone Service	£12,000	£0	£0	£12,000	£11,725.17	
2(1)(d) Printing and Stationery	£6,000	£0	£0	£6,000	£5,926.72	
2(1)(e) Contracted Services: Office Cleaning - ABC Services Ltd	£16,000	£0	£0	£16,000	£15,740.92	
<b>Total Office Expenses</b>	<b>£51,000</b>	<b>£0</b>	<b>£0</b>	<b>£51,000</b>	<b>£53,576.14</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Jurors	£5,000	£0	(£3,650)	£1,350	£1,341.97	
2(2)(b) Law Books	£9,000	£0	£0	£9,000	£8,843.07	
2(2)(c) Law Reports Production	£40,000	£0	£0	£40,000	£40,000.00	
2(2)(d) Equipment Maintenance	£3,000	£0	£0	£3,000	£2,245.00	
2(2)(e) Binding of Registers	£4,000	£0	£0	£4,000	£4,000.00	
2(2)(f) Court Training	£5,000	£0	(£1,540)	£3,460	£1,060.42	
2(2)(g) Conferences	£5,000	£0	£0	£5,000	£1,907.09	
2(2)(h) Independent Expert Fees	£2,000	£0	£0	£2,000	£5,827.50	
<b>Total Operational Expenses</b>	<b>£73,000</b>	<b>£0</b>	<b>(£5,190)</b>	<b>£67,810</b>	<b>£65,225.05</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£124,000</b>	<b>£0</b>	<b>(£5,190)</b>	<b>£118,810</b>	<b>£118,801.19</b>	<b>£8.81</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11B :- COURTS - SUPREME COURT</b>						
<b>11B :- COURTS - SUPREME COURT</b>						
<b>SUMMARY</b>						
Personal Emoluments	£570,000	£0	£13,705	£583,705	£583,701.56	£3.44
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£570,000	£0	£13,705	£583,705	£583,701.56	£3.44
Other Charges	£124,000	£0	(£5,190)	£118,810	£118,801.19	£8.81
<b>TOTAL COURTS - SUPREME COURT</b>	<b>£694,000</b>	<b>£0</b>	<b>£8,515</b>	<b>£702,515</b>	<b>£702,502.75</b>	<b>£12.25</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11C :- COURTS - MAGISTRATES' AND CORONER'S COURT</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£320,000	£0	£4,989	£324,989	£334,910.55	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£10,000	£0	£0	£10,000	£11,762.33	
1(1)(c) Allowances	£20,000	£0	£0	£20,000	£12,282.73	
1(1)(d) Temporary Assistance	£33,000	£0	£0	£33,000	£29,031.19	
1(1)(e) Gratuities	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£383,000</b>	<b>£0</b>	<b>£4,989</b>	<b>£387,989</b>	<b>£387,986.80</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£383,000</b>	<b>£0</b>	<b>£4,989</b>	<b>£387,989</b>	<b>£387,986.80</b>	<b>£2.20</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£5,000	£0	£0	£5,000	£5,082.31	
2(1)(b) Electricity and Water	£3,000	£0	£0	£3,000	£2,812.95	
2(1)(c) Telephone Service	£5,000	£0	£0	£5,000	£5,816.75	
2(1)(d) Printing and Stationery	£4,000	£0	(£20)	£3,980	£3,884.61	
2(1)(e) Contracted Services: Office Cleaning - ABC Services Company Ltd	£6,000	£0	£0	£6,000	£5,382.00	
<b>Total Office Expenses</b>	<b>£23,000</b>	<b>£0</b>	<b>(£20)</b>	<b>£22,980</b>	<b>£22,978.62</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Witnesses and Jurors Expenses	£13,000	£0	£0	£13,000	£21,188.15	
2(2)(b) Commonwealth Magistrates Association	£1,000	£0	£0	£1,000	£1,225.00	
2(2)(c) Law Books	£3,000	£0	(£214)	£2,786	£1,340.00	
2(2)(d) Justices Training	£12,000	£0	£0	£12,000	£5,948.41	
2(2)(e) Independent Experts Fees	£3,000	£0	(£1,660)	£1,340	£0.00	
2(2)(f) Security Expenses	£2,000	£0	£0	£2,000	£2,423.00	
<b>Total Operational Expenses</b>	<b>£34,000</b>	<b>£0</b>	<b>(£1,874)</b>	<b>£32,126</b>	<b>£32,124.56</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£57,000</b>	<b>£0</b>	<b>(£1,894)</b>	<b>£55,106</b>	<b>£55,103.18</b>	<b>£2.82</b>

<b>HEADS AND ITEMS</b>	<b>ORIGINAL ESTIMATE 2009/10</b>	<b>SUPPLE- MENTARY</b>	<b>VIREMENT</b>	<b>TOTAL AUTHORISED</b>	<b>ACTUAL EXPENDITURE</b>	<b>(EXCESS) OR SAVING</b>
<b>11C :- COURTS - MAGISTRATES' AND CORONER'S COURT</b>						
<b>11C :- COURTS - MAGISTRATES' AND CORONER'S COURT</b>						
<b>SUMMARY</b>						
Personal Emoluments	£383,000	£0	£4,989	£387,989	£387,986.80	£2.20
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£383,000	£0	£4,989	£387,989	£387,986.80	£2.20
Other Charges	£57,000	£0	(£1,894)	£55,106	£55,103.18	£2.82
<b>TOTAL COURTS - MAGISTRATES' AND CORONER'S COURT</b>	<b>£440,000</b>	<b>£0</b>	<b>£3,095</b>	<b>£443,095</b>	<b>£443,089.98</b>	<b>£5.02</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11D :- ATTORNEY GENERAL'S CHAMBERS</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£500,000	£0	£0	£500,000	£492,577.71	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£2,000	£0	£0	£2,000	£1,259.09	
1(1)(c) Allowances	£20,000	£0	£0	£20,000	£6,755.92	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
1(1)(e) Gratuities	£23,000	£0	£0	£23,000	£26,547.26	
<b>Total Personal Emoluments</b>	<b>£545,000</b>	<b>£0</b>	<b>£0</b>	<b>£545,000</b>	<b>£527,139.98</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£545,000</b>	<b>£0</b>	<b>£0</b>	<b>£545,000</b>	<b>£527,139.98</b>	<b>£17,860.02</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£4,000	£0	£0	£4,000	£3,321.73	
2(1)(b) Electricity and Water	£3,000	£0	£0	£3,000	£3,071.75	
2(1)(c) Telephone Service	£7,000	£0	£0	£7,000	£6,965.29	
2(1)(d) Printing and Stationery	£2,000	£0	£0	£2,000	£2,420.12	
<b>Total Office Expenses</b>	<b>£16,000</b>	<b>£0</b>	<b>£0</b>	<b>£16,000</b>	<b>£15,778.89</b>	
<b>Operational Expenses</b>						
2(2)(a) Law Books	£50,000	£0	£0	£50,000	£60,938.48	
2(2)(b) Private Sector Prosecution Fees	£15,000	£0	£0	£15,000	£4,869.12	
2(2)(c) Witnesses	£10,000	£0	£0	£10,000	£6,168.82	
<b>Total Operational Expenses</b>	<b>£75,000</b>	<b>£0</b>	<b>£0</b>	<b>£75,000</b>	<b>£71,976.42</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£91,000</b>	<b>£0</b>	<b>£0</b>	<b>£91,000</b>	<b>£87,755.31</b>	<b>£3,244.69</b>
<b>11D :- ATTORNEY GENERAL'S CHAMBERS</b>						
<b>SUMMARY</b>						
Personal Emoluments	£545,000	£0	£0	£545,000	£527,139.98	£17,860.02
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£545,000</b>	<b>£0</b>	<b>£0</b>	<b>£545,000</b>	<b>£527,139.98</b>	<b>£17,860.02</b>
Other Charges	£91,000	£0	£0	£91,000	£87,755.31	£3,244.69
<b>TOTAL ATTORNEY GENERAL'S CHAMBERS</b>	<b>£636,000</b>	<b>£0</b>	<b>£0</b>	<b>£636,000</b>	<b>£614,895.29</b>	<b>£21,104.71</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11E :- PRISON</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£820,000	£0	£64,740	£884,740	£884,999.78	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£2,000	£0	£0	£2,000	£1,738.26	
1(1)(c) Allowances	£29,000	£0	£12,520	£41,520	£41,517.23	
1(1)(d) Temporary Assistance	£60,000	£0	£31,040	£91,040	£91,040.37	
<b>Total Personal Emoluments</b>	<b>£911,000</b>	<b>£0</b>	<b>£108,300</b>	<b>£1,019,300</b>	<b>£1,019,295.64</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£911,000</b>	<b>£0</b>	<b>£108,300</b>	<b>£1,019,300</b>	<b>£1,019,295.64</b>	<b>£4.36</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£3,000	£0	£195	£3,195	£3,196.40	
2(1)(b) Electricity and Water	£39,000	£0	£5,670	£44,670	£45,678.77	
2(1)(c) Telephone Service	£9,000	£0	£0	£9,000	£9,037.42	
2(1)(d) Printing and Stationery	£1,000	£0	£0	£1,000	£958.04	
<b>Total Office Expenses</b>	<b>£52,000</b>	<b>£0</b>	<b>£5,865</b>	<b>£57,865</b>	<b>£58,870.63</b>	
<b>Operational Expenses</b>						
2(2)(a) Maintenance of Equipment	£8,000	£0	£0	£8,000	£8,465.74	
2(2)(b) Domestic Equipment	£7,000	£0	£0	£7,000	£13,856.14	
2(2)(c) Facilities Repairs and Upgrading	£12,000	£0	£0	£12,000	£10,200.36	
2(2)(d) Uniforms	£7,000	£0	£0	£7,000	£7,178.49	
2(2)(e) Training Courses	£8,000	£0	£0	£8,000	£350.00	
<b>Contracted Services</b>						
2(2)(f) Radio Communications - Gibtelecom Ltd	£11,000	£0	£0	£11,000	£11,263.50	
2(2)(g) Cleaning Services - Mediterranean Cleaning Services Ltd	£11,000	£0	£0	£11,000	£11,672.89	
<b>Total Operational Expenses</b>	<b>£64,000</b>	<b>£0</b>	<b>£0</b>	<b>£64,000</b>	<b>£62,987.12</b>	
<b>Expenses on Prisoners</b>						
2(3)(a) Workshop and Rehabilitation of Prisoners	£20,000	£0	£2,690	£22,690	£23,063.56	
2(3)(b) Maintenance of Prisoners	£155,000	£0	£60,370	£215,370	£215,366.85	

<b>HEADS AND ITEMS</b>	<b>ORIGINAL ESTIMATE 2009/10</b>	<b>SUPPLEMENTARY</b>	<b>VIREMENT</b>	<b>TOTAL AUTHORISED</b>	<b>ACTUAL EXPENDITURE</b>	<b>(EXCESS) OR SAVING</b>
<b>11E :- PRISON</b>						
2(3)(c) Clothing for Prisoners	£3,000	£0	£0	£3,000	£2,625.99	
2(3)(d) Prisoners Wage Scheme	£10,000	£0	£4,515	£14,515	£14,513.50	
<b>Total Expenses on Prisoners</b>	<b>£188,000</b>	<b>£0</b>	<b>£67,575</b>	<b>£255,575</b>	<b>£255,569.90</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£304,000</b>	<b>£0</b>	<b>£73,440</b>	<b>£377,440</b>	<b>£377,427.65</b>	<b>£12.35</b>
<b>11E :- PRISON SUMMARY</b>						
Personal Emoluments	£911,000	£0	£108,300	£1,019,300	£1,019,295.64	£4.36
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£911,000</b>	<b>£0</b>	<b>£108,300</b>	<b>£1,019,300</b>	<b>£1,019,295.64</b>	<b>£4.36</b>
<b>Other Charges</b>	<b>£304,000</b>	<b>£0</b>	<b>£73,440</b>	<b>£377,440</b>	<b>£377,427.65</b>	<b>£12.35</b>
<b>TOTAL PRISON</b>	<b>£1,215,000</b>	<b>£0</b>	<b>£181,740</b>	<b>£1,396,740</b>	<b>£1,396,723.29</b>	<b>£16.71</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11F :- POLICING</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£8,200,000	£0	(£144,283)	£8,055,717	£7,852,078.71	
1(1)(b)(i) Overtime - Conditioned	£570,000	£0	£0	£570,000	£250,245.17	
1(1)(b)(ii) Overtime - Emergency	£40,000	£0	£0	£40,000	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£100,000	£0	£0	£100,000	£468,262.24	
1(1)(c) Allowances	£360,000	£0	£0	£360,000	£341,974.75	
1(1)(d) Temporary Assistance	£1,000	£0	£0	£1,000	£2,766.19	
<b>Total Personal Emoluments</b>	<b>£9,271,000</b>	<b>£0</b>	<b>(£144,283)</b>	<b>£9,126,717</b>	<b>£8,915,327.06</b>	
<b>Industrial Wages</b>						
1(2)(a) Basic Wages	£63,000	£0	£0	£63,000	£67,534.94	
1(2)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(2)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(2)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(2)(b)(iv) Overtime - Discretionary	£15,000	£0	£0	£15,000	£15,614.58	
1(2)(c) Allowances	£1,000	£0	£0	£1,000	£957.05	
<b>Total Industrial Wages</b>	<b>£79,000</b>	<b>£0</b>	<b>£0</b>	<b>£79,000</b>	<b>£84,106.57</b>	
<b>TOTAL PAYROLL</b>	<b>£9,350,000</b>	<b>£0</b>	<b>(£144,283)</b>	<b>£9,205,717</b>	<b>£8,999,433.63</b>	<b>£206,283.37</b>
<b>OTHER CHARGES</b>						
<b>Police Office Expenses</b>						
2(1)(a) General Expenses	£45,000	£0	£1,487	£46,487	£46,486.74	
2(1)(b) Electricity and Water	£40,000	£0	£14,789	£54,789	£54,788.05	
2(1)(c) Telephone Service	£80,000	£0	£0	£80,000	£79,964.98	
2(1)(d) Printing and Stationery	£25,000	£0	£12,520	£37,520	£37,555.97	
<b>Contracted Services</b>						
2(1)(e) Office Cleaning Services - ABC Services Ltd	£30,000	£0	£649	£30,649	£30,648.86	
2(1)(f) Security Services - Watch-It Ltd	£10,000	£0	£176	£10,176	£10,176.00	
<b>Total Police Office Expenses</b>	<b>£230,000</b>	<b>£0</b>	<b>£29,621</b>	<b>£259,621</b>	<b>£259,620.60</b>	
<b>Operational Expenses</b>						
2(2)(a) Transport Expenses	£27,000	£0	£13,881	£40,881	£40,880.69	
2(2)(b)(i) Motor Boats and Launches - Maintenance	£17,000	£0	£29,330	£46,330	£46,329.35	
2(2)(b)(ii) Fuel and Lubricants	£35,000	£0	£23,534	£58,534	£58,533.63	
2(2)(c) Investigation Expenses	£105,000	£0	£17,348	£122,348	£122,347.24	
2(2)(d) Subsistence of Prisoners	£7,000	£0	£6,684	£13,684	£13,683.71	
2(2)(e) Uniforms and Equipment	£82,000	£0	£18,740	£100,740	£100,739.86	

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>11F :- POLICING</b>						
2(2)(f) Repatriation Expenses	£1,000	£0	£0	£1,000	£923.00	
<b>Contracted Services</b>						
2(2)(g) Professional Fees	£47,000	£0	£2,333	£49,333	£51,795.68	
2(2)(h) Contribution to Interpol	£8,000	£0	£740	£8,740	£8,740.00	
2(2)(i) Radio Communication System - Gibtelecom Ltd	£123,000	£0	£0	£123,000	£120,613.50	
<b>Total Operational Expenses</b>	<b>£452,000</b>	<b>£0</b>	<b>£112,590</b>	<b>£564,590</b>	<b>£564,586.66</b>	
2(3) Training Courses and Conferences	£90,000	£0	£0	£90,000	£89,729.43	
2(4) Gibraltar Police Authority Expenses	£51,000	£0	£1,050	£52,050	£58,772.14	
<b>Total</b>	<b>£141,000</b>	<b>£0</b>	<b>£1,050</b>	<b>£142,050</b>	<b>£148,501.57</b>	
<b>Gibraltar Co-Ordinating Centre for Criminal Intelligence and Drugs</b>						
2(5)(a) General Expenses	£1,000	£0	£0	£1,000	£155.47	
2(5)(b) Electricity and Water	£2,000	£0	£0	£2,000	£1,611.18	
2(5)(c) Telephone Service	£4,000	£0	£0	£4,000	£3,205.89	
2(5)(d) Printing and Stationery	£1,000	£0	£0	£1,000	£531.28	
2(5)(e) Office Rent and Service Charges	£46,000	£0	£0	£46,000	£46,028.29	
2(5)(f) Office Cleaning - Europroperty Cleaners Ltd	£2,000	£0	£0	£2,000	£2,160.00	
<b>Operational Expenses</b>						
2(5)(g) Computer and Office Equipment Expenses	£3,000	£0	£0	£3,000	£2,973.94	
2(5)(h) Investigation and Research	£5,000	£0	£0	£5,000	£4,129.50	
2(5)(i) Travelling Expenses	£10,000	£0	£0	£10,000	£6,266.37	
2(5)(j) Contribution to Egmont	£3,000	£0	£0	£3,000	£3,480.08	
<b>Total Gibraltar Co-Ordinating Centre for Criminal Intelligence and Drugs</b>	<b>£77,000</b>	<b>£0</b>	<b>£0</b>	<b>£77,000</b>	<b>£70,542.00</b>	
2(6) Ex-Gratia Payments	£0	£0	£1,022	£1,022	£1,021.63	
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£1,022</b>	<b>£1,022</b>	<b>£1,021.63</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£900,000</b>	<b>£0</b>	<b>£144,283</b>	<b>£1,044,283</b>	<b>£1,044,272.46</b>	<b>£10.54</b>

## 11F :- POLICING

### SUMMARY

Personal Emoluments	£9,271,000	£0	(£144,283)	£9,126,717	£8,915,327.06	£211,389.94
Industrial Wages	£79,000	£0	£0	£79,000	£84,106.57	(£5,106.57)
<b>Total Payroll</b>	<b>£9,350,000</b>	<b>£0</b>	<b>(£144,283)</b>	<b>£9,205,717</b>	<b>£8,999,433.63</b>	<b>£206,283.37</b>
Other Charges	£900,000	£0	£144,283	£1,044,283	£1,044,272.46	£10.54
<b>TOTAL POLICING</b>	<b>£10,250,000</b>	<b>£0</b>	<b>£0</b>	<b>£10,250,000</b>	<b>£10,043,706.09</b>	<b>£206,293.91</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>12 :- IMMIGRATION AND CIVIL STATUS</b>						
<b>PAYROLL</b>						
<b>Personal Emoluments</b>						
1(1)(a) Salaries	£436,000	£0	£22,085	£458,085	£470,044.45	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£25,000	£0	£3,650	£28,650	£28,648.67	
1(1)(c) Allowances	£20,000	£0	£0	£20,000	£8,035.66	
1(1)(d) Overtime - Marriage Ceremonies	£5,000	£0	£3,675	£8,675	£8,675.00	
<b>Total Personal Emoluments</b>	<b>£486,000</b>	<b>£0</b>	<b>£29,410</b>	<b>£515,410</b>	<b>£515,403.78</b>	
<b>Industrial Wages</b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£486,000</b>	<b>£0</b>	<b>£29,410</b>	<b>£515,410</b>	<b>£515,403.78</b>	<b>£6.22</b>
<b>OTHER CHARGES</b>						
<b>Office Expenses</b>						
2(1)(a) General Expenses	£6,000	£0	£0	£6,000	£5,627.56	
2(1)(b) Electricity and Water	£5,000	£0	£0	£5,000	£5,623.84	
2(1)(c) Telephone Service	£14,000	£0	£0	£14,000	£13,415.27	
2(1)(d) Printing and Stationery	£10,000	£0	£0	£10,000	£9,157.17	
<b>Total Office Expenses</b>	<b>£35,000</b>	<b>£0</b>	<b>£0</b>	<b>£35,000</b>	<b>£33,823.84</b>	
<b>Operational Expenses</b>						
2(2)(a) Rebinding of Registers	£1,000	£0	£0	£1,000	£490.00	
2(2)(b) EU Format Passports	£120,000	£0	£0	£120,000	£112,810.72	
2(2)(c) Identity and Residence Cards	£18,000	£0	£0	£18,000	£15,214.72	
2(2)(d) Marriages	£1,000	£0	£0	£1,000	£193.00	
<b>Total Operational Expenses</b>	<b>£140,000</b>	<b>£0</b>	<b>£0</b>	<b>£140,000</b>	<b>£128,708.44</b>	
2(3) Control of Entry Points into Gibraltar - Security and Immigration Ltd - Contracted Service	£1,910,000	£0	£89,685	£1,999,685	£2,012,149.20	
<b>Total</b>	<b>£1,910,000</b>	<b>£0</b>	<b>£89,685</b>	<b>£1,999,685</b>	<b>£2,012,149.20</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£2,085,000</b>	<b>£0</b>	<b>£89,685</b>	<b>£2,174,685</b>	<b>£2,174,681.48</b>	<b>£3.52</b>
<b>12 :- IMMIGRATION AND CIVIL STATUS</b>						
<b>SUMMARY</b>						
Personal Emoluments	£486,000	£0	£29,410	£515,410	£515,403.78	£6.22
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£486,000</b>	<b>£0</b>	<b>£29,410</b>	<b>£515,410</b>	<b>£515,403.78</b>	<b>£6.22</b>
Other Charges	£2,085,000	£0	£89,685	£2,174,685	£2,174,681.48	£3.52
<b>TOTAL IMMIGRATION AND CIVIL STATUS</b>	<b>£2,571,000</b>	<b>£0</b>	<b>£119,095</b>	<b>£2,690,095</b>	<b>£2,690,085.26</b>	<b>£9.74</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>13 :- PARLIAMENT</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£84,000	£0	£3,845	£87,845	£91,305.55	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£8,000	£0	£0	£8,000	£7,554.21	
1(1)(c) Allowances	£5,000	£0	£0	£5,000	£1,984.08	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£97,000</b>	<b>£0</b>	<b>£3,845</b>	<b>£100,845</b>	<b>£100,843.84</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£97,000</b>	<b>£0</b>	<b>£3,845</b>	<b>£100,845</b>	<b>£100,843.84</b>	<b>£1.16</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£5,000	£0	£0	£5,000	£5,003.66	
2(1)(b) Electricity and Water	£2,000	£0	£0	£2,000	£1,504.95	
2(1)(c) Telephone Service	£3,000	£0	£0	£3,000	£2,239.65	
2(1)(d) Printing and Stationery	£3,000	£0	£0	£3,000	£1,848.03	
2(1)(e) Contracted Services: Office Cleaning - Mediterranean Cleaning Services Ltd	£4,000	£0	£0	£4,000	£4,668.80	
<b>Total Office Expenses</b>	<b>£17,000</b>	<b>£0</b>	<b>£0</b>	<b>£17,000</b>	<b>£15,265.09</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Commonwealth Parliamentary Association Expenses	£40,000	£0	£0	£40,000	£61,638.45	
2(2)(b) Secretarial Assistance to the Leader of the Opposition	£500	£0	£0	£500	£500.04	
2(2)(c) Select Committees	£500	£0	£0	£500	£0.00	
2(2)(d) Contracted Services: Recording Equipment - Sound Reinforcement Systems Ltd	£3,000	£0	£0	£3,000	£3,200.00	
<b>Total Operational Expenses</b>	<b>£44,000</b>	<b>£0</b>	<b>£0</b>	<b>£44,000</b>	<b>£65,338.49</b>	
<b><i>Elected Members</i></b>						
2(3)(a) Members Allowances	£478,000	£0	£7,370	£485,370	£498,314.82	
2(3)(b) Ministers and Office Holders Allowances	£548,000	£0	£11,835	£559,835	£580,612.01	
<b>Total Elected Members</b>	<b>£1,026,000</b>	<b>£0</b>	<b>£19,205</b>	<b>£1,045,205</b>	<b>£1,078,926.83</b>	
2(4) European Parliament Election Expenses	£100,000	£0	£0	£100,000	£46,670.89	
<b>Total</b>	<b>£100,000</b>	<b>£0</b>	<b>£0</b>	<b>£100,000</b>	<b>£46,670.89</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£1,187,000</b>	<b>£0</b>	<b>£19,205</b>	<b>£1,206,205</b>	<b>£1,206,201.30</b>	<b>£3.70</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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**13 :- PARLIAMENT**

**13 :- PARLIAMENT**

**SUMMARY**

Personal Emoluments	£97,000	£0	£3,845	£100,845	£100,843.84	£1.16
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
Total Payroll	£97,000	£0	£3,845	£100,845	£100,843.84	£1.16
Other Charges	£1,187,000	£0	£19,205	£1,206,205	£1,206,201.30	£3.70
<b>TOTAL PARLIAMENT</b>	<b>£1,284,000</b>	<b>£0</b>	<b>£23,050</b>	<b>£1,307,050</b>	<b>£1,307,045.14</b>	<b>£4.86</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>14 :- GIBRALTAR AUDIT OFFICE</b>						
<b><u>PAYROLL</u></b>						
<b><i>Personal Emoluments</i></b>						
1(1)(a) Salaries	£535,000	£0	£13,060	£548,060	£551,460.69	
1(1)(b)(i) Overtime - Conditioned	£0	£0	£0	£0	£0.00	
1(1)(b)(ii) Overtime - Emergency	£0	£0	£0	£0	£0.00	
1(1)(b)(iii) Overtime - Manning Level Maintenance	£0	£0	£0	£0	£0.00	
1(1)(b)(iv) Overtime - Discretionary	£13,000	£0	£0	£13,000	£25,735.99	
1(1)(c) Allowances	£27,000	£0	£0	£27,000	£10,859.29	
1(1)(d) Temporary Assistance	£0	£0	£0	£0	£0.00	
<b>Total Personal Emoluments</b>	<b>£575,000</b>	<b>£0</b>	<b>£13,060</b>	<b>£588,060</b>	<b>£588,055.97</b>	
<b><i>Industrial Wages</i></b>						
1(2)	£0	£0	£0	£0	£0.00	
<b>Total Industrial Wages</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0.00</b>	
<b>TOTAL PAYROLL</b>	<b>£575,000</b>	<b>£0</b>	<b>£13,060</b>	<b>£588,060</b>	<b>£588,055.97</b>	<b>£4.03</b>
<b><u>OTHER CHARGES</u></b>						
<b><i>Office Expenses</i></b>						
2(1)(a) General Expenses	£6,000	£0	£0	£6,000	£5,881.67	
2(1)(b) Electricity and Water	£3,000	£0	£0	£3,000	£3,742.14	
2(1)(c) Telephone Service	£5,000	£0	£0	£5,000	£4,958.30	
2(1)(d) Printing and Stationery	£4,000	£0	£0	£4,000	£3,357.45	
2(1)(e) Contracted Services: Office Cleaning - Trafalgar Cleaning Services Ltd	£5,000	£0	£0	£5,000	£5,349.64	
<b>Total Office Expenses</b>	<b>£23,000</b>	<b>£0</b>	<b>£0</b>	<b>£23,000</b>	<b>£23,289.20</b>	
<b><i>Operational Expenses</i></b>						
2(2)(a) Audit Training	£13,000	£0	(£605)	£12,395	£9,454.50	
2(2)(b) Computer and Office Equipment	£12,000	£0	£0	£12,000	£14,613.68	
2(2)(c) Office Works and Maintenance	£1,000	£0	£0	£1,000	£1,074.60	
<b>Total Operational Expenses</b>	<b>£26,000</b>	<b>£0</b>	<b>(£605)</b>	<b>£25,395</b>	<b>£25,142.78</b>	
2(3) Professional Audit Fees	£50,000	£0	£0	£50,000	£49,963.00	
<b>Total</b>	<b>£50,000</b>	<b>£0</b>	<b>£0</b>	<b>£50,000</b>	<b>£49,963.00</b>	
<b>TOTAL OTHER CHARGES</b>	<b>£99,000</b>	<b>£0</b>	<b>(£605)</b>	<b>£98,395</b>	<b>£98,394.98</b>	<b>£0.02</b>
<b>14 :- GIBRALTAR AUDIT OFFICE</b>						
<b>SUMMARY</b>						
Personal Emoluments	£575,000	£0	£13,060	£588,060	£588,055.97	£4.03
Industrial Wages	£0	£0	£0	£0	£0.00	£0.00
<b>Total Payroll</b>	<b>£575,000</b>	<b>£0</b>	<b>£13,060</b>	<b>£588,060</b>	<b>£588,055.97</b>	<b>£4.03</b>
Other Charges	£99,000	£0	(£605)	£98,395	£98,394.98	£0.02
<b>TOTAL GIBRALTAR AUDIT OFFICE</b>	<b>£674,000</b>	<b>£0</b>	<b>£12,455</b>	<b>£686,455</b>	<b>£686,450.95</b>	<b>£4.05</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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**15 :- SUPPLEMENTARY PROVISION**

1(a) Pay Settlements	£4,000,000	£0	(£2,363,425)	£1,636,575	£0.00	
1(b) Supplementary Funding	£4,500,000	£0	(£6,017,455)	(£1,517,455)	£0.00	
<b>TOTAL</b>	<b>£8,500,000</b>	<b>£0</b>	<b>(£8,380,880)</b>	<b>£119,120</b>	<b>£0.00</b>	<b>£119,120.00</b>

**15 :- SUPPLEMENTARY PROVISION**

**SUMMARY**

<b>TOTAL SUPPLEMENTARY PROVISION</b>	<b>£8,500,000</b>	<b>£0</b>	<b>(£8,380,880)</b>	<b>£119,120</b>	<b>£0.00</b>	<b>£119,120.00</b>
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HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>16 :- EXCEPTIONAL EXPENDITURE</b>						
1(a) Tribunal under Section 64 of the Constitution	£1,000	£406,000	£0	£407,000	£406,590.99	
1(b) Swine Flu Expenses	£0	£366,000	£0	£366,000	£365,786.55	
<b>TOTAL</b>	<b>£1,000</b>	<b>£772,000</b>	<b>£0</b>	<b>£773,000</b>	<b>£772,377.54</b>	<b>£622.46</b>

## 16 :- EXCEPTIONAL EXPENDITURE

### SUMMARY

<b>TOTAL EXCEPTIONAL EXPENDITURE</b>	<b>£1,000</b>	<b>£772,000</b>	<b>£0</b>	<b>£773,000</b>	<b>£772,377.54</b>	<b>£622.46</b>
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HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
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#### **17 :- CONSOLIDATED FUND CONTRIBUTIONS**

1 Contribution to the Improvement and Development Fund	£12,000,000	£0	£0	£12,000,000	£12,000,000.00	
<b>TOTAL Contribution to the Improvement and Development Fund</b>	<b>£12,000,000</b>	<b>£0</b>	<b>£0</b>	<b>£12,000,000</b>	<b>£12,000,000.00</b>	<b>£0.00</b>
2 Contribution to Statutory Benefits Fund	£8,500,000	£0	£0	£8,500,000	£8,500,000.00	
<b>TOTAL Contribution to Statutory Benefits Fund</b>	<b>£8,500,000</b>	<b>£0</b>	<b>£0</b>	<b>£8,500,000</b>	<b>£8,500,000.00</b>	<b>£0.00</b>

#### **17 :- CONSOLIDATED FUND CONTRIBUTIONS**

##### **SUMMARY**

<b>TOTAL CONSOLIDATED FUND CONTRIBUTIONS</b>	<b>£20,500,000</b>	<b>£0</b>	<b>£0</b>	<b>£20,500,000</b>	<b>£20,500,000.00</b>	<b>£0.00</b>
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**STATEMENT OF UNAUTHORISED EXPENDITURE**  
**FOR THE YEAR ENDED 31 MARCH 2010**

(a) Expenditure not covered by Appropriation (Section 69 of the Gibraltar Constitution Order 2006)

There has been no expenditure incurred that has not been covered by Appropriation Law in the financial year ended 31 March 2010.

(b) Unauthorised use of Savings (Section 45 of the Public Finance (Control and Audit) Act)

There has been no unauthorised use of expenditure savings in the financial year ended 31 March 2010.

**LIQUID RESERVES**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Bank of Scotland GBP Interest Bearing Current A/c	£5,334.65	100.000	£5,334.65	£5,334.65
Cash held with Crown Agents	£71.17	100.000	£71.17	£71.17
	£5,405.82		£5,405.82	£5,405.82
Savings Bank Fund: On-Call Investment Account	£215,375,635.75	100.000	£215,375,635.75	£215,375,635.75
Cash held in Barclays Bank PLC	£8,413,523.48	100.000	£8,413,523.48	£8,413,523.48
Cash held in Natwest Bank	£7,049,019.68	100.000	£7,049,019.68	£7,049,019.68
Crown Agents General Account	£14,626.62	100.000	£14,626.62	£14,626.62
Cash in Hand	£407,861.63	100.000	£407,861.63	£407,861.63
Barclays Bank Euro Account	£7,845,136.76	100.000	£7,845,136.76	£7,845,136.76
Royal Bank of Scotland Int. Euro Account	£13,254,952.63	100.000	£13,254,952.63	£13,254,952.63
	<b>£252,366,162.37</b>		<b>£252,366,162.37</b>	<b>£252,366,162.37</b>

**SUMMARY OF RESERVES**

	£'m
Consolidated Fund	£292.3
Improvement and Development Fund	£26.2
	<hr/> £318.5
Less Advance to Government Companies	(£69.1)
Cash Reserves	<hr/> £249.4
Statutory Bodies	£0.1
Overall Cash Reserves	<hr/> £249.5
Contingencies	£0.4
Other Funds	£2.5
Liquid Reserves	<hr/> <hr/> £252.4

## STATEMENT OF SHAREHOLDINGS AS AT 31 MARCH 2010

DESCRIPTION OF SHARES	AUTHORISED AND ISSUED SHARE CAPITAL	NOMINAL VALUE OF SHARES HELD BY GOVERNMENT	COST OF SHARES	TOTAL BOOK VALUE ON 31 3 10
Gibraltar Investment (Holdings) Limited	£100,116,428.00	£100,116,427.00	£100,116,427.00	£43,649,038.00
Gibraltar Investment (Holdings) Limited - Redeemable Preference Shares	£25,000,000.00	£25,000,000.00	£25,000,000.00	£25,000,000.00
Gibtelecom Limited	£15,000.00	£7,500.00	£7,500,000.00	£7,500,000.00
AquaGib Limited	£4,500,000.00	£1,500,000.00	£1,500,000.00	£1,500,000.00
	<b>£129,631,428.00</b>	<b>£126,623,927.00</b>	<b>£134,116,427.00</b>	<b>£77,649,038.00</b>

Basis of Valuation of Shares: If there has been a decline (for other than a temporary period) in the value of the shares - as measured by the net asset value reflected in the latest available audited accounts of the company - the value of the shares is written-down accordingly, otherwise, shares are reflected at cost.

## DEPOSIT ACCOUNTS AS AT 31 MARCH 2010

### Controlling Officers:

Accountant General	£3,177,541.03	
Principal Secretary, Family, Youth and Community Affairs	£728,445.71	
Collector of Customs	£668,588.52	
Commissioner of Income Tax	£614,643.11	
Principal Secretary, Enterprise, Development, Technology and Transport	£536,767.18	
Chief Executive, Technical Services	£323,325.39	
Principal Secretary, Employment, Labour and Industrial Relations	£244,099.00	
Financial Secretary	£232,817.59	
Head of Finance Centre Licensing Unit	£157,381.25	
Clerk to the Justices	£123,278.81	
Principal Secretary, Housing (Principal Housing Officer)	£75,361.08	
Director of Education and Training	£40,398.04	
Post Office Manager	£29,189.95	
Principal Secretary, Environment and Tourism	£26,693.80	
Registrar, Supreme Court	£19,046.63	
Principal Secretary, Culture & Heritage	£13,973.25	
Others	£1,142.02	
		£7,012,692.36

### Other Governments, Administrations,

#### Public Corporations or Institutions:

Chief Executive, Gibraltar Electricity Authority	£232,104.22	
Chief Executive, Gibraltar Health Authority	£124,920.17	
Chief Executive, Gibraltar Sports and Leisure Authority	£1,336.82	
		£358,361.21
Government-Owned Companies		£8,948,109.52
Municipal Services Deposits		£1,013,969.48
Government Lottery		£194,991.32
Municipal Services Deductions		£160,143.31
Cheques Unpresented		£106,635.05
Trade Union Fees		£75,040.03
Gibraltar Port Authority		£120,398.19
Gibraltar Health Authority		£6,312.10
Gibraltar Sports and Leisure Authority		£1,587.39
Gibraltar Development Corporation		£918.30
Gibraltar Electricity Authority		£784.16
Care Agency		£648.01
		<u>£18,000,590.43</u>

**DEPOSIT ACCOUNT**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Natwest Bank	£8,948,109.52		£8,948,109.52	£8,948,109.52
Barclays Bank	£100,701.03		£100,701.03	£100,701.03
	£9,048,810.55	100.000	£9,048,810.55	£9,048,810.55

## **ADVANCE ACCOUNTS AS AT 31st MARCH 2010**

### **Controlling Officers:**

Accountant General	£426,730.02	
Post Office Manager	£55,754.27	
Head of Finance Centre Licensing Unit	£16,523.50	
Others	£32,841.73	
	<hr/>	£531,849.52

### **Other Governments, Administrations, Public Corporations or Institutions:**

Chief Executive, Gibraltar Health Authority	£71,282.06	
Chief Executive, Gibraltar Port Authority	£69,666.55	
	<hr/>	£140,948.61
Government Owned Companies	£69,082,786.00	
Land Property Services	£1,419,386.27	
AquaGib Ltd	£957,447.59	
Others	£2,107,759.54	
	<hr/>	£73,567,379.40
		<hr/> <hr/>
		£74,240,177.53

## UNRETIRED IMPRESTS AS AT 31 MARCH 2010

Principal Secretary, Family, Youth and Community Affairs	£600,200.00
Post Office Manager	£480,600.00
Commissioner of Income Tax	£80,600.00
Chief Executive, Gibraltar Health Authority	£46,560.00
Collector of Customs	£40,940.00
Chief Executive, Care Agency	£16,535.00
Principal Secretary, Environment and Tourism	£11,698.97
Clerk to the Justices	£8,100.00
Principal Secretary, Enterprise, Development, Technology and Transport	£3,405.00
Chief Secretary	£3,380.00
Commissioner of Police	£2,800.00
Registrar, Supreme Court	£2,500.00
Principal Secretary, Housing (Principal Housing Officer)	£780.00
Superintendent of Prison	£700.00
Accountant General	£680.00
Principal Secretary, Immigration and Civil Status	£385.00
Chief Executive, Technical Services	£275.00
Financial Secretary	£200.00
Principal Secretary, Employment, Labour and Industrial Relations	£150.00
Principal Secretary, Environment	£145.00
Principal Auditor	£100.00
Director of Education and Training	£100.00
Chief Executive, Gibraltar Port Authority	£100.00
Principal Secretary, Culture and Heritage	£90.00
Chief Executive, Gibraltar Sports and Leisure Authority	£90.00
Chief Executive, Gibraltar Electricity Authority	£60.00
Clerk to the Parliament	£60.00
Chief Fire Officer	£60.00
	<hr/>
	£1,301,293.97
	<hr/>

**ABSTRACT STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	<u>CREDITS</u>	<u>DEBITS</u>
Consolidated Fund - Revenue	£271,909,332.04	
Consolidated Fund - Expenditure		£249,832,264.88
Special Funds	£291,266,387.49	£276,138,800.41
Investment Account	£556,471,651.97	£619,288,742.65
Advance Account	£126,856,793.44	£165,178,411.77
Deposit Account	£408,132,786.53	£423,489,529.62
Imprest Account	£383,200.50	£453,555.50
Drafts and Remittances	£315,890,441.59	£315,890,441.59
Gibraltar Development Corporation	£7,782,953.77	£8,215,853.23
Gibraltar Health Authority	£76,561,260.77	£76,516,791.37
Elderly Care Agency	£14,571,734.49	£14,571,623.87
Gibraltar Regulatory Authority	£1,139,797.08	£1,139,797.08
Social Services Agency	£11,768,339.28	£11,754,961.17
Gibraltar Electricity Authority	£35,148,461.42	£35,148,675.27
Gibraltar Sports and Leisure Authority	£3,242,557.74	£3,242,079.53
Gibraltar Port Authority	£7,584,070.45	£6,943,741.83
Care Agency	£13,658,573.20	£13,657,925.19
Loans Issued to Sundry Entities	£122,541.72	£76,032.29
Loans Issued by Government	£76,032.29	£122,541.72
Debenture Holders Account	£54,209,000.00	£0.00
Public Debt: Special Issue Government of Gibraltar Pensioners' Monthly Income Debentures 1/5/2010	£532,100.00	£26,000.00
Public Debt: Government of Gibraltar Pensioners' Monthly Income Debentures	£4,420,000.00	£13,782,700.00
Public Debt: Government of Gibraltar Monthly Income Debentures	£8,165,100.00	£5,330,100.00
Public Debt: Special Issue of Government of Gibraltar Monthly Income Debentures 6% to Gibraltar Community Care	£9,466,500.00	£0.00
Public Debt: Special Issue of Government of Gibraltar Pensioners' Monthly Income Debentures 2008	£8,955,100.00	£16,088,500.00
Public Debt: Special Issue of Government of Gibraltar 3-year Fixed Pensioners' Monthly Debentures 2011	£437,000.00	£19,827,800.00
Public Debt: Special Issue of Government of Gibraltar 3-year Fixed Monthly Debentures 2012	£0.00	£31,129,700.00
Loan Account: Barclays Bank PLC	£96,500,000.00	£0.00
Public Debt: Barclays Bank PLC	£0.00	£96,500,000.00
Loan Account: Natwest Bank PLC	£46,500,000.00	£0.00
Public Debt: Natwest Bank PLC	£0.00	£46,500,000.00
Consolidated Fund Revenue	£188,722,400.00	-
Investment Adjustment Account	£633,461.78	£0.00
	<u>£2,561,107,577.55</u>	<u>£2,450,846,568.97</u>
Liquid Reserves on 1 April 2009	£142,105,153.79	-
	<u>£2,703,212,731.34</u>	<u>£2,450,846,568.97</u>
Liquid Reserves on 31 March 2010	-	£252,366,162.37
	<u>£2,703,212,731.34</u>	<u>£2,703,212,731.34</u>

## SPECIAL FUNDS SUMMARY FOR THE YEAR ENDED 31 MARCH 2010

FUND ACCOUNT	FUND ACCOUNT BALANCE ON 1 April 2009	RECEIPTS DURING THE YEAR	PAYMENTS DURING THE YEAR	FUND ACCOUNT BALANCE ON 31 March 2010	INVESTMENTS ON 31 March 2010	LIQUID RESERVES
IMPROVEMENT AND DEVELOPMENT FUND	£78,736,122.47	£21,984,272.01	(£74,482,917.06)	£26,237,477.42	£0.00	£26,237,477.42
OPEN LONG-TERM BENEFITS FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
CLOSED LONG-TERM BENEFITS FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
SHORT-TERM BENEFITS FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
EMPLOYMENT INJURIES INSURANCE FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
SOCIAL ASSISTANCE FUND	£11,536.92	£9,000,000.00	(£8,960,566.10)	£50,970.82	£50,970.82	£0.00
STATUTORY BENEFITS FUND	£20,733,833.28	£24,443,703.44	(£26,727,446.43)	£18,450,090.29	£18,450,090.29	£0.00
NOTE SECURITY FUND	£26,475,381.14	£35,251,351.98	(£35,250,000.00)	£26,476,733.12	£26,476,733.12	£0.00
SUPREME COURT FUND	£5,302,218.33	£48,365,125.55	(£628,119.01)	£53,039,224.87	£53,028,386.67	£10,838.20
ADMINISTRATOR GENERAL'S ACCOUNT	£211,218.74	£4,224.26	£0.00	£215,443.00	£215,443.00	£0.00
GOVERNMENT TRUSTS FUND	£26,617,609.15	£49,235,100.34	(£27,107,141.90)	£48,745,567.59	£48,741,375.09	£4,192.50
	£158,087,920.03	£188,283,777.58	(£173,156,190.50)	£173,215,507.11	£146,962,998.99	£26,252,508.12
SAVINGS BANK FUND	£228,000,272.09	£83,740,251.60	(£2,637,689.02)	£309,102,834.67	£309,102,834.67	£0.00
	£386,088,192.12	£272,024,029.18	(£175,793,879.52)	£482,318,341.78	£456,065,833.66	£26,252,508.12

**SPECIAL FUNDS**  
**IMPROVEMENT AND DEVELOPMENT FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Contribution and Loans		£20,486,600.00
Sale of Government Properties and other Premia		£1,334,758.12
Grants		£44,246.56
Reimbursements		£118,667.33
		<u>£21,984,272.01</u>

**PAYMENTS**

Departmental	£9,565,156.62	
Projects	<u>£64,917,760.44</u>	
		<u>(£74,482,917.06)</u>
Net Payments		<u>(£52,498,645.05)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Advance to Liquid Reserves	<u>£26,237,477.42</u>
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**FINANCED BY**

Fund Account Balance on 1 April 2009	£78,736,122.47
Net Payments during the year	<u>(£52,498,645.05)</u>
Fund Account Balance on 31 March 2010	<u>£26,237,477.42</u>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b><u>IMPROVEMENT AND DEVELOPMENT FUND</u></b>			
<b><u>SUMMARY OF REVENUE</u></b>			
101 :- CONTRIBUTION AND LOANS	£12,001,000	£20,486,600.00	£8,485,600.00
102 :- SALE OF GOVERNMENT PROPERTIES AND OTHER PREMIA	£8,200,000	£1,334,758.12	(£6,865,241.88)
103 :- GRANTS	£306,000	£44,246.56	(£261,753.44)
104 :- REIMBURSEMENTS	£128,000	£118,667.33	(£9,332.67)
	<b>£20,635,000</b>	<b>£21,984,272.01</b>	<b>£1,349,272.01</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	ACTUAL REVENUE	OVER/(UNDER) THE ESTIMATE
<b>IMPROVEMENT AND DEVELOPMENT FUND</b>			
<b>HEAD 101 :- CONTRIBUTION AND LOANS</b>			
1 Contribution from the Consolidated Fund - Reserve	£12,000,000	£12,000,000.00	£0.00
2 Loans	£1,000	£8,486,600.00	£8,485,600.00
	<b>£12,001,000</b>	<b>£20,486,600.00</b>	<b>£8,485,600.00</b>
<b>HEAD 102 :- SALE OF GOVERNMENT PROPERTIES AND OTHER PREMIA</b>			
1 Land and Building Sales and Leases (a)	£8,200,000	£1,334,758.12	(£6,865,241.88)
	<b>£8,200,000</b>	<b>£1,334,758.12</b>	<b>(£6,865,241.88)</b>
<b>HEAD 103 :- GRANTS</b>			
1 EU Grant - Interreg	£45,000	£44,246.56	(£753.44)
2 EU Grant - Objective 2000/06 Programme (ERDF)	£120,000	£0.00	(£120,000.00)
3 EU Grant - Competitiveness and Employment Objective 2007/13 Programme (ERDF)	£1,000	£0.00	(£1,000.00)
4 EU Grant - Interreg Territorial Co-Operation 2007/13	£140,000	£0.00	(£140,000.00)
	<b>£306,000</b>	<b>£44,246.56</b>	<b>(£261,753.44)</b>
<b>HEAD 104 :- REIMBURSEMENTS</b>			
1 Commercial Projects	£1,000	£0.00	(£1,000.00)
2 Residential Projects	£1,000	£0.00	(£1,000.00)
3 Loans Repayments	£123,000	£118,136.95	(£4,863.05)
4 Interest on Loans	£3,000	£530.38	(£2,469.62)
	<b>£128,000</b>	<b>£118,667.33</b>	<b>(£9,332.67)</b>

Note:

(a) The total revenue derived from Land and Building Sales and Leases has been offset by £ 3,308.80 as follows:

- The premium payable by Trafalgar House (Management) Ltd on the extension to its existing lease has been discounted and the discount is being applied towards a refurbishment programme of Trafalgar House. The premiums payable by the tenants of Trafalgar House during the financial year 2009/10 totalled £7,660.70 and the amount paid was £ 4,351.90.

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>IMPROVEMENT AND DEVELOPMENT FUND</b>						
<b>SUMMARY OF EXPENDITURE</b>						
101 :- DEPARTMENTAL	£11,161,000	£0	£0	£11,161,000	£9,565,156.62	£1,595,843.38
102 :- PROJECTS	£94,631,000	£0	£0	£94,631,000	£64,917,760.44	£29,713,239.56
	<b>£105,792,000</b>	<b>£0</b>	<b>£0</b>	<b>£105,792,000</b>	<b>£74,482,917.06</b>	<b>£31,309,082.94</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLEMENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>IMPROVEMENT AND DEVELOPMENT FUND</b>						
<b>101 :- DEPARTMENTAL</b>						
<b>WORKS AND EQUIPMENT</b>						
1(a) Education	£800,000	£0	£0	£800,000	£799,423.48	£576.52
1(b) Other Departments	£175,000	£0	£0	£175,000	£36,216.07	£138,783.93
1(c) Gibraltar Broadcasting Corporation	£300,000	£0	£0	£300,000	£299,956.04	£43.96
1(d) Gibraltar Sports and Leisure Authority	£400,000	£0	£0	£400,000	£146,000.00	£254,000.00
1(e) Elderly Care Agency	£200,000	£0	(£195,000)	£5,000	£43.59	£4,956.41
1(f) Social Services Agency	£325,000	£0	(£320,000)	£5,000	£0.00	£5,000.00
1(g) Gibraltar Port Authority	£600,000	£0	£0	£600,000	£722,000.00	(£122,000.00)
1(h) Gibraltar Electricity Authority	£350,000	£0	£0	£350,000	£486,000.00	(£136,000.00)
1(i) Gibraltar Health Authority	£800,000	£0	£0	£800,000	£744,000.00	£56,000.00
1(j) Gibraltar Regulatory Authority	£1,000	£0	£0	£1,000	£4,445.07	(£3,445.07)
1(k) Culture and Heritage: Facilities Projects	£200,000	£0	£0	£200,000	£147,297.05	£52,702.95
1(l) Housing: Works and Repairs	£1,800,000	£0	(£195,000)	£1,605,000	£1,371,720.90	£233,279.10
<i>Environment and Roads</i>						
1(m)(i) Environment Projects	£150,000	£0	£0	£150,000	£38,812.73	£111,187.27
1(m)(ii) Rock Safety, Coastal Protection and Retaining Walls	£750,000	£0	£0	£750,000	£701,681.47	£48,318.53
1(m)(iii) Storm Water Drains and Sewers Replacement	£500,000	£0	£0	£500,000	£165,679.73	£334,320.27
1(m)(iv) Demolition Works	£300,000	£0	£0	£300,000	£112,642.27	£187,357.73
1(m)(v) Road Maintenance and Resurfacing	£1,300,000	£0	£0	£1,300,000	£1,152,894.72	£147,105.28
1(n) Tourism - Beaches	£160,000	£0	£0	£160,000	£159,575.71	£424.29
1(o) Traffic Enhancements	£300,000	£0	(£250,000)	£50,000	£10,674.23	£39,325.77
1(p) Economic Development - EU Interreg 2007/13 Programme	£250,000	£0	£0	£250,000	£771.08	£249,228.92
1(q) Essential Services - Equipment	£200,000	£0	£0	£200,000	£214,784.77	(£14,784.77)
1(r) Youth Club Refurbishment	£0	£0	£55,000	£55,000	£53,425.60	£1,574.40
1(s) Care Agency	£0	£0	£655,000	£655,000	£653,000.00	£2,000.00
	£9,861,000	£0	(£250,000)	£9,611,000	£8,021,044.51	£1,589,955.49
<b>PUBLIC ADMINISTRATION</b>						
2(a) Government Buildings, Works and Structures	£800,000	£0	£0	£800,000	£745,126.76	£54,873.24
2(b) Government Furniture and Equipment	£100,000	£0	£0	£100,000	£44,651.45	£55,348.55
2(c) Government Vehicles and Plant	£200,000	£0	£0	£200,000	£116,452.00	£83,548.00
2(d) Government Computerisation Programme	£200,000	£0	£250,000	£450,000	£637,881.90	(£187,881.90)
	£1,300,000	£0	£250,000	£1,550,000	£1,544,112.11	£5,887.89
	<b>£11,161,000</b>	<b>£0</b>	<b>£0</b>	<b>£11,161,000</b>	<b>£9,565,156.62</b>	<b>£1,595,843.38</b>

HEADS AND ITEMS	ORIGINAL ESTIMATE 2009/10	SUPPLE- MENTARY	VIREMENT	TOTAL AUTHORISED EXPENDITURE	ACTUAL EXPENDITURE	(EXCESS) OR SAVING
<b>IMPROVEMENT AND DEVELOPMENT FUND</b>						
<b>102 :- PROJECTS</b>						
<b>ENVIRONMENT</b>						
1(a) Sound Insulation of OESCO Station	£200,000	£0	(£90,000)	£110,000	£64,328.12	£45,671.88
1(b) Energy Performance of Buildings Directive	£0	£0	£90,000	£90,000	£88,910.00	£1,090.00
	£200,000	£0	£0	£200,000	£153,238.12	£46,761.88
<b>BEAUTIFICATION PROJECTS</b>						
2(a) Main Street South	£1,250,000	£0	£0	£1,250,000	£1,062,336.51	£187,663.49
2(b) Orange Bastion/Chatham Counterguard/Fish Market Road/Public Market	£800,000	£0	£0	£800,000	£459,387.17	£340,612.83
2(c) Orange Bastion - Irish Town Depot	£800,000	£0	£0	£800,000	£33,847.39	£766,152.61
	£2,850,000	£0	£0	£2,850,000	£1,555,571.07	£1,294,428.93
<b>NEW ROADS AND PARKING PROJECTS</b>						
3(a) Dudley Ward Tunnel Access Safety Works	£3,000,000	£0	£0	£3,000,000	£4,526,967.70	(£1,526,967.70)
3(b) Roads Improvements and New Roads	£25,000,000	£0	(£105,000)	£24,895,000	£6,314,843.04	£18,580,156.96
3(c) GIS Development	£210,000	£0	£0	£210,000	£24,651.00	£185,349.00
	£28,210,000	£0	(£105,000)	£28,105,000	£10,866,461.74	£17,238,538.26
<b>TOURISM</b>						
4(a) Upper Rock Tourist Sites	£300,000	£0	£0	£300,000	£299,999.30	£0.70
4(b) Camp Bay	£80,000	£0	£0	£80,000	£80,000.00	£0.00
4(c) Refurbishment of Europa Point	£1,000	£0	£105,000	£106,000	£101,647.58	£4,352.42
	£381,000	£0	£105,000	£486,000	£481,646.88	£4,353.12
<b>RELOCATION COSTS</b>						
5(a) MOD	£15,000,000	£0	£0	£15,000,000	£12,310,427.43	£2,689,572.57
5(b) Other	£3,000,000	£0	£0	£3,000,000	£3,491,200.49	(£491,200.49)
	£18,000,000	£0	£0	£18,000,000	£15,801,627.92	£2,198,372.08
<b>OTHER PROJECTS</b>						
6(a) New Prison	£2,500,000	£0	£0	£2,500,000	£2,532,490.73	(£32,490.73)
6(b) Purchase of Computers for Schools	£100,000	£0	£0	£100,000	£99,866.16	£133.84
6(c) Transfer of MOD Services - Asset Condition Surveys	£30,000	£0	£0	£30,000	£36,161.03	(£6,161.03)
6(d) Relocation of Rubble Tip	£10,000	£0	£0	£10,000	£162,365.77	(£152,365.77)
6(e) New Airport Terminal Building	£24,000,000	£0	(£1,560,000)	£22,440,000	£14,833,979.28	£7,606,020.72
6(f) Equity Funding - Gibraltar Investment (Holdings) Ltd	£15,000,000	£0	£0	£15,000,000	£15,000,000.00	£0.00
6(g) Women's Hostel	£1,600,000	£0	£0	£1,600,000	£636,485.47	£963,514.53
6(h) Law Courts (Phase 1)	£1,500,000	£0	£0	£1,500,000	£1,202,472.35	£297,527.65
6(i) Training Centre Conversion - Dutch Magazine	£250,000	£0	£0	£250,000	£95.00	£249,905.00
6(j) Gibraltar Development Plan	£0	£0	£20,000	£20,000	£18,468.62	£1,531.38
6(k) Revetments and Promenades	£0	£0	£1,540,000	£1,540,000	£1,536,830.30	£3,169.70
	£44,990,000	£0	£0	£44,990,000	£36,059,214.71	£8,930,785.29
	£94,631,000	£0	£0	£94,631,000	£64,917,760.44	£29,713,239.56

**SPECIAL FUNDS**  
**STATUTORY BENEFITS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Transfer from the Consolidated Fund	£8,500,000.00
Grant by Her Majesty's Government	£101,000.00
Contributions Collected	£15,759,526.85
Interest Earned	£38,080.02
Capital Gains	£45,096.57
	<u>£24,443,703.44</u>

**PAYMENTS**

Contribution to the Gibraltar Health Authority	£335,024.00	
Old Age Pension	£22,532,818.60	
Claims - Insolvency	£918,159.36	
Widows' Pension	£654,805.95	
Unemployment Benefit	£539,672.80	
Disablement Benefit	£497,309.66	
Widowed Mothers' Allowance	£388,454.45	
Maternity Allowance	£302,422.89	
Maternity Grant	£166,569.00	
Injury Benefits	£60,250.83	
Death Grant	£91,628.10	
Widows' Allowance	£30,163.30	
Industrial Death Benefit	£13,829.90	
Guardians Allowance	£5,147.94	
Crown Agents Management Charges	£31,293.09	
Social Insurance Computerisation System	£23,847.46	
Medical Board Expenses	£4,300.00	
Medical Appeal Tribunal Fees	£770.00	
	<u>£26,596,467.33</u>	
Spanish Pensions:		
Old Age Pension		<u>£130,979.10</u>
		<u>(£26,727,446.43)</u>
		<u>(£2,283,742.99)</u>
	Net Payments	

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£38,080.02
Net Capital Gain	£45,096.57
	<u>£83,176.59</u>

**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£2,366,919.58)
	<u>(£2,283,742.99)</u>

Net Decrease in Investments

**SPECIAL FUNDS**  
**STATUTORY BENEFITS FUND**

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£20,733,833.28
Net Decrease in Investments during the year	<u>(£2,283,742.99)</u>
Investments on 31 March 2010	<u>£18,450,090.29</u>

**FINANCED BY**

Fund Account Balance on 1 April 2009	£20,733,833.28
Net Payments during the year	<u>(£2,283,742.99)</u>
Fund Account Balance on 31 March 2010	<u>£18,450,090.29</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
UK T/Bill 12/04/10	£15,000,000.00	99.985	£14,997,732.30	£14,997,732.30
BANK OF SCOTLAND GBP INTEREST BEARING CURRENT ACCOUNT	£634,923.48		£634,923.48	£634,923.48
Cash held with Crown Agents	£252.17	100.000	£252.17	£252.17
	£15,635,175.65		£15,632,907.95	£15,632,907.95
Crown Agents General Account	£43,613.02	100.000	£43,613.02	£43,613.02
	£15,678,788.67		£15,676,520.97	£15,676,520.97
Savings Bank Fund: On-Call Investment Account	£2,773,569.32	100.000	£2,773,569.32	£2,773,569.32
	£18,452,357.99		£18,450,090.29	£18,450,090.29

**SPECIAL FUNDS**  
**SOCIAL ASSISTANCE FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Transfer from the Consolidated Fund in respect of Import Duty Collections	£9,000,000.00
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**PAYMENTS**

Contribution to the Gibraltar Health Authority in respect of Social Assistance to Unemployed Persons	£3,500,000.00	
Contribution to Gibraltar Community Care	£1,500,000.00	
Social Assistance Payments	£1,616,743.58	
Elderly Persons - Minimum Income Guarantee	£876,626.24	
Child Welfare Grant	£835,642.80	
Rent Relief	£404,826.66	
Pensioners' Utilities Grant	£185,047.00	
Elderly Persons Allowance	£41,679.82	
	<hr/>	(£8,960,566.10)
Net Receipts		<hr/> <hr/> £39,433.90

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£39,433.90
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**DECREASE IN INVESTMENTS**

	(£0.00)
Net Increase in Investments	<hr/> <hr/> £39,433.90

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£11,536.92
Net Increase in Investments during the year	£39,433.90
Investments on 31 March 2010	<hr/> <hr/> £50,970.82

**FINANCED BY**

Fund Account Balance on 1 April 2009	£11,536.92
Net Receipts during the year	£39,433.90
Fund Account Balance on 31 March 2010	<hr/> <hr/> £50,970.82

**SPECIAL FUNDS**  
**SOCIAL ASSISTANCE FUND**

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund: On-Call Investment Account	£50,970.82	100.000	£50,970.82	£50,970.82

**SPECIAL FUNDS**  
**NOTE SECURITY FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Currency Notes Issued	£35,210,000.00
Transfer of balance from the Currency Note Income Account as at 31 March 2010, in accordance with Section 8(6) of the Currency Notes Act	£41,351.98
	<u>£35,251,351.98</u>

**PAYMENTS**

Currency Notes Redeemed	<u>(£35,250,000.00)</u>
Net Receipts	<u>£1,351.98</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£1,351.98
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**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£1,351.98</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£26,475,381.14
Net Increase in Investments during the year	£1,351.98
Investments on 31 March 2010	<u>£26,476,733.12</u>

**FINANCED BY**

Fund Account Balance on 1 April 2009	£26,475,381.14
Net Receipts during the year	£1,351.98
Fund Account Balance on 31 March 2010	<u>£26,476,733.12</u>

**Note:**

Notes in Circulation on 31 March 2010	£23,685,000.00
Reserve	£2,791,733.12
Fund Account Balance on 31 March 2010	<u>£26,476,733.12</u>

**NOTE SECURITY FUND**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Bank of England	£20,086,868.64	100.000	£20,086,868.64	£20,086,868.64
Savings Bank Fund: On-Call Investment Account	£6,389,864.48	100.000	£6,389,864.48	£6,389,864.48
Total	£26,476,733.12		£26,476,733.12	£26,476,733.12

**SPECIAL FUNDS**  
**CURRENCY NOTE INCOME ACCOUNT**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Commission on Redemption of Currency Notes	£53,156.41
Interest Earned	<u>£33,790.35</u>
	£86,946.76

**PAYMENTS**

Replacement of Note Sorting Machine	£39,628.46
Transfer to the Note Security Fund of the balance in the Currency Note Income Account as at 31 March 2010, in accordance with Section 8(6) of the Currency Notes Act.	£41,351.98
Miscellaneous Expenses	<u>£5,966.32</u>
	<u>(£86,946.76)</u>
	<u>£0.00</u>

Note:

In view of the impending amendment to the Currency Notes Act whereby, revenue and expenditure that was previously accounted for through the Currency Note Income Account is to be accounted for directly through the Note Security Fund, expenditure in connection with the purchase of the new currency note machine amounting to £79,589.20 has been charged to an Advance account which will be cleared in the Financial Year 2010/2011.

**SPECIAL FUNDS**  
**SAVINGS BANK FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**INCOME AND EXPENDITURE ACCOUNT**

**INCOME**

Interest Earned £1,964,095.84

**EXPENDITURE**

Interest Paid :

Debentures £836,215.48

On-Call Investment Accounts £23,733.50

Ordinary Deposits £752,235.33

Bonds £648,688.99

Miscellaneous Payments £14,810.90

£2,275,684.20

Management and Other Charges £327,107.62

(£2,602,791.82)

Net Expenditure transferred to Reserve Account (£638,695.98)

**DEPOSITS AND WITHDRAWALS ACCOUNT**

**INCREASE IN DEPOSITS**

On-Call Investment Accounts £99,577,288.00

Ordinary Deposits £2,427,094.65

£102,004,382.65

**DECREASE IN DEPOSITS**

Debentures £20,218,726.07

Bonds £695,468.01

(£20,914,194.08)

Net Increase in Deposits during the year £81,090,188.57

**INVESTMENT ADJUSTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Capital Gain on Investments £685,967.19

**DECREASE IN INVESTMENTS**

(£0.00)

Net Increase in Investments transferred to Reserve Account £685,967.19

**RESERVE ACCOUNT**

**INCREASE IN RESERVES**

Net Increase in Investments transferred from Investment Adjustment Account £685,967.19

**DECREASE IN INVESTMENTS**

Net Expenditure transferred from Income and Expenditure Account (£638,695.98)

Net Increase in Reserves during the year £47,271.21

**SPECIAL FUNDS**  
**SAVINGS BANK FUND**

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009		£228,000,272.09
Net Purchase of Investments during the year		£80,416,595.39
		<u>£308,416,867.48</u>
Net Increase in Investments as per Investment Adjustment Account		£685,967.19
Investments on 31 March 2010		<u><u>£309,102,834.67</u></u>

**FINANCED BY**

**Debentures**

Deposits on 1 April 2009	£54,773,626.63	
Accrued Interest on 1 April 2009	£88,408.36	
Net Decrease in Deposits	(£20,218,726.07)	
Decrease in Accrued Interest during the year	<u>(£34,897.20)</u>	
Deposits on 31 March 2010		£34,608,411.72

**On Call Investment Accounts**

Deposits on 1 April 2009	£125,112,327.71	
Net Increase in Deposits during the year	<u>£99,577,288.00</u>	
Deposits on 31 March 2010		£224,689,615.71

**Ordinary Deposits**

Deposits on 1 April 2009	£38,664,738.13	
Net Increase in Deposits during the year	<u>£2,427,094.65</u>	
Deposits on 31 March 2010		£41,091,832.78

**Bonds**

Deposits on 1 April 2009	£8,720,029.83	
Net Decrease in Deposits during the year	<u>(£695,468.01)</u>	
Deposits on 31 March 2010		£8,024,561.82
Total Deposits on 31 March 2010		£308,414,422.03

**Reserve Account**

Reserve Account on 1 April 2009	£641,141.43	
Net Increase in Reserves during the year	<u>£47,271.21</u>	
Reserve Account on 31 March 2010		£688,412.64
Fund Account Balance on 31 March 2010		<u><u>£309,102,834.67</u></u>

**SAVINGS BANK FUND**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
UBS AG JERSEY FRN 02/07/2010	£7,000,000.00	99.843 0.146	£6,988,987.39 £10,215.53	£6,999,202.92
BZLNZ FRN 06/07/2010	£4,800,000.00	99.878 0.145	£4,794,127.63 £6,980.11	£4,801,107.74
BANK OF AMERICA FRN 02/02/2011	£6,000,000.00	99.591 0.110	£5,975,466.48 £6,611.66	£5,982,078.14
HSBC FRN 11/04/2011	£5,000,000.00	99.636 0.143	£4,981,804.55 £7,169.52	£4,988,974.07
CREDIT SUISSE FRN 14/06/2011	£10,000,000.00	99.492 0.030	£9,949,243.00 £2,958.90	£9,952,201.90
CLYDES FRN 29/06/11	£7,000,000.00	99.360 0.004	£6,955,192.23 £286.59	£6,955,478.82
BANK OF SCOTLAND HBOS FLOAT 07/12/11	£2,000,000.00	99.023 0.044	£1,980,453.08 £875.89	£1,981,328.97
ROYAL BANK OF CANADA FRN 14/12/11	£5,000,000.00	99.326 0.031	£4,966,287.40 £1,545.21	£4,967,832.61
BNS FRN 21/12/11	£1,600,000.00	99.218 0.018	£1,587,480.58 £285.04	£1,587,765.62
CITIGROUP FRN 16/01/2012	£4,000,000.00	98.219 0.138	£3,928,749.04 £5,533.15	£3,934,282.19
KBC FRN 18/01/12	£5,000,000.00	99.238 0.135	£4,961,918.60 £6,768.49	£4,968,687.09
WELLS FARGO CO FRN 25/01/12	£4,000,000.00	99.120 0.126	£3,964,781.24 £5,026.41	£3,969,807.65
GE CAPITAL UK FRN 30/01/12	£6,400,000.00	98.813 0.120	£6,324,058.30 £7,660.93	£6,331,719.23
DEUTSCHE BANK FRN 26/04/12	£5,000,000.00	99.196 0.116	£4,959,817.40 £5,824.70	£4,965,642.10
JP MORGAN CHASE FRN 27/06/12	£6,000,000.00	98.614 0.004	£5,916,824.28 £245.65	£5,917,069.93
Carried Forward	£78,800,000.00		£78,303,178.98	£78,303,178.98

**SAVINGS BANK FUND**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Brought Forward	£78,800,000.00		£78,303,178.98	£78,303,178.98
UK TREASURY BILL 06/04/10	£20,000,000.00	99.991	£19,998,236.26	£19,998,236.26
UK TREASURY BILL 12/04/10	£26,000,000.00	99.985	£25,996,069.32	£25,996,069.32
UK TREASURY BILL 26/04/10	£38,000,000.00	99.967	£37,987,552.87	£37,987,552.87
BANK OF SCOTLAND GBP INTEREST BEARING CURRENT A/C	£2,462,996.27	100.000	£2,462,996.27	£2,462,996.27
CROWN AGENTS BANK	£609.29	100.000	£609.29	£609.29
NATIONAL WESTMINSTER OFFSHORE LTD	£23,564,228.66	100.000	£23,564,228.66 £252,843.29	£23,817,071.95
BARCLAYS BANK PLC	£46,789,300.34	100.000	£46,789,300.34 £73,859.33	£46,863,159.67
BANK OF ENGLAND	£73,664,747.66	100.000	£73,664,747.66 £9,212.40	£73,673,960.06
	<b>£309,281,882.22</b>		<b>£309,102,834.67</b>	<b>£309,102,834.67</b>

**SPECIAL FUNDS**  
**SUPREME COURT FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Miscellaneous Receipts	£44,389,461.62
Interest Earned	£125,309.43
Exchange Rate Adjustment	£3,850,354.50
	<u>£48,365,125.55</u>

**PAYMENTS**

Miscellaneous Payments	(£628,119.01)
Net Receipts	<u>£47,737,006.54</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£43,757,497.41
Interest Earned	£125,309.43
Exchange Rate Adjustment	£3,850,354.50
	<u>£47,733,161.34</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£47,733,161.34</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£5,295,225.33
Net Increase in Investments during the year	£47,733,161.34
Investments on 31 March 2010	<u>£53,028,386.67</u>
Advance to Liquid Reserves	£10,838.20
	<u>£53,039,224.87</u>

**FINANCED BY**

Fund Account Balance on 1 April 2009	£5,302,218.33
Net Receipts during the year	£47,737,006.54
Fund Account Balance on 31 March 2010	<u>£53,039,224.87</u>

**SPECIAL FUNDS**  
**SUPREME COURT FUND**

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund: Monthly Income Debentures	£900.00	100.000	£900.00	£900.00
Ordinary Deposits	£4,900,590.43	100.000	£4,900,590.43	£4,900,590.43
Royal Bank of Scotland - Dollar A/c	£6,608,954.26	100.000	£6,608,954.26	£6,608,954.26
Barclays Bank Plc - Dollar A/c	£41,517,941.98	100.000	£41,517,941.98	£41,517,941.98
	<b>£53,028,386.67</b>		<b>£53,028,386.67</b>	<b>£53,028,386.67</b>

**SPECIAL FUNDS**  
**ADMINISTRATOR GENERAL'S ACCOUNT**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Interest Earned £4,224.26

**PAYMENTS**

Net Receipts £4,224.26  
(£0.00)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £4,224.26

**DECREASE IN INVESTMENTS**

Net Increase in Investments £4,224.26  
(£0.00)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £211,218.74  
 Net Increase in Investments during the year £4,224.26  
 Investments on 31 March 2010 £215,443.00

**FINANCED BY**

Fund Account Balance on 1 April 2009 £211,218.74  
 Net Receipts during the year £4,224.26  
 Fund Account Balance on 31 March 2010 £215,443.00

**ADMINISTRATOR GENERAL'S ACCOUNT**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
BERT V FREED Savings Bank Fund - Ordinary Deposits	£151.78	100.000	£151.78	£151.78
OSCAR LIMA Savings Bank Fund - Ordinary Deposits	£617.74	100.000	£617.74	£617.74
SHIRLEY ELVIN Savings Bank Fund - Ordinary Deposits	£1,028.59	100.000	£1,028.59	£1,028.59
FRANCISCO G BERNAL Savings Bank Fund - Ordinary Deposits	£446.91	100.000	£446.91	£446.91
HEINRICH A NOLLE Savings Bank Fund - Ordinary Deposits	£225.37	100.000	£225.37	£225.37
NELLIE E JUDSON Savings Bank Fund - Ordinary Deposits	£386.00	100.000	£386.00	£386.00
JOYCE BILLINGTON Savings Bank Fund - Ordinary Deposits	£336.61	100.000	£336.61	£336.61
KONSTANTY SZYDUK Savings Bank Fund - Ordinary Deposits	£131.23	100.000	£131.23	£131.23
ERNEST DEAN Savings Bank Fund - Ordinary Deposits	£1,153.90	100.000	£1,153.90	£1,153.90
MARIA L CHAMBERLAND Savings Bank Fund - Ordinary Deposits	£89.72	100.000	£89.72	£89.72
GORDON MCTEAR Savings Bank Fund - Ordinary Deposits	£74.04	100.000	£74.04	£74.04
Carried Forward	£4,641.89		£4,641.89	£4,641.89

**ADMINISTRATOR GENERAL'S ACCOUNT**  
**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Brought Forward	£4,641.89		£4,641.89	£4,641.89
LEWIS HENRY REILLY Savings Bank Fund - Ordinary Deposits	£43.45	100.000	£43.45	£43.45
RAFAELA BAREA Savings Bank Fund - Ordinary Deposits	£1,967.85	100.000	£1,967.85	£1,967.85
MARIA LOPEZ BENITEZ Savings Bank Fund - Ordinary Deposits	£37,571.52	100.000	£37,571.52	£37,571.52
EMMA DUARTE Savings Bank Fund - Ordinary Deposits	£25,680.00	100.000	£25,680.00	£25,680.00
MAGDALENA MARTINEZ Savings Bank Fund - Ordinary Deposits	£8,192.41	100.000	£8,192.41	£8,192.41
STANLEY LONG Savings Bank Fund - Ordinary Deposits	£2,744.61	100.000	£2,744.61	£2,744.61
JUANA TERESA BALDOMINOS MARTIN Savings Bank Fund - Ordinary Deposits	£1,494.68	100.000	£1,494.68	£1,494.68
EUGRACIA GUILLIANO LOBATO Savings Bank Fund - Ordinary Deposits	£3,780.22	100.000	£3,780.22	£3,780.22
GILA SUTCLIFFE LLOYD-OWEN Savings Bank Fund - Ordinary Deposits	£107,705.70	100.000	£107,705.70	£107,705.70
MANUEL MELERO Savings Bank Fund - Ordinary Deposits	£21,620.67	100.000	£21,620.67	£21,620.67
	£215,443.00		£215,443.00	£215,443.00

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**FUND ACCOUNT**

**RECEIPTS**

Admiralty Marshal Sub-Fund	£38,621,018.60
Gibraltar Provident Trust (No.2) Pension Scheme Sub-Fund	£5,556,102.93
Gibraltar Provident Trust (No.3) Pension Scheme Sub-Fund	£1,716,674.20
Unclaimed Deceased Persons Debentures Sub-Fund	£1,400,748.70
Gibraltar Defence Estates and General Services Ltd Pension Scheme Sub-Fund	£408,823.53
8% Pension Rights and Gratuity Transfers - Bond 2 Sub-Fund	£369,146.70
Gibraltar Health Authority Gratuities Sub-Fund	£354,567.58
8% Provident Trust Fund - Bond 1 Sub-Fund	£280,206.33
Land Property Services (Closed) Pension Scheme Sub-Fund	£135,340.81
8 1/4% John Mackintosh Homes Provident Trust Fund Bond Sub-Fund	£78,043.86
Deck Cadet Training Course Sub-Fund	£61,751.72
Youth Clubs Sub-Fund	£58,913.20
Care Agency - Residents' Savings Sub-Fund	£58,750.59
Gratuities and Group Life Insurance Benefits Unclaimed Sub-Fund	£48,389.67
Care Agency Donations Sub-Fund	£45,636.24
Pension Annuity Trust Scheme (P.A.T.S.) Sub-Fund	£21,673.80
Hargraves Project Sub-Fund	£8,792.20
Gibraltar Defence Estates and General Services Ltd (Safety Net Employees) Sub-Fund	£2,582.00
Confiscated Monies - Supreme Court Sub-Fund	£2,386.77
Public Trustee Sub-Fund	£1,770.28
Overseas Service Aid Scheme Pension Sub-Fund	£895.98
Accountant General on behalf of Sundry Beneficiaries Sub-Fund	£644.15
2004 Tercentenary Sub-Fund	£500.00
International Year of the Disabled Sub-Fund	£492.27
Accountant General on behalf of Gibraltar Building Society Beneficiaries Sub-Fund	£434.97
Care Agency Gratuities Sub-Fund	£354.21
Donations St Martin's School Sub-Fund	£151.25
King George V Hospital - Patients Property Sub-Fund	£133.00
Commissioner of Police Sub-Fund	£45.06
Gibraltar Grand Piano Sub-Fund	£40.02
Matron Giraldi Prize Fund Sub-Fund	£35.89
Collector of Customs Sub-Fund	£22.39
King George V Hospital - Lord Thompson's Bequest Sub-Fund	£21.95
St Bernard's Hospital - Humphrey's Ltd Challenge Cup Sub-Fund	£6.43
Pension Scheme Contributions Pending Investment Sub-Fund	£3.06
carried forward	<u>£49,235,100.34</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	£49,235,100.34
<b><u>PAYMENTS</u></b>		
Admiralty Marshal Sub-Fund	£23,920,327.62	
Gibraltar Provident Trust (No.2) Pension Scheme Sub-Fund	£450,086.01	
Gibraltar Provident Trust (No.3) Pension Scheme Sub-Fund	£63,810.68	
Unclaimed Deceased Persons Debentures Sub-Fund	£498,666.23	
Gibraltar Defence Estates and General Services Ltd Pension Scheme Sub-Fund	£24,686.95	
8% Pension Rights and Gratuity Transfers - Bond 2 Sub-Fund	£465,621.09	
Gibraltar Health Authority Gratuities Sub-Fund	£510,604.19	
8% Provident Trust Fund - Bond 1 Sub-Fund	£565,360.31	
Land Property Services (Closed) Pension Scheme Sub-Fund	£124,585.46	
8 1/4% John Mackintosh Homes Provident Trust Fund Bond Sub-Fund	£284,742.93	
Deck Cadet Training Course Sub-Fund	£20,713.60	
Youth Clubs Sub-Fund	£57,502.71	
Care Agency - Residents' Savings Sub-Fund	£18,917.73	
Gratuities and Group Life Insurance Benefits Unclaimed Sub-Fund	£26,361.90	
Care Agency Donations Sub-Fund	£73,405.54	
Pension Annuity Trust Scheme (P.A.T.S.) Sub-Fund	£265.00	
Public Trustee Sub-Fund	£625.00	
Overseas Service Aid Scheme Pension Sub-Fund	£75.48	
Commissioner of Police Sub-Fund	£265.39	
Collector of Customs Sub-Fund	£518.08	
		<u>(£27,107,141.90)</u>
	Net Receipts	<u>£22,127,958.44</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£19,541,776.50
Interest Earned	£1,130,497.22
Net Capital Gain	£1,429,697.69
Exchange Rate Adjustment	£25,487.03
	<u>£22,127,458.44</u>

**DECREASE IN INVESTMENTS**

	(£0.00)
Net Increase in Investments	<u>£22,127,458.44</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£26,613,916.65
Net Increase in Investments during the year	<u>£22,127,458.44</u>
	Investments on 31 March 2010
	£48,741,375.09
Advance from Liquid Reserves	£4,192.50
	<u>£48,745,567.59</u>

**FINANCED BY**

Fund Account Balance on 1 April 2009	£26,617,609.15
Net Receipts during the year	<u>£22,127,958.44</u>
	Fund Account Balance on 31 March 2010
	<u>£48,745,567.59</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

<b>SUMMARY OF INVESTMENTS BY SUB-FUND</b>	<b>NOMINAL VALUE</b>	<b>MARKET PRICE ACCRUED INTEREST</b>	<b>TOTAL MARKET VALUE ON 31 3 10</b>
Gibraltar Provident Trust (No.2) Pension Scheme	£14,589,687.94	£18,577,600.69	£18,577,600.69
Admiralty Marshal	£14,731,925.87	£14,731,925.87	£14,731,925.87
8% Pension Rights and Gratuity Transfers - Bond 2	£4,692,293.73	£4,692,293.73	£4,692,293.73
Gibraltar Provident Trust (No.3) Pension Scheme	£1,993,785.26	£2,740,049.78	£2,740,049.78
8% Provident Trust Fund - Bond 1	£2,193,581.80	£2,193,581.80	£2,193,581.80
Land Property Services (Closed) Pension Scheme	£1,858,738.47	£1,858,738.47	£1,858,738.47
Gibraltar Defence Estates and General Services Ltd Pension Scheme	£926,170.11	£926,170.11	£926,170.11
Unclaimed Deceased Persons Debentures	£902,082.47	£902,082.47	£902,082.47
Gibraltar Health Authority Gratuities	£616,261.74	£616,261.74	£616,261.74
8 1/4% John Mackintosh Homes Provident Trust Fund Bond	£459,473.24	£459,473.24	£459,473.24
Pension Annuity Trust Scheme (P.A.T.S.)	£298,933.89	£298,933.89	£298,933.89
Gibraltar Defence Estates and General Services Ltd (Safety Net Employees)	£130,491.98	£130,491.98	£130,491.98
Care Agency - Residents' Savings	£90,772.72	£90,772.72	£90,772.72
Public Trustee	£89,560.63	£89,560.63	£89,560.63
Care Agency Donations	£80,883.00	£80,883.00	£80,883.00
Gratuities and Group Life Insurance Benefits Unclaimed	£47,979.63	£47,979.63	£47,979.63
Overseas Service Aid Scheme Pension	£45,654.48	£45,654.48	£45,654.48
Deck Cadet Training Course	£41,038.12	£41,038.12	£41,038.12
Gibraltar Pilots Association	£35,163.83	£35,163.83	£35,163.83
Commissioner of Police	£35,042.24	£35,042.24	£35,042.24
Accountant General on behalf of Sundry Beneficiaries	£32,523.94	£32,523.94	£32,523.94
International Year of the Disabled	£25,106.10	£25,106.10	£25,106.10
Accountant General on behalf of Gibraltar Building Society Beneficiaries	£22,207.11	£22,207.11	£22,207.11
Care Agency Gratuities	£18,064.82	£18,064.82	£18,064.82
Collector of Customs	£13,054.73	£13,054.73	£13,054.73
Youth Clubs	£12,685.43	£12,685.43	£12,685.43
Hargraves Project	£8,792.20	£8,792.20	£8,792.20
King George V Hospital - Patients Property	£6,784.83	£6,784.83	£6,784.83
Confiscated Monies - Supreme Court	£2,386.77	£2,386.77	£2,386.77
Gibraltar Grand Piano	£2,041.37	£2,041.37	£2,041.37
Matron Giraldi Prize Fund	£1,815.05	£1,815.05	£1,815.05
King George V Hospital - Lord Thompson's Bequest	£1,114.14	£1,114.14	£1,114.14
School for Handicapped Children (Public Donations)	£464.37	£464.37	£464.37
St Bernard's Hospital - Humphrey's Ltd Challenge Cup	£327.88	£327.88	£327.88
Pension Scheme Contributions Pending Investment	£156.68	£156.68	£156.68
Donations St Martin's School	£151.25	£151.25	£151.25
	<b>£44,007,197.82</b>	<b>£48,741,375.09</b>	<b>£48,741,375.09</b>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR PROVIDENT TRUST (NO. 2) PENSION SCHEME: SUB-FUND**

**RECEIPTS**

Pension Contributions		£3,931,688.41
Interest Earned		£383,157.69
Net Capital Gain		£1,241,256.83
		<u>£5,556,102.93</u>

**PAYMENTS**

Miscellaneous Payments	£392,107.00	
Administration Fees	£21,592.50	
Crown Agents Management Charges	£36,386.51	
		<u>(£450,086.01)</u>
Net Receipts		<u>£5,106,016.92</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments		£3,481,602.40
Interest Earned		£383,157.69
Net Capital Gain		£1,241,256.83
		<u>£5,106,016.92</u>

**DECREASE IN INVESTMENTS**

		£0.00
Net Increase in Investments		<u>£5,106,016.92</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009		£13,471,583.77
Net Increase in Investments during the year		£5,106,016.92
Investments on 31 March 2010		<u>£18,577,600.69</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009		£13,471,583.77
Net Receipts during the year		£5,106,016.92
Sub-Fund Account Balance on 31 March 2010		<u>£18,577,600.69</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**GIBRALTAR PROVIDENT TRUST (NO. 2) PENSION SCHEME: SUB-FUND**

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
UK GOVERNMENT 2.250% 2014	£3,000,000.00	99.930 0.147	£2,997,897.00 £4,402.17	£3,002,299.17
UK GOVERNMENT 2.750% 2015	£200,000.00	100.190 0.517	£200,379.60 £1,033.15	£201,412.75
UK GOVERNMENT 5.000% 2018	£4,753,135.00	109.474 0.326	£5,203,437.50 £15,499.35	£5,218,936.85
BG GROUP ORDINARY 10P	£2,200.00	11.405	£25,091.00	£25,091.00
ROYAL DUTCH SHELL B EURO 0.07	£1,117.00	18.155	£20,279.13	£20,279.13
ANGLO AMERICAN COMMON 0.54945USD	£1,065.00	28.740	£30,608.10	£30,608.10
RECKITT BENCKISER GROUP ORDINARY 10P	£870.00	36.170	£31,467.90	£31,467.90
GLAXOSMITHKLINE ORDINARY 25P	£1,245.00	12.655	£15,755.48	£15,755.48
TESCO ORDINARY 5P	£5,810.00	4.355	£25,299.65	£25,299.65
COMPASS GROUP ORDINARY 10P	£5,015.00	5.260	£26,378.90	£26,378.90
VODAFONE GROUP ORDINARY US\$0.11428571	£14,285.00	1.520	£21,713.20	£21,713.20
INTL POWER PLC COMMON 0.5	£5,150.00	3.189	£16,423.35	£16,423.35
IMPAX ENVIRONMEN	£60,124.00	1.190	£71,547.56	£71,547.56
ISHARES PLC - IFTSE 100	£375,652.00	5.698	£2,140,465.10	£2,140,465.10
ROYAL BANK OF SCOTLAND ORDINARY 25P	£7,356.00	0.440	£3,236.64	£3,236.64
PRUDENTIAL ORDINARY 5P	£4,250.00	5.475	£23,268.75	£23,268.75
Carried Forward	£8,437,274.00		£10,874,183.53	£10,874,183.53

**SPECIAL FUNDS****GOVERNMENT TRUSTS FUND****GIBRALTAR PROVIDENT TRUST (NO. 2) PENSION SCHEME: SUB-FUND****STATEMENT OF INVESTMENTS ON 31 MARCH 2010****SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Brought Forward	£8,437,274.00		£10,874,183.53	£10,874,183.53
ISHARES FTSE 250	£250.00	10.085	£2,521.25	£2,521.25
MERCANTILE INVESTMENT TRUST ORDINARY 25P	£4,195.00	9.660	£40,523.70	£40,523.70
BGI INDEX SELECTION - UK UNITS	£63,967.64	24.632	£1,575,650.91	£1,575,650.91
XD ACCRUED / INTEREST RECEIVABLE			£720.00	£720.00
BANK OF SCOTLAND GBP INTEREST BEARING CURRENT ACCOUNT	£5,339,976.67	100.000	£5,339,976.67	£5,339,976.67
Cash Held with Crown Agents	£436.24	100.000	£436.24	£436.24
Savings Bank Fund - Bonds	£743,588.39	100.000	£743,588.39	£743,588.39
	£14,589,687.94		£18,577,600.69	£18,577,600.69

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**ADMIRALTY MARSHAL: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£38,587,059.59
Interest Earned	£7,688.51
Exchange Rate Adjustment	£26,270.50
	<u>£38,621,018.60</u>

**PAYMENTS**

Miscellaneous Payments	(£23,920,327.62)
Net Receipts	<u>£14,700,690.98</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£14,666,731.97
Interest Earned	£7,688.51
Exchange Rate Adjustment	£26,270.50
	<u>£14,700,690.98</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	(£0.00)
	<u>£14,700,690.98</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£31,234.89
Net Increase in Investments during the year	£14,700,690.98
Investments on 31 March 2010	<u>£14,731,925.87</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£31,234.89
Net Receipts during the year	£14,700,690.98
Sub-Fund Account Balance on 31 March 2010	<u>£14,731,925.87</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Barclays Bank	£14,731,925.87	100.000	£14,731,925.87	£14,731,925.87

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**8% PENSION RIGHTS AND GRATUITY TRANSFERS - BOND 2:**  
**SUB-FUND**

**RECEIPTS**

Interest Earned £369,146.70

**PAYMENTS**

Miscellaneous Payments (£465,621.09)  
 Net Payments (£96,474.39)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £369,146.70

**DECREASE IN INVESTMENTS**

Net Sale of Investments (£465,621.09)  
 Net Decrease in Investments (£96,474.39)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £4,788,768.12  
 Net Decrease in Investments during the year (£96,474.39)  
 Investments on 31 March 2010 £4,692,293.73

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £4,788,768.12  
 Net Payments during the year (£96,474.39)  
 Sub-Fund Account Balance on 31 March 2010 £4,692,293.73

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Bonds	£4,692,293.73	100.000	£4,692,293.73	£4,692,293.73

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR PROVIDENT TRUST (NO. 3) PENSION SCHEME: SUB-FUND**

**RECEIPTS**

Pension Contributions		£1,484,060.70
Interest Earned		£44,172.64
Net Capital Gain		£188,440.86
		<u>£1,716,674.20</u>

**PAYMENTS**

Miscellaneous Payments	£44,103.15	
Administration Fees	£15,330.43	
Crown Agents Management Charges	£4,377.10	
		<u>(£63,810.68)</u>
Net Receipts		<u>£1,652,863.52</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments		£1,420,250.02
Interest Earned		£44,172.64
Net Capital Gain		£188,440.86
		<u>£1,652,863.52</u>

**DECREASE IN INVESTMENTS**

		<u>(£0.00)</u>
Net Increase in Investments		<u>£1,652,863.52</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009		£1,087,186.26
Net Increase in Investments during the year		£1,652,863.52
Investments on 31 March 2010		<u>£2,740,049.78</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009		£1,087,186.26
Net Receipts during the year		£1,652,863.52
Sub-Fund Account Balance on 31 March 2010		<u>£2,740,049.78</u>

**SPECIAL FUNDS****GOVERNMENT TRUSTS FUND****GIBRALTAR PROVIDENT TRUST (NO. 3) PENSION SCHEME: SUB-FUND****STATEMENT OF INVESTMENTS ON 31 MARCH 2010****SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
UK GOVERNMENT 5.000% 2014	£244,700.00	110.582 0.326	£270,594.15 £797.93	£271,392.08
UK GOVERNMENT 2.750% 2015	£109,500.00	100.190 0.517	£109,707.83 £565.66	£110,273.49
UK GOVERNMENT 4.750% 2015	£11,000.00	109.567 0.310	£12,052.38 £34.08	£12,086.46
UK GOVERNMENT 4.000% 2016	£1,170.00	104.755 0.261	£1,225.63 £3.05	£1,228.68
UK GOVERNMENT 5.000% 2018	£500,840.00	109.474 0.326	£548,288.57 £1,633.18	£549,921.75
IMPAX ENVIRONMEN	£5,589.00	1.190	£6,650.91	£6,650.91
ISHARES PLC-IFTSE 100	£108,296.00	5.698	£617,070.61	£617,070.61
BG GROUP ORDINARY 10P	£100.00	11.405	£1,140.50	£1,140.50
ROYAL DUTCH SHELL B EURO 0.07	£40.00	18.155	£726.20	£726.20
ANGLO AMERICAN COMMON 0.54945USD	£46.00	28.740	£1,322.04	£1,322.04
RECKITT BENCKISER GROUP ORDINARY 10P	£30.00	36.170	£1,085.10	£1,085.10
GLAXOSMITHKLINE ORDINARY 25P	£40.00	12.655	£506.20	£506.20
TESCO ORDINARY 5P	£190.00	4.355	£827.36	£827.36
COMPASS GROUP ORDINARY 10P	£270.00	5.260	£1,420.20	£1,420.20
VODAFONE GROUP ORDINARY US\$0.11428571	£465.00	1.520	£706.80	£706.80
Carried Forward	£982,276.00		£1,576,358.38	£1,576,358.38

**SPECIAL FUNDS****GOVERNMENT TRUSTS FUND****GIBRALTAR PROVIDENT TRUST (NO. 3) PENSION SCHEME: SUB-FUND****STATEMENT OF INVESTMENTS ON 31 MARCH 2010****SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Brought Forward	£982,276.00		£1,576,358.38	£1,576,358.38
INTL POWER PLC COMMON 0.5	£180.00	3.189	£574.02	£574.02
ROYAL BANK OF SCOTLAND ORDINARY 25P	£247.00	0.440	£108.68	£108.68
PRUDENTIAL ORDINARY 5P	£200.00	5.475	£1,095.00	£1,095.00
ISHARES FTSE 250	£6,690.00	10.085	£67,468.65	£67,468.65
MERCANTILE INVESTMENT TRUST ORDINARY 25P	£230.00	9.660	£2,221.80	£2,221.80
BGI INDEX SELECTION - UK UNITS	£3,733.78	24.632	£91,970.47	£91,970.47
XD ACCRUED / INTEREST RECEIVABLE			£24.30	£24.30
BANK OF SCOTLAND GBP INTEREST BEARING CURRENT ACCOUNT	£998,934.59	100.000	£998,934.59	£998,934.59
Cash Held with Crown Agents	£1,293.89	100.000	£1,293.89	£1,293.89
	£1,993,785.26		£2,740,049.78	£2,740,049.78

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**8% GIBRALTAR PROVIDENT TRUST FUND - BOND 1: SUB-FUND**

**RECEIPTS**

Pension Contributions	£97,182.66
Interest Earned	£183,023.67
	<u>£280,206.33</u>

**PAYMENTS**

Miscellaneous Payments	(£565,360.31)
Net Payments	<u>(£285,153.98)</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£183,023.67
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**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£468,177.65)
Net Decrease in Investments	<u>(£285,153.98)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£2,478,735.78
Net Decrease in Investments during the year	(£285,153.98)
Investments on 31 March 2010	<u>£2,193,581.80</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£2,478,735.78
Net Payments during the year	(£285,153.98)
Sub-Fund Account Balance on 31 March 2010	<u>£2,193,581.80</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund:				
Bonds	£2,139,296.20	100.000	£2,139,296.20	£2,139,296.20
Ordinary Deposits	£54,285.60	100.000	£54,285.60	£54,285.60
	<u>£2,193,581.80</u>		<u>£2,193,581.80</u>	<u>£2,193,581.80</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**LAND PROPERTY SERVICES (CLOSED) PENSION SCHEME: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£97,461.46
Interest Earned	£37,879.35
	<u>£135,340.81</u>

**PAYMENTS**

Miscellaneous Payments	(£124,585.46)
Net Receipts	<u>£10,755.35</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£37,879.35
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**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£27,124.00)
Net Increase in Investments	<u>£10,755.35</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£1,847,983.12
Net Increase in Investments during the year	£10,755.35
Investments on 31 March 2010	<u>£1,858,738.47</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£1,847,983.12
Net Receipts during the year	£10,755.35
Sub-Fund Account Balance on 31 March 2010	<u>£1,858,738.47</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Special Issue Monthly Income Debentures	£1,858,738.47	100.000	£1,858,738.47	£1,858,738.47

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR DEFENCE ESTATES & GENERAL SERVICES LTD**  
**PENSION SCHEME: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£394,270.89
Interest Earned	£14,552.64
	<u>£408,823.53</u>

**PAYMENTS**

Miscellaneous Payments	(£24,686.95)
Net Receipts	<u>£384,136.58</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£369,583.94
Interest Earned	£14,552.64
	<u>£384,136.58</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£384,136.58</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£542,033.53
Net Increase in Investments during the year	£384,136.58
Investments on 31 March 2010	<u>£926,170.11</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£542,033.53
Net Receipts during the year	£384,136.58
Sub-Fund Account Balance on 31 March 2010	<u>£926,170.11</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Special Issue Monthly Income Debentures	£926,170.11	100.000	£926,170.11	£926,170.11

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**UNCLAIMED DECEASED PERSONS DEBENTURES: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£1,381,634.40
Interest Earned	£19,114.30
	<u>£1,400,748.70</u>

**PAYMENTS**

Miscellaneous Payments	(£498,666.23)
Net Receipts	<u>£902,082.47</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£882,968.17
Interest Earned	£19,114.30
	<u>£902,082.47</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£902,082.47</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£0.00
Net Increase in Investments during the year	£902,082.47
Investments on 31 March 2010	<u>£902,082.47</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£0.00
Net Receipts during the year	£902,082.47
Sub-Fund Account Balance on 31 March 2010	<u>£902,082.47</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£902,082.47	100.000	£902,082.47	£902,082.47

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR HEALTH AUTHORITY GRATUITIES: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£342,864.23
Interest Earned	£11,703.35
	<u>£354,567.58</u>

**PAYMENTS**

Miscellaneous Payments	(£510,604.19)
Net Payments	<u>(£156,036.61)</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£11,703.35
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**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£167,739.96)
Net Decrease in Investments	<u>(£156,036.61)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£772,298.35
Net Decrease in Investments during the year	(£156,036.61)
Investments on 31 March 2010	<u>£616,261.74</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£772,298.35
Net Payments during the year	(£156,036.61)
Sub-Fund Account Balance on 31 March 2010	<u>£616,261.74</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£616,261.74	100.000	£616,261.74	£616,261.74

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**8 1/4% JOHN MACKINTOSH HOMES PROVIDENT TRUST FUND BOND:**  
**SUB-FUND**

**RECEIPTS**

Pension Contributions	£30,698.24
Interest Earned	£47,345.62
	<u>£78,043.86</u>

**PAYMENTS**

Miscellaneous Payments	(£284,742.93)
Net Payments	<u>(£206,699.07)</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£47,345.62
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**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£254,044.69)
Net Decrease in Investments	<u>(£206,699.07)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£666,172.31
Net Decrease in Investments during the year	(£206,699.07)
Investments on 31 March 2010	<u>£459,473.24</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£666,172.31
Net Payments during the year	(£206,699.07)
Sub-Fund Account Balance on 31 March 2010	<u>£459,473.24</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund:				
Bonds	£425,743.84	100.000	£425,743.84	£425,743.84
Ordinary Deposits	£33,729.40	100.000	£33,729.40	£33,729.40
	<u>£459,473.24</u>		<u>£459,473.24</u>	<u>£459,473.24</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**PENSION ANNUITY TRUST SCHEME (P.A.T.S.): SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£21,178.88
Interest Earned	£494.92
	<u>£21,673.80</u>

**PAYMENTS**

Management Charges	(£265.00)
Net Receipts	<u>£21,408.80</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£20,913.88
Interest Earned	£494.92
	<u>£21,408.80</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£21,408.80</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£277,525.09
Net Increase in Investments during the year	£21,408.80
Investments on 31 March 2010	<u>£298,933.89</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£277,525.09
Net Receipts during the year	£21,408.80
Sub-Fund Account Balance on 31 March 2010	<u>£298,933.89</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Crown Agents Bank Ltd	£298,933.89	100.000	£298,933.89	£298,933.89

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR DEFENCE ESTATES & GENERAL SERVICES LTD**  
**(SAFETY NET EMPLOYEES): SUB-FUND**

**RECEIPTS**

Interest Earned £2,582.00

**PAYMENTS**

(£0.00)

Net Receipts £2,582.00

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £2,582.00

**DECREASE IN INVESTMENTS**

(£0.00)

Net Increase in Investments £2,582.00

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £127,909.98

Net Increase in Investments during the year £2,582.00

Investments on 31 March 2010 £130,491.98

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £127,909.98

Net Receipts during the year £2,582.00

Sub-Fund Account Balance on 31 March 2010 £130,491.98

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Special Issue Monthly Income Debentures	£130,491.98	100.000	£130,491.98	£130,491.98

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**CARE AGENCY - RESIDENTS' SAVINGS: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£57,109.12
Interest Earned	£1,641.47
	<u>£58,750.59</u>

**PAYMENTS**

Miscellaneous Payments	(£18,917.73)
Net Receipts	<u>£39,832.86</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£38,191.39
Interest Earned	£1,641.47
	<u>£39,832.86</u>

**DECREASE IN INVESTMENTS**

	(£0.00)
Net Increase in Investments	<u>£39,832.86</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£50,939.86
Net Increase in Investments during the year	£39,832.86
Investments on 31 March 2010	<u>£90,772.72</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£50,939.86
Net Receipts during the year	£39,832.86
Sub-Fund Account Balance on 31 March 2010	<u>£90,772.72</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£90,772.72	100.000	£90,772.72	£90,772.72

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**PUBLIC TRUSTEE: SUB-FUND**

**RECEIPTS**

Interest Earned £1,770.28

**PAYMENTS**

Miscellaneous Payments (€625.00)

Net Receipts £1,145.28

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £1,770.28

**DECREASE IN INVESTMENTS**

Net Sale of Investments (€625.00)

Net Increase in Investments £1,145.28

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £88,415.35

Net Increase in Investments during the year £1,145.28

Investments on 31 March 2010 £89,560.63

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £88,415.35

Net Receipts during the year £1,145.28

Sub-Fund Account Balance on 31 March 2010 £89,560.63

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**PUBLIC TRUSTEE: SUB-FUND**

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
<b>ESTATE OF ANGEL COSTA</b>				
Savings Bank Fund:				
Ordinary Deposits	£46,402.30	100.000	£46,402.30	£46,402.30
Monthly Income Debentures	£24,800.00	100.000	£24,800.00	£24,800.00
Government of Gibraltar:				
Monthly Income Debentures	£17,000.00	100.000	£17,000.00	£17,000.00
<b>ESTATE OF ANGELA MORELLO</b>				
Savings Bank Fund:				
Monthly Income Debentures	£1,000.00	100.000	£1,000.00	£1,000.00
Ordinary Deposits	£358.33	100.000	£358.33	£358.33
	<b>£89,560.63</b>		<b>£89,560.63</b>	<b>£89,560.63</b>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**CARE AGENCY DONATIONS: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£43,910.96
Interest Earned	£1,725.28
	<u>£45,636.24</u>

**PAYMENTS**

Miscellaneous Payments	(£73,405.54)
Net Payments	<u>(£27,769.30)</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned	£1,725.28
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**DECREASE IN INVESTMENTS**

Net Sale of Investments	(£29,494.58)
Net Decrease in Investments	<u>(£27,769.30)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£108,652.30
Net Decrease in Investments during the year	(£27,769.30)
Investments on 31 March 2010	<u>£80,883.00</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£108,652.30
Net Payments during the year	(£27,769.30)
Sub-Fund Account Balance on 31 March 2010	<u>£80,883.00</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£80,883.00	100.000	£80,883.00	£80,883.00

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GRATUITIES AND GROUP LIFE INSURANCE BENEFITS UNCLAIMED:**  
**SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£47,371.92
Interest Earned	£1,017.75
	<u>£48,389.67</u>

**PAYMENTS**

Miscellaneous Payments	(£26,361.90)
Net Receipts	<u>£22,027.77</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£21,010.02
Interest Earned	£1,017.75
	<u>£22,027.77</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£22,027.77</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£25,951.86
Net Increase in Investments during the year	£22,027.77
Investments on 31 March 2010	<u>£47,979.63</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£25,951.86
Net Receipts during the year	£22,027.77
Sub-Fund Account Balance on 31 March 2010	<u>£47,979.63</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£47,979.63	100.000	£47,979.63	£47,979.63

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**OVERSEAS SERVICE AID SCHEME PENSION: SUB-FUND**

**RECEIPTS**

Interest Earned £895.98

**PAYMENTS**

Pension Payments (£75.48)

Net Receipts £820.50

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £895.98

**DECREASE IN INVESTMENTS**

Net Sale of Investments (£75.48)

Net Increase in Investments £820.50

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £44,833.98

Net Increase in Investments during the year £820.50

Investments on 31 March 2010 £45,654.48

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £44,833.98

Net Receipts during the year £820.50

Sub-Fund Account Balance on 31 March 2010 £45,654.48

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank - Ordinary Deposits	£45,654.48	100.000	£45,654.48	£45,654.48

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**DECK CADET TRAINING COURSE: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£61,417.10
Interest Earned	£334.62
	<u>£61,751.72</u>

**PAYMENTS**

Miscellaneous Payments	(£20,713.60)
Net Receipts	<u>£41,038.12</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£40,703.50
Interest Earned	£334.62
	<u>£41,038.12</u>

**DECREASE IN INVESTMENTS**

Net Increase in Investments	<u>(£0.00)</u>
	<u>£41,038.12</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£0.00
Net Increase in Investments during the year	£41,038.12
Investments on 31 March 2010	<u>£41,038.12</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£0.00
Net Receipts during the year	£41,038.12
Sub-Fund Account Balance on 31 March 2010	<u>£41,038.12</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£41,038.12	100.000	£41,038.12	£41,038.12

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR PILOTS ASSOCIATION: SUB-FUND**

<b><u>RECEIPTS</u></b>		£0.00
<b><u>PAYMENTS</u></b>		(£0.00)
	Net Receipts/Payments	<u>£0.00</u>

**INVESTMENT ACCOUNT**

<b><u>INCREASE IN INVESTMENTS</u></b>		£0.00
<b><u>DECREASE IN INVESTMENTS</u></b>		(£0.00)
	Net Increase/Decrease in Investments	<u>(£0.00)</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009		£35,163.83
Net Increase/Decrease in Investments during the year		(£0.00)
	Investments on 31 March 2010	<u>£35,163.83</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009		£35,163.83
Net Receipts/Payments during the year		£0.00
	Sub-Fund Account Balance on 31 March 2010	<u>£35,163.83</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET VALUE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - On-Call Investment Account	£35,163.83	100.000	£35,163.83	£35,163.83

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**COMMISSIONER OF POLICE: SUB-FUND**

**RECEIPTS**

Interest Earned £45.06

**PAYMENTS**

Exchange Rate Adjustment (€265.39)  
 Net Payments (€220.33)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £45.06

**DECREASE IN INVESTMENTS**

Exchange Rate Adjustment (€265.39)  
 Net Decrease in Investments (€220.33)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £35,262.57  
 Net Decrease in Investments during the year (€220.33)  
 Investments on 31 March 2010 £35,042.24

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £35,262.57  
 Net Payments during the year (€220.33)  
 Sub-Fund Account Balance on 31 March 2010 £35,042.24

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Barclays Bank Plc - Call A/c	£28,355.32	100.000	£28,355.32	£28,355.32
Barclays Bank Plc - Euro Call A/c	£6,686.92	100.000	£6,686.92	£6,686.92
	£35,042.24		£35,042.24	£35,042.24

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**ACCOUNTANT GENERAL ON BEHALF OF SUNDRY BENEFICIARIES:**  
**SUB-FUND**

**RECEIPTS**

Interest Earned £644.15

**PAYMENTS**

Net Receipts £644.15  
(£0.00)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £644.15

**DECREASE IN INVESTMENTS**

Net Increase in Investments £644.15  
(£0.00)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £31,879.79  
Net Increase in Investments during the year £644.15  
Investments on 31 March 2010 £32,523.94

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £31,879.79  
Net Receipts during the year £644.15  
Sub-Fund Account Balance on 31 March 2010 £32,523.94

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund:				
Monthly Income Debentures	£28,200.00	100.000	£28,200.00	£28,200.00
Ordinary Deposits	£2,423.94	100.000	£2,423.94	£2,423.94
Government of Gibraltar:				
Monthly Income Debentures	£1,900.00	100.000	£1,900.00	£1,900.00
	<u>£32,523.94</u>		<u>£32,523.94</u>	<u>£32,523.94</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**INTERNATIONAL YEAR OF THE DISABLED: SUB-FUND**

**RECEIPTS**

Interest Earned £492.27

**PAYMENTS**

(£0.00)  
 Net Receipts £492.27

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £492.27

**DECREASE IN INVESTMENTS**

(£0.00)  
 Net Increase in Investments £492.27

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £24,613.83  
 Net Increase in Investments during the year £492.27  
 Investments on 31 March 2010 £25,106.10

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £24,613.83  
 Net Receipts during the year £492.27  
 Sub-Fund Account Balance on 31 March 2010 £25,106.10

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£25,106.10	100.000	£25,106.10	£25,106.10

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**ACCOUNTANT GENERAL ON BEHALF OF GIBRALTAR BUILDING**  
**SOCIETY BENEFICIARIES: SUB-FUND**

**RECEIPTS**

Interest Earned £434.97

**PAYMENTS**

Net Receipts £434.97  
(£0.00)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £434.97

**DECREASE IN INVESTMENTS**

Net Increase in Investments £434.97  
(£0.00)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £21,772.14  
 Net Increase in Investments during the year £434.97  
 Investments on 31 March 2010 £22,207.11

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £21,772.14  
 Net Receipts during the year £434.97  
 Sub-Fund Account Balance on 31 March 2010 £22,207.11

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£22,207.11	100.000	£22,207.11	£22,207.11

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**CARE AGENCY GRATUITIES: SUB-FUND**

**RECEIPTS**

Interest Earned £354.21

**PAYMENTS**

Net Receipts (£0.00)  
£354.21

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £354.21

**DECREASE IN INVESTMENTS**

Net Increase in Investments (£0.00)  
£354.21

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £17,710.61  
 Net Increase in Investments during the year £354.21  
 Investments on 31 March 2010 £18,064.82

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £17,710.61  
 Net Receipts during the year £354.21  
 Sub-Fund Account Balance on 31 March 2010 £18,064.82

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£18,064.82	100.000	£18,064.82	£18,064.82

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**COLLECTOR OF CUSTOMS: SUB-FUND**

**RECEIPTS**

Interest Earned £22.39

**PAYMENTS**

Exchange Rate Adjustment (£518.08)

Net Payments (£495.69)

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £22.39

**DECREASE IN INVESTMENTS**

Exchange Rate Adjustment (£518.08)

Net Decrease in Investments (£495.69)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £13,550.42

Net Decrease in Investments during the year (£495.69)

Investments on 31 March 2010 £13,054.73

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £13,550.42

Net Payments during the year (£495.69)

Sub-Fund Account Balance on 31 March 2010 £13,054.73

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Royal Bank of Scotland - Call A/c	£13,054.73	100.000	£13,054.73	£13,054.73

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**YOUTH CLUBS: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts £58,913.20

**PAYMENTS**

Miscellaneous Payments (£57,502.71)

Net Receipts £1,410.49

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments £1,410.49

**DECREASE IN INVESTMENTS**

Net Increase in Investments (£0.00)  
£1,410.49

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £11,274.94

Net Increase in Investments during the year £1,410.49

Investments on 31 March 2010 £12,685.43

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £11,274.94

Net Receipts during the year £1,410.49

Sub-Fund Account Balance on 31 March 2010 £12,685.43

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Natwest Offshore Ltd	£10,719.30	100.000	£10,719.30	£10,719.30
Cash in Hand	£1,966.13		£1,966.13	£1,966.13
	<u>£12,685.43</u>		<u>£12,685.43</u>	<u>£12,685.43</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**HARGRAVES PROJECT: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts £8,792.20

**PAYMENTS**

(£0.00)

Net Receipts £8,792.20

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments £8,792.20

**DECREASE IN INVESTMENTS**

(£0.00)

Net Increase in Investments £8,792.20

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £0.00

Net Increase in Investments during the year £8,792.20

Investments on 31 March 2010 £8,792.20

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £0.00

Net Receipts during the year £8,792.20

Sub-Fund Account Balance on 31 March 2010 £8,792.20

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£8,792.20	100.000	£8,792.20	£8,792.20

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**KING GEORGE V HOSPITAL - PATIENTS PROPERTY: SUB-FUND**

**RECEIPTS**

Interest Earned £133.00

**PAYMENTS**

Net Receipts £133.00  
(£0.00)  
£133.00

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £133.00

**DECREASE IN INVESTMENTS**

Net Increase in Investments £133.00  
(£0.00)  
£133.00

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £6,651.83  
Net Increase in Investments during the year £133.00  
Investments on 31 March 2010 £6,784.83

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £6,651.83  
Net Receipts during the year £133.00  
Sub-Fund Account Balance on 31 March 2010 £6,784.83

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£6,784.83	100.000	£6,784.83	£6,784.83

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**CONFISCATED MONIES - SUPREME COURT: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£2,370.97
Interest Earned	£15.80
	<u>£2,386.77</u>

**PAYMENTS**

	(£0.00)
Net Receipts	<u>£2,386.77</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£2,370.97
Interest Earned	£15.80
	<u>£2,386.77</u>

**DECREASE IN INVESTMENTS**

	(£0.00)
Net Increase in Investments	<u>£2,386.77</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£0.00
Net Increase in Investments during the year	£2,386.77
Investments on 31 March 2010	<u>£2,386.77</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£0.00
Net Receipts during the year	£2,386.77
Sub-Fund Account Balance on 31 March 2010	<u>£2,386.77</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£2,386.77	100.000	£2,386.77	£2,386.77

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**GIBRALTAR GRAND PIANO: SUB-FUND**

**RECEIPTS**

Interest Earned £40.02

**PAYMENTS**

Net Receipts £40.02

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £40.02

**DECREASE IN INVESTMENTS**

Net Increase in Investments £40.02

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £2,001.35  
 Net Increase in Investments during the year £40.02  
 Investments on 31 March 2010 £2,041.37

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £2,001.35  
 Net Receipts during the year £40.02  
 Sub-Fund Account Balance on 31 March 2010 £2,041.37

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£2,041.37	100.000	£2,041.37	£2,041.37

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**MATRON GIRALDI PRIZE FUND: SUB-FUND**

**RECEIPTS**

Interest Earned £35.89

**PAYMENTS**

(£0.00)

Net Receipts £35.89

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £35.89

**DECREASE IN INVESTMENTS**

(£0.00)

Net Increase in Investments £35.89

**ASSETS**

Investments on 1 April 2009 £1,779.16

Net Increase in Investments during the year £35.89

Investments on 31 March 2010 £1,815.05

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £1,779.16

Net Receipts during the year £35.89

Sub-Fund Account Balance on 31 March 2010 £1,815.05

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund: Monthly Income Debentures	£1,600.00	100.000	£1,600.00	£1,600.00
Ordinary Deposits	£215.05	100.000	£215.05	£215.05
	<u>£1,815.05</u>	100.000	<u>£1,815.05</u>	<u>£1,815.05</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**KING GEORGE V HOSPITAL - LORD THOMPSON'S BEQUEST:**  
**SUB-FUND**

**RECEIPTS**

Interest Earned £21.95

**PAYMENTS**

Net Receipts £21.95

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £21.95

**DECREASE IN INVESTMENTS**

Net Increase in Investments £21.95

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £1,092.19  
 Net Increase in Investments during the year £21.95  
 Investments on 31 March 2010 £1,114.14

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £1,092.19  
 Net Receipts during the year £21.95  
 Sub-Fund Account Balance on 31 March 2010 £1,114.14

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund: Monthly Income Debentures	£1,000.00	100.000	£1,000.00	£1,000.00
Ordinary Deposits	£114.14	100.000	£114.14	£114.14
	<u>£1,114.14</u>		<u>£1,114.14</u>	<u>£1,114.14</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**SCHOOL FOR HANDICAPPED CHILDREN (PUBLIC DONATIONS):**  
**SUB-FUND**

<b><u>RECEIPTS</u></b>		£0.00
<b><u>PAYMENTS</u></b>		(£0.00)
	Net Receipts/Payments	<u>£0.00</u>

**INVESTMENT ACCOUNT**

<b><u>INCREASE IN INVESTMENTS</u></b>		£0.00
<b><u>DECREASE IN INVESTMENTS</u></b>		(£0.00)
	Net Increase/Decrease in Investments	<u>£0.00</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009		£464.37
Net Increase/Decrease in Investments during the year		£0.00
	Investments on 31 March 2010	<u>£464.37</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009		£464.37
Net Receipts/Payments during the year		£0.00
	Sub-Fund Account Balance on 31 March 2010	<u>£464.37</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - On-Call Investment Account	£464.37	100.000	£464.37	£464.37

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**ST BERNARD'S HOSPITAL - HUMPHREY'S LTD CHALLENGE CUP:**  
**SUB-FUND**

**RECEIPTS**

Interest Earned £6.43

**PAYMENTS**

(£0.00)  
 Net Receipts £6.43

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £6.43

**DECREASE IN INVESTMENTS**

(£0.00)  
 Net Increase in Investments £6.43

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £321.45  
 Net Increase in Investments during the Year £6.43  
 Investments on 31 March 2010 £327.88

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £321.45  
 Net Receipts during the year £6.43  
 Sub-Fund Account Balance on 31 March 2010 £327.88

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund: Monthly Income Debentures	£200.00	100.000	£200.00	£200.00
Ordinary Deposits	£127.88	100.000	£127.88	£127.88
	<u>£327.88</u>		<u>£327.88</u>	<u>£327.88</u>

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**PENSION SCHEME CONTRIBUTIONS PENDING INVESTMENT:**  
**SUB-FUND**

**RECEIPTS**

Interest Earned £3.06

**PAYMENTS**

(£0.00)  
 Net Receipts £3.06

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Interest Earned £3.06

**DECREASE IN INVESTMENTS**

(£0.00)  
 Net Increase in Investments £3.06

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009 £153.62  
 Net Increase in Investments during the year £3.06  
 Investments on 31 March 2010 £156.68

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £153.62  
 Net Receipts during the year £3.06  
 Sub-Fund Account Balance on 31 March 2010 £156.68

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£156.68	100.000	£156.68	£156.68

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**DONATIONS ST MARTINS SCHOOL: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts	£150.00
Interest Earned	£1.25
	<u>£151.25</u>

**PAYMENTS**

	(£0.00)
Net Receipts	<u>£151.25</u>

**INVESTMENT ACCOUNT**

**INCREASE IN INVESTMENTS**

Net Purchase of Investments	£150.00
Interest Earned	£1.25
	<u>£151.25</u>

**DECREASE IN INVESTMENTS**

	(£0.00)
Net Increase in Investments	<u>£151.25</u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Investments on 1 April 2009	£0.00
Net Increase in Investments during the year	£151.25
Investment Account on 31 March 2010	<u>£151.25</u>

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009	£0.00
Net Receipts during the year	£151.25
Sub-Fund Account Balance on 31 March 2010	<u>£151.25</u>

**STATEMENT OF INVESTMENTS ON 31 MARCH 2010**  
**SHOWING MARKET VALUE ON THAT DATE**

DESCRIPTION OF STOCK	NOMINAL VALUE	MARKET PRICE ACCRUED INTEREST %	MARKET VALUE ACCRUED INTEREST	TOTAL MARKET VALUE ON 31 3 10
Savings Bank Fund - Ordinary Deposits	£151.25	100.000	£151.25	£151.25

**SPECIAL FUNDS**  
**GOVERNMENT TRUSTS FUND**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

**2004 TRICENTENARY: SUB-FUND**

**RECEIPTS**

Miscellaneous Receipts £500.00

**PAYMENTS**

(£0.00)  
Net Receipts £500.00

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Advance to Liquid Reserves £4,192.50

**FINANCED BY**

Sub-Fund Account Balance on 1 April 2009 £3,692.50  
Net Receipts during the year £500.00  
Sub-Fund Account Balance on 31 March 2010 £4,192.50

**GIBRALTAR GOVERNMENT LOTTERY**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**  
**INCOME AND EXPENDITURE ACCOUNT**

**INCOME**

Gross Proceeds on Sale of Tickets	£6,100,000.00	
(less) Returned Tickets	<u>(£1,366,182.00)</u>	
Net Proceeds on Sale of Tickets		£4,733,818.00
Prizes Unclaimed and minor prizes on returned tickets in respect of 2008/2009 Draws which lapsed during 2009/2010.		<u>£171,428.66</u>
Total Income		<u>£4,905,246.66</u>

**EXPENDITURE**

Prizes	£4,321,168.00	
Provision for Tickets not yet Presented	<u>£193,079.50</u>	
Total Prizes Payable	£4,514,247.50	
(Less) Prizes on Returned Tickets	<u>(£923,500.00)</u>	
Net Prizes		£3,590,747.50
Agents' Selling Commission	£366,000.00	
(less) Commission on Returned Tickets	<u>(£81,970.92)</u>	
Net Agents' Selling Commission		£284,029.08
Agents' Administration Fee	£244,000.00	
(less) Administration Fee on Returned Tickets	<u>(£54,647.28)</u>	
Net Agents' Administration Fee		£189,352.72
Management Charges		£83,000.00
Agents' Commission on Prizes	£33,976.91	
Provision for Outstanding Prizes	<u>£1,930.80</u>	
Total Agents' Commission on Prizes		£35,907.71
Printing of Lottery Tickets		£34,308.93
Rent and Service Charges		£7,034.51
GBC Expenses		£8,094.00
Conferences and Subscription to Association of State Lotteries		£3,176.29
Advertising		£11,993.34
Cost of Lottery Paper		£9,973.07
Miscellaneous Expenses		<u>£15,448.51</u>
Total Expenditure		<u>(£4,273,065.66)</u>
Surplus Transferred to the Consolidated Fund		<u>£632,181.00</u>

## STATEMENT OF PUBLIC DEBT AS AT 31 MARCH 2010

DESCRIPTION OF LOAN	AUTHORITY	PUBLIC DEBT Brought Forward	AMOUNT RECEIVED During the Year	AMOUNT REDEEMED During the Year	PUBLIC DEBT OUTSTANDING
Barclays Bank PLC (Revolving Facility)	(a)	£3,500,000.00	£96,500,000.00	£0.00	£100,000,000.00
Natwest Offshore Ltd (Revolving Facility)	(a)	£3,500,000.00	£46,500,000.00	£0.00	£50,000,000.00
Government of Gibraltar Pensioners' Monthly Income Debentures	(a)	£22,907,900.00	£13,782,700.00	£4,420,000.00	£32,270,600.00
Government of Gibraltar Monthly Income Debentures	(a)	£19,669,600.00	£5,330,100.00	£8,165,100.00	£16,834,600.00
Government of Gibraltar Special Issue of Pensioners' Monthly Income Debentures 2010	(a)	£24,598,800.00	£0.00	£506,100.00	£24,092,700.00
Government of Gibraltar Special Issue of 6% Monthly Income Debentures to Gibraltar Community Care	(a)	£9,466,500.00	£0.00	£9,466,500.00	£0.00
Government of Gibraltar Special Issue of Pensioners' Monthly Income Debentures 2008	(a)	£47,677,100.00	£16,088,500.00	£8,955,100.00	£54,810,500.00
Government of Gibraltar Special Issue of 3-Year Fixed Pensioners' Monthly Income Debentures 2011	(a)	£60,193,500.00	£19,820,800.00	£430,000.00	£79,584,300.00
Government of Gibraltar Special Issue of 3-Year Fixed Monthly Income Debentures 2012	(a)	£0.00	£22,588,700.00	£0.00	£22,588,700.00
Government of Gibraltar Special Issue of 3-Year Fixed Monthly Income Debentures 31 December 2012	(a)	£0.00	£8,541,000.00	£0.00	£8,541,000.00
		£191,513,400.00	£229,151,800.00	£31,942,800.00	£388,722,400.00

(a) With effect from June 1988 statutory authority to raise loans and debentures was provided under The Borrowing Powers Act 1988. With effect from July 2008 the authority to raise loans and debentures is provided under the The Public Finance (Borrowing Powers) Act 2008.

All Public Debt is used either for the repayment of existing Public Debt or for the purposes of the Improvement and Development Fund, or held by the Consolidated Fund pending utilisation for the aforementioned purposes.

**STATEMENT OF OUTSTANDING LOANS ISSUED BY THE IMPROVEMENT AND DEVELOPMENT FUND  
AS AT 31 MARCH 2010**

BORROWER	DATE OF LOAN	AUTHORITY	SOURCE OF LOAN	AMOUNT OF LOAN	DRAWN TO DATE	AMOUNT REPAYED TO DATE	BALANCE OUT-STANDING	ANNUAL INTEREST	TERMS OF REPAYMENT
St Bernard's Church	19/8/1998	Agreement Dated 19/8/1998	Improvement & Development Fund	£120,000.00	£120,000.00	£76,000.00	£44,000.00	-	By sixty equal instalments of principal. First payment being due at the end of the second quarter after the last drawdown
Vineyards (Management) Ltd	19/8/1999	Agreement Dated 19/8/1999	Improvement & Development Fund	£299,970.00	£286,947.51	£97,746.90	£189,200.61	-	By seventy-two equal instalments of principal. First payment 1 month after agreement executed. Loan extended in August 2004, to be repaid by 180 equal instalments of principal. Loan increased in October 2008, to be repaid by 130 instalments of principal.
Watergardens Management Ltd	29/05/2002	Agreement Dated 29/05/2002	Improvement & Development Fund	£300,000.00	£296,522.80	£239,285.81	£57,236.99	-	By eighty four equal instalments of principal. First payment 1 month after agreement executed. Loan repayment deferred until 30.6.07
Pilot Boats Gibraltar Ltd	30/10/2002	Agreement Dated 30/10/2002	Improvement & Development Fund	£260,000.00	£260,000.00	£188,500.00	£71,500.00	Base Rate	By forty equal instalments of principal and interest on the reducing balance.
Inverrigan Ltd	16/01/2003	Agreement Dated 16/01/2003	Improvement & Development Fund	£48,000.00	£48,000.00	£0.00	£48,000.00 (a)	Base Rate	By twenty equal instalments of principal and interest on the reducing balance. First payment 3 years after agreement executed.
			Carried forward	£1,027,970.00	£1,011,470.31	£601,532.71	£409,937.60		

**STATEMENT OF OUTSTANDING LOANS ISSUED BY THE IMPROVEMENT AND DEVELOPMENT FUND  
AS AT 31 MARCH 2010 - (CONT'D)**

BORROWER	DATE OF LOAN	AUTHORITY	SOURCE OF LOAN	AMOUNT OF LOAN	DRAWN TO DATE	AMOUNT REPAYED TO DATE	BALANCE OUT-STANDING	ANNUAL INTEREST	TERMS OF REPAYMENT	
Trafalgar House Management Ltd	05/12/2003	Agreement Dated 05/12/2003	Brought forward Improvement & Development Fund	£1,027,970.00	£1,011,470.31	£601,532.71	£409,937.60	-	By sixty equal instalments of principal. First payment 1 month after agreement executed.	
Gardiners View Management Ltd	30/09/2005	Agreement Dated 30/09/2005	Improvement & Development Fund	£85,000.00	£85,000.00	£78,922.19	£6,077.81	-	By sixty equal instalments of principal. First payment 1 month after date of first drawdown.	
Suissa Brothers Limited	01/07/2002	Agreement Dated 01/07/2002	Improvement & Development Fund	£50,000.00	£50,000.00	£37,500.30	£12,499.70	-	By twenty eight equal instalments of principal and interest on the reducing balance. First Payment six months after agreement executed	
Eatatease.com	09/02/2005	Agreement Dated 09/02/2005	Improvement & Development Fund	£7,000.00	£7,000.00	£7,000.00	£0.00	Base Rate	By forty eight equal instalments of principal and interest on the reducing balance. First Payment six months after agreement executed	
Total							£428,515.11	£743,955.20	£1,172,470.31	£1,188,970.00

Note:

(a) Excludes arrears of interest due in respect of Inverrigan Ltd. Amounts are Interest:£12,642.08 and Default Interest:£6,334.92

**STATEMENT OF CASH LOSSES AND ABANDONED CLAIMS**  
**FOR THE YEAR ENDED 31 MARCH 2010**

DEPARTMENT	DETAILS	CASH LOSSES WRITTEN-OFF	ABANDONED CLAIMS	TOTAL
Income Tax	Social Insurance Contributions Corporation Tax Self-employed Individuals Estate Duty Arrears Employers PAYE Deductions PAYE (Individuals) Assessments Overpayment of Salary Cash Shortage	£10.00	£2,344,649.25 £1,010,782.59 £931,982.84 £914,261.43 £547,715.55 £172,824.70 £6,830.99	£5,929,057.35
Treasury	General Rates & Salt Water Charges Ground & Sundry Rents Overpayments of Industrials Arrears Commemorative Coin Shortage	£191.25 £36.00	£1,421,996.37 £54,103.58	£1,476,327.20
Housing - Administration	Hostel Fees Arrears of House Rent Theft of Monies at Hostel	£184.80	£9,370.50 £1,140.25	£10,695.55
Youth	Theft of Monies	£5,284.00		£5,284.00
Gibraltar Sports & Leisure Authority	Unpaid Services		£2,000.00	£2,000.00
Tourism	Theft of Imprest Cash Shortage	£1,393.44 £42.74		£1,436.18
Education	Scholarship Reimbursement Debt		£480.05	£480.05
No. 6 Convent Place	Theft of Imprest	£205.05		£205.05
Transport - Vehicle, Traffic and Public Transport	Theft of Imprest - Coach Terminus Cash Shortages	£120.00 £30.00		£150.00
Postal Services	Cash Shortages	£136.81		£136.81
Family and Community Affairs	Cash Shortages	£45.00		£45.00
Gibraltar Health Authority	Cash Shortage	£20.00		£20.00
		£7,699.09	£7,418,138.10	£7,425,837.19

## ARREARS OF REVENUE AS AT 31 MARCH 2010

<u>HEAD</u>	<u>SUBHEAD</u>	<u>PREVIOUS YEAR</u>	<u>PREVIOUS YEAR</u>
1. TAXES	1. INCOME TAX (a)	£29,049,844.31 (c)	£29,301,398.87
	2. COMPANY TAX (b)	<u>£12,000,303.27 (d)</u>	<u>£16,919,626.67</u>
		£41,050,147.58	£46,221,025.54
2. DUTIES	1. IMPORT DUTIES	£941,740.37	£830,282.68
	3. TRANSIT & BONDED STORES OPERATORS FEES	£4,320.00	£0.00
	4. ESTATE DUTIES	<u>£0.00</u>	<u>£862,974.28</u>
		£946,060.37	£1,693,256.96
4. RATES AND RENTS	1. GENERAL RATES AND SALT WATER CHARGES	£3,827,927.34 (e)	£4,983,701.04
	2. GROUND AND SUNDRY RENTS	<u>£1,082,666.09 (f)</u>	<u>£1,062,186.13</u>
		£4,910,593.43	£6,045,887.17
5. DEPARTMENTAL FEES & RECEIPTS	4. NON RESIDENTS SCHOOL FEES	£77,366.68	£51,985.74
	5. SCHOLARSHIP FEES - REIMBURSEMENTS	£422,305.24	£414,522.25
	6. MUSEUM ENTRANCE CHARGES	£1,571.00	£0.00
	10. HOUSE RENTS	£3,536,298.54	£3,460,914.81
	11. HOSTEL FEES	£53,180.22	£59,666.66
	12. PUBLIC HEALTH & ENVIRONMENTAL FEES	£4,740.26	£8,401.79
	14. LITTER CONTROL FEES	£1,380.00	£1,830.00
	16. TOURIST SITE RECEIPTS	£177,526.50 (g)	£135,839.50
	17. MISCELLANEOUS RECEIPTS	£339.40	£1,169.40
	20. FREQUENCY CO-ORDINATOR REIMBURSEMENTS	£4,758.57	£4,192.00
	24. SHIP REGISTRATION FEES	£31,396.36	£14,934.38
	26. AIRPORT DEPARTURE TAX	£297,510.00	£421,900.00
	27. FEES AND CONCESSIONS	£92,790.42	£53,408.26
	28. AIRPORT LANDING FEES	£128,400.35	£129,392.46
	35. SALE OF STAMPS	£58,328.28	£48,067.30
	37. TERMINAL MAIL FEES	£78,512.77	£178,410.00
	39. E-COMMERCE SALES	£0.00	£96.54
	46. FINES & FORFEITURES	<u>£210,660.00</u>	<u>£286,434.00</u>
		£5,177,064.59	£5,271,165.09
6. GOVERNMENT EARNINGS	5. SERVICES PERFORMED BY PUBLIC OFFICERS	£11,566.01	-
	6. OTHER REIMBURSEMENTS	<u>£2,928.99</u>	<u>£2,580.99</u>
		£14,495.00	£2,580.99
		<u>£52,098,360.97</u>	<u>£59,233,915.75</u>
PUBLIC UNDERTAKINGS (h)	<u>GIBRALTAR HEALTH AUTHORITY</u>		
	HOSPITAL FEES	£177,247.38	£24,687.00
	<u>GIBRALTAR ELECTRICITY AUTHORITY</u>		
	SALE OF ELECTRICITY TO CONSUMERS	£7,202,419.04	£7,435,124.41
	COMMERCIAL WORKS FEES	£349,758.12	£558,779.46
	CONSUMERS CONNECTION FEES	£2,273.01	£2,338.42
	<u>CARE AGENCY</u>		
	RESIDENTS CONTRIBUTIONS	£8,912.56	£9,119.76
	<u>GIBRALTAR DEVELOPMENT CORPORATION</u>		
	EMPLOYMENT REGISTRATION	£96,640.00	£67,560.00
	<u>GIBRALTAR PORT AUTHORITY</u>		
	TONNAGE DUES	£320,641.79	£84,755.75
	BERTHING CHARGES	£288,551.67	£132,699.99
	SMALL BOAT MOORINGS	£0.00	£900.00
	PORT ARRIVAL AND DEPARTURE TAX	£1,562.00	£1,236.00
	BUNKERING CHARGES	£164,000.00	£21,112.74
	MISCELLANEOUS CHARGES	<u>£750.00</u>	<u>£75.00</u>
		£8,612,755.57	£8,338,388.53
		<u>£60,711,116.54</u>	<u>£67,572,304.28</u>

(i)

Notes:

(a) Income Tax arrears includes an element of estimated assessments raised on self-employed persons and on private individuals in accordance with Section 72 of the Income Tax Act.

(b) Company Tax arrears includes an element of estimated assessments raised on companies in accordance with Section 72 of the Income Tax Act.

(c) Income Tax arrears includes tax assessments where the tax owing has the due date (Section 82 of the Income Tax Act refers) after 31 March 2010. The amounts are: Self-Employed - £2,068,401.98 and Individuals - £251,392.07. Furthermore these arrears exclude amounts standing as 'credits' in self-employed and individual tax accounts. The amounts are: Self-Employed - £931,008.49 and Individuals - £2,777,874.96.

(d) Company Tax arrears includes tax assessments where the tax owing has the due date (Section 82 of the Income Tax Act refers) after 31 March 2010. This amount totals £1,599,049.31. Furthermore, these arrears exclude amounts standing as 'credits' in company tax accounts; this amount totals £3,825,500.66.

(e) General Rates & Salt Water arrears exclude £4,978.98 in respect of amounts standing as credits.

(f) Arrears of Ground & Sundry Rents exclude credit amounts in respect of prepayments, and payments from tenants whose leases have expired or are awaiting a rent review. The amounts are £103,863.90 in respect of tenants whose leases have expired and £7,732.35 in respect of tenants with prepayments.

(g) Tourist Site Receipts arrears is made up of amounts where the arrears owing have a due date after 31 March 2010. The breakdown is as follows:- Payable within 30 days - £24,948.50, within 60 days - £47,170.00 and within 90 days - £105,408.00.

(h) In accordance with the provisions of the Public Finance (Control and Audit) (Amendment) Act 2011 the recurrent revenues of the Government Agencies and Authorities and certain other entities are paid into and thus constitute the revenue of the Consolidated Fund, it follows that the arrears of these entities now form part of the arrears of revenue due to government.

(i) The previous year's figures for the Public Undertakings are shown in italics for comparative purposes only.







**GIBRALTAR HEALTH AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Group Practice Medical Scheme		£36,794,157.06
Recurrent Contributions:		
Consolidated Fund		£29,540,000.00
Social Assistance Fund		£3,500,000.00
Statutory Benefits Fund		£335,024.00
Medical Services to Non-Entitled Patients		£2,650,000.00
Other Receipts		£585,411.95
		<u>£73,404,593.01</u>

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£20,034,407.12	
(2) Overtime	£2,357,305.92	
(3) Allowances	£3,586,140.71	
(4) Gratuities	£1,280,333.48	
	<u>£27,258,187.23</u>	

**Ambulance Service**

(5) Salaries	£683,797.04	
(6) Overtime	£136,523.57	
(7) Allowances	£128,118.50	
	<u>£948,439.11</u>	

**Industrial Wages**

(8) Basic Wages	£2,046,903.42	
(9) Overtime	£720,757.59	
(10) Allowances	£22,115.07	
	<u>£2,789,776.08</u>	

**Other Personnel**

(11) Relief Cover	£2,110,484.77	
(12) Visiting Consultants Fees and Expenses and Other Contracted Medical Services	£754,937.97	
(13) Recruitment Contractual Expenses and Accommodation	£738,634.83	
(14) Employer's Contributions	£1,764,602.01	
	<u>£5,368,659.58</u>	

**Other Recurrent Expenditure**

**Prescribed Drugs and Pharmaceuticals:**

(15) GPMS Prescriptions	£9,389,604.17	
(16) Drugs and Pharmaceuticals	£2,971,419.63	
	<u>£12,361,023.80</u>	

**Equipment and Related Expenses:**

(17) Medical Departments	£1,713,909.70	
(18) Medical and Surgical Appliances	£1,156,886.55	
(19) Hardware, Uniforms and Linen	£316,792.74	
(20) Patients Appliances	£128,512.50	
	<u>£3,316,101.49</u>	

(21) Dressings, Medical Gases and Tests		£915,097.79
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(22) Provisions		£433,884.73
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**Laundry and Cleaning:**

(23) Laundry Expenses	£450,126.26	
(24) Cleaning Expenses	£173,905.27	
	<u>£624,031.53</u>	

carried forward      £54,015,201.34

**GIBRALTAR HEALTH AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	£54,015,201.34
<b><u>PAYMENTS (cont)</u></b>		
(25) I.C.C. Health Centre	£301,992.00	
(26) Motor Vehicle and Fuel Expenses	£214,949.83	
Office Expenses:		
(27) General Expenses	£64,063.33	
(28) Electricity and Water	£804,882.08	
(29) Telephone Service	£238,892.20	
(30) Records, Printing and Stationery	<u>£102,550.81</u>	
		£1,727,330.25
(31) Legal Fees		£269,159.21
(32) Official Travel Abroad		£2,018.76
(33) School of Health Studies Expenses		£506,138.94
(34) Insurances and Claims		£1,030,516.81
(35) Sponsored Patients		£7,245,543.86
(36) Dialysis		£144,330.35
(37) Ground Rent		£79,525.97
(38) Information Technology Expenses		£229,106.54
(39) Registration Board		£1,255.79
(40) Repairs and Maintenance		£132,964.53
(41) Disposal of Clinical Waste		£1,208,683.03
<b><u>Facilities Management</u></b>		
(42) Maintenance Agreements:		
(i) Techno-Medical Services provided by GEA	£961,267.61	
(ii) Other Maintenance Agreements	<u>£667,949.32</u>	
		£1,629,216.93
(43) Equipment and Spares	£284,900.72	
(44) Security	£218,452.52	
(45) Fire Prevention	£45,889.47	
(46) Planted Areas	<u>£2,488.30</u>	
		£551,731.01
(47) Hospital Rental		£4,464,020.00
(48) Fire Brigade Ambulance Service		£86,307.76
(49) GHA Ambulance Service - Direct Expenses		£81,698.36
(50) Losses of Public Funds		£20.00
		<u>(£73,404,769.44)</u>
	Net Recurrent Payments	<u>(£176.43)</u>

**GIBRALTAR HEALTH AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund £744,000.00

**PAYMENTS**

Equipment and Spares £219,056.92  
 Computerisation £198,262.95  
 Capital Works £148,935.04  
 Facilities Management £177,652.38

Net Receipts (£743,907.29)  
£92.71

**CAPITAL ACCOUNT - DONATIONS**

**RECEIPTS**

Donations £359,170.60

**PAYMENTS**

Purchase of Equipment (£361,177.48)  
 Net Payments (£2,006.88)

**BALANCE SHEET AS AT 31 MARCH 2010**

**RECURRENT ACCOUNT**

**ASSETS**

Cash in Hand on 31 March 2010 £46,560.00  
 Less Imprest Re-allocation (£46,560.00)  
 Advance to Liquid Reserves £331.11  
£331.11

**FINANCED BY**

Account Balance on 1 April 2009 £507.54  
 Net Payments during the year (£176.43)  
 Account Balance on 31 March 2010 £331.11

**CAPITAL ACCOUNT**

**ASSETS**

Advance to Liquid Reserves £471.02

**FINANCED BY**

Account Balance on 1 April 2009 £378.31  
 Net Receipts during the year £92.71  
 Account Balance on 31 March 2010 £471.02

# GIBRALTAR HEALTH AUTHORITY

## BALANCE SHEET AS AT 31 MARCH 2010

### CAPITAL ACCOUNT - DONATIONS

#### ASSETS

Advance to Liquid Reserves

£5,509.97

#### FINANCED BY

Account Balance on 1 April 2009

£7,516.85

Net Payments during the year

(£2,006.88)

Account Balance on 31 March 2010

£5,509.97

### SUMMARY OF ADVANCES (FROM)/TO LIQUID RESERVES

Recurrent Account

£331.11

Capital Account

£471.02

Capital Account - Donations

£5,509.97

Net Advance to Liquid Reserves

£6,312.10

Note:

These accounts are not the audited accounts of the Authority

**ELDERLY CARE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Consolidated Fund		£1,124,820.43
Residents' Contributions		£49,672.46
Miscellaneous Income		£26.30
		<u>£1,174,519.19</u>

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£530,093.45	
(2) Overtime	£16,023.57	
(3) Allowances	£120,887.18	
(4) Gratuities	<u>£7,423.28</u>	
		£674,427.48

**Industrial Wages**

(5) Basic Wages	£165,318.45	
(6) Overtime	£56,403.41	
(7) Allowances	<u>£3,186.72</u>	
		£224,908.58

**Other Personnel**

(8) Recruitment Contractual Expenses		£6,279.85
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**Employer's Contributions**

(9) Social Insurance	£64,479.48	
(10) Pension	<u>£47,156.41</u>	
		£111,635.89

**Other Recurrent Expenditure**

(11) Residents' Pocket Money	£7,158.86	
(12) Dressings and Aids	£24,432.97	
(13) Hardware, Uniforms and Linen	£15,283.74	
(14) Clinical Waste	£5,736.00	
(15) Provisions	<u>£6,094.80</u>	
		£58,706.37

**Laundry and Cleaning:**

(16) Laundry Expenses	£2,204.65	
(17) Cleaning Expenses	<u>£5,635.36</u>	
		£7,840.01

(18) Domiciliary Care		£38,289.67
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**Training and Study:**

(19) Medical Books	£248.00	
(20) Training Courses	<u>£1,681.13</u>	
		£1,929.13

(21) Fuel and Gas		£2,260.00
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(22) Motor Vehicle Expenses		<u>£41.40</u>
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carried forward		<u>£1,126,318.38</u>
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**ELDERLY CARE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR YEAR ENDED 31 MARCH 2010**

	brought forward	£1,126,318.38	
<b><u>PAYMENTS (cont)</u></b>			
Office Expenses:			
(23) General Expenses	£993.13		
(24) Electricity and Water	£11,275.84		
(25) Telephone Service	£3,257.39		
(26) Printing and Stationery	£1,319.48		
			£16,845.84
Miscellaneous Expenses:			
(27) Nurses Registration Fees	£105.90		
(28) Maintenance Works	£16,081.51		
(29) Insurance	£12,800.00		
(30) Jewish Home Security	£904.40		
(31) Contingencies	£0.00		
(32) Computer and Office Equipment	£1,016.13		
(33) Rent and Service Charges	£880.00		
(34) Health and Safety Expenses	£0.00		
			£31,787.94
			<u>(£1,174,952.16)</u>
	Net Payments		<u><u>(£432.97)</u></u>

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund	£43.59
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**PAYMENTS**

Works and Equipment	(£800.00)
Net Payments	<u><u>(£756.41)</u></u>

**BALANCE SHEET AS AT 31 MARCH 2010**

**RECURRENT ACCOUNT**

**ASSETS**

Cash in Hand on 31 March 2010	£1,300.00
Less Imprest Re-allocation	(£1,300.00)
Advance to/(from) Liquid Reserves	£0.00
	<u>£0.00</u>

**FINANCED BY**

Account Balance on 1 April 2009	£432.97
Net Payments during the year	(£432.97)
Account Balance on 31 March 2010	<u>£0.00</u>

# ELDERLY CARE AGENCY

## BALANCE SHEET AS AT 31 MARCH 2010

### CAPITAL ACCOUNT

#### ASSETS

Advance to/(from) Liquid Reserves	<u>£0.00</u>
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#### FINANCED BY

Account Balance on 1 April 2009	£756.41
Net Payments during the year	<u>(£756.41)</u>
Account Balance on 31 March 2010	<u>£0.00</u>

### SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES

Recurrent Account	£0.00
Capital Account	<u>£0.00</u>
Net Advance to/(from) Liquid Reserves	<u>£0.00</u>

Note:

These accounts are not the audited accounts of the Agency

**GIBRALTAR DEVELOPMENT CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**EMPLOYMENT AND TRAINING**

**RECEIPTS**

Contribution by Government Departments for Staff Services		£5,316,900.37
Contribution from Consolidated Fund		£654,000.00
Contribution by Gibraltar Port Authority		£25,141.89
Contribution by Gibraltar Car Parks Ltd for Staff Services		£212,991.19
Contribution by European Social Fund		£504,093.00
Miscellaneous		£133,979.50
		<u>£6,847,105.95</u>

**PAYMENTS**

**Personal Emoluments**

Salaries:

(1) Employment	£449,543.57	
(2) Training	£326,501.39	
(3) Other Divisions	<u>£2,854,968.82</u>	
		£3,631,013.78

Overtime:

(4) Employment	£6,245.04	
(5) Training	£4,881.47	
(6) Other Divisions	<u>£361,429.73</u>	
		£372,556.24

Allowances:

(7) Employment	£7,870.81	
(8) Training	£4,363.92	
(9) Other Divisions	<u>£223,525.92</u>	
		£235,760.65

Wages - Other Divisions:

(10) Basic	£435,845.96	
(11) Overtime	£183,962.43	
(12) Allowances	<u>£47,701.66</u>	
		£667,510.05

(13) Temporary Assistance - Other Divisions		£0.00
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Employer's Contributions:

(14) Employment	£71,842.12	
(15) Training	£49,172.45	
(16) Other Divisions	<u>£498,173.05</u>	
		£619,187.62

Gratuities:

(17) Other Divisions		<u>£29,005.11</u>
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Total Personal Emoluments £5,555,033.45

**Other Recurrent Expenditure**

(18) Vocational Cadets:

(a) EU Projects:

(i) Government Financed	£432,875.15	
(ii) Planned ESF Funds	<u>£432,874.45</u>	
		£865,749.60

(b) Other Projects - Government Financed		<u>£162,595.05</u>
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£1,028,344.65

carried forward £6,583,378.10

**GIBRALTAR DEVELOPMENT CORPORATION**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

brought forward £6,583,378.10

**PAYMENTS (cont)**

(19) Wage Subsidies:

(a) EU Projects:

(i) Government Financed £103,509.76  
(ii) Planned ESF Funds £0.00

£103,509.76

(b) Other Projects - Government Financed

£0.00

£103,509.76

(20) Training and Development Courses:

(a) EU Projects:

(i) Government Financed £0.00  
(ii) Planned ESF Funds £0.00

£0.00

(b) Other Projects - Government Financed

£401,703.38

£401,703.38

(21) Construction Training Centre:

(a) EU Projects:

(i) Government Financed £40,029.26  
(ii) Planned ESF Funds £40,028.84

£80,058.10

(b) Other Projects - Government Financed

£111,356.07

£191,414.17

(22) Our Lady Of Europa Training Centre

£0.00

(£7,280,005.41)

Net Payments

(£432,899.46)

**BALANCE SHEET AS AT 31 MARCH 2010**

**ASSETS**

Advance to Liquid Reserves

£918.30

**FINANCED BY**

General Fund Balance on 1 April 2009

£433,817.76

Net Payments during the year

(£432,899.46)

General Fund Balance on 31 March 2010

£918.30

Note:

These accounts are not the audited accounts of the Corporation

**GIBRALTAR REGULATORY AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECEIPTS**

Contribution from the Consolidated Fund

£1,134,098.75

**COMMUNICATIONS DIVISION**

**PAYMENTS**

Personal Emoluments

(1) Salaries	£312,866.16	
(2) Overtime	£0.00	
(3) Allowances	£0.00	
(4) Employer's Contributions	£54,469.14	
		£367,335.30

Other Recurrent Expenditure

Office Expenditure:

(5) General Expenses	£4,093.43	
(6) Telephone Service	£8,368.69	
(7) Printing and Stationery	£2,835.41	
		£15,297.53

Operational Expenses:

(8) Rent, Rates and Service Charges	£50,820.44	
(9) Conferences, Training and Official Travel	£33,158.93	
(10) Professional and Consultancy Fees	£83,233.72	
(11) Computer and Office Equipment Expenses	£4,872.25	
(12) Motor Vehicle Expenses	£566.95	
		£172,652.29

(13) Market Analyses £38,135.04

Overheads:

(14) Management Charges £5,000.00

**SATELLITE DIVISION**

**PAYMENTS**

Personal Emoluments

(15) Salaries	£120,758.63	
(16) Overtime	£0.00	
(17) Allowances	£0.00	
(18) Employer's Contributions	£9,475.40	
		£130,234.03

Other Recurrent Expenditure

Office Expenditure:

(19) General Expenses	£680.53	
(20) Telephone Service	£3,174.60	
(21) Printing and Stationery	£612.60	
		£4,467.73

Operational Expenses:

(22) Rent, Rates and Service Charges	£13,665.70	
(23) Co-ordination Expenses	£12,454.60	
(24) Computer and Office Equipment Expenses	£970.49	
		£27,090.79

**DATA PROTECTION DIVISION**

**PAYMENTS**

Personal Emoluments

(25) Salaries	£59,657.31	
(26) Overtime	£0.00	
(27) Allowances	£0.00	
(28) Employer's Contributions	£9,052.70	
		£68,710.01

carried forward £828,922.72

**GIBRALTAR REGULATORY AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

brought forward £828,922.72

**PAYMENTS (cont)**

**Other Recurrent Expenditure**

**Office Expenditure:**

(29) General Expenses	£691.88	
(30) Telephone Service	£3,174.60	
(31) Printing and Stationery	£741.60	
	<u>£4,608.08</u>	£4,608.08

**Operational Expenses:**

(32) Rent, Rates and Service Charges	£13,658.40	
(33) Conferences, Training and Official Travel	£9,317.01	
(34) Professional Fees	£6,210.00	
(35) Computer and Office Equipment Expenses	£913.34	
	<u>£30,098.75</u>	£30,098.75

(36) Data Protection Commissioners' Meeting		£981.27
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**GAMBLING DIVISION**

**PAYMENTS**

**Personal Emoluments**

(37) Salaries	£203,900.23	
(38) Overtime	£0.00	
(39) Allowances	£0.00	
(40) Employer's Contributions	£23,197.38	
	<u>£227,097.61</u>	£227,097.61

**Other Recurrent Expenditure**

**Office Expenditure:**

(41) General Expenses	£677.26	
(42) Telephone Service	£3,726.95	
(43) Printing and Stationery	£704.60	
	<u>£5,108.81</u>	£5,108.81

**Operational Expenses:**

(44) Rent, Rates and Service Charges	£13,667.68	
(45) Conferences, Training and Official Travel	£15,239.11	
(46) Professional Fees	£6,543.19	
(47) Computer and Office Equipment Expenses	£1,831.53	
	<u>£37,281.51</u>	£37,281.51

Net Receipts/Payments	<u>(£1,134,098.75)</u>	<u>£0.00</u>
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**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund	£4,445.07
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**PAYMENTS**

Works and Equipment	(£4,445.07)
Net Receipts/Payments	<u>£0.00</u>

# GIBRALTAR REGULATORY AUTHORITY

## BALANCE SHEET AS AT 31 MARCH 2010

### RECURRENT ACCOUNT

#### ASSETS

Cash in Hand on 31 March 2010	<u>£100.00</u>
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#### FINANCED BY

Account Balance on 1 April 2009	£100.00
Net Receipts/Payments during the year	<u>£0.00</u>
Account Balance on 31 March 2010	<u>£100.00</u>

Note:

These accounts are not the audited accounts of the Authority

**SOCIAL SERVICES AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Consolidated Fund		£890,596.93
Inter-Country Adoptions		£782.00
		<u>£891,378.93</u>

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£458,453.24	
(2) Overtime	£55,982.78	
(3) Allowances	<u>£49,737.67</u>	£564,173.69

**Industrial Wages**

(4) Basic Wages	£9,629.91	
(5) Overtime	£0.00	
(6) Allowances	<u>£259.30</u>	£9,889.21

**Other Personnel**

(7) Recruitment Contractual Expenses	£195.00	
(8) Relief Cover	<u>£101,692.93</u>	£101,887.93

**Employer's Contribution**

(9) Social Insurance	£49,398.00	
(10) Pension	<u>£13,059.21</u>	£62,457.21

**Personal Emoluments - Workers Hostels**

(11) Salaries	£0.00	
(12) Overtime	£0.00	
(13) Allowances	<u>£0.00</u>	£0.00

**Industrial Wages - Workers Hostels**

(14) Basic Wages	£0.00	
(15) Overtime	£0.00	
(16) Allowances	<u>£0.00</u>	£0.00

**Employer's Contribution - Workers Hostels**

(17) Social Insurance	£0.00	
(18) Pension	<u>£0.00</u>	£0.00

**Other Recurrent Expenditure**

**Residential Services:**

(19) Children in Care	£15,450.76	
(20) Dr Giraldi Home	£11,089.81	
(21) Workers Hostels	<u>£0.00</u>	£26,540.57

**Non-Residential Services:**

(22) St Bernadette's Centre		<u>£8,085.50</u>
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carried forward £773,034.11

**SOCIAL SERVICES AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	£773,034.11
<b><u>PAYMENTS (cont)</u></b>		
Office Expenses:		
(23) General Expenses	£1,785.40	
(24) Electricity and Water	£9,506.16	
(25) Telephone Service	£7,346.64	
(26) Printing and Stationery	<u>£1,624.39</u>	£20,262.59
Operational Expenses:		
(27) Training and Official Travel	£14,397.94	
(28) Maintenance Works	£806.00	
(29) Motor Vehicle Expenses	£1,087.82	
(30) Insurance	<u>£0.00</u>	£16,291.76
Contracted Services:		
(31) Cleaning	£2,031.85	
(32) Planted Areas	<u>£700.00</u>	£2,731.85
(33) Inter-Country Adoption Expenses		£400.00
(34) Special Care Abroad (3 cases)		£68,177.44
(35) Domiciliary Care (10 cases)		£9,929.54
(36) Day Centre		£1,500.00
(37) Losses of Public Funds		<u>£0.00</u>
		<u>(£892,327.29)</u>
	Net Payments	<u>(£948.36)</u>

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund £0.00

**PAYMENTS**

Transfer to Care Agency (£738.53)

Net Payments (£738.53)

**BALANCE SHEET AS AT 31 MARCH 2010**

**RECURRENT ACCOUNT**

**ASSETS**

Cash in Hand on 31 March 2010 £15,065.00

Less Imprest Reallocation (£15,065.00)

Advance to/(from) Liquid Reserves £0.00

£0.00

**FINANCED BY**

Account Balance on 1 April 2009 £948.36

Net Payments during the year (£948.36)

Account Balance on 31 March 2010 £0.00

## SOCIAL SERVICES AGENCY

### BALANCE SHEET AS AT 31 MARCH 2010

#### CAPITAL ACCOUNT

##### ASSETS

Advance to/(from) Liquid Reserves

£0.00

##### FINANCED BY

Account Balance on 1 April 2009

£738.53

Net Payments during the year

(£738.53)

Account Balance on 31 March 2010

£0.00

#### SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES

Recurrent Account

£0.00

Capital Account

£0.00

Net Advance to/(from) Liquid Reserves

£0.00

Note:

These accounts are not the audited accounts of the Agency

**GIBRALTAR ELECTRICITY AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Consolidated Fund	£6,211,000.00
Sale of Electricity to Consumers	
(a) Billed Charges for the year	£20,140,274.83
(b) Arrears	£670,308.87
Consumers Connection Fees	£71,885.41
Payment of Electrical Services provided for Government	£1,207,324.17
Commercial Works	£1,264,059.11
Techno-Medical Services provided to GHA	£960,440.23
Miscellaneous	£3,155.81
	<hr/>
	£30,528,448.43

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£5,297,289.69	
(2) Overtime	£868,814.39	
(3) Allowances	£963,147.09	
(4) Temporary Assistance	£4,214.38	
	<hr/>	£7,133,465.55

**Employers Contributions**

(5) Social Insurance	£266,760.03	
(6) Pension	£226,593.07	
	<hr/>	£493,353.10

**Other Recurrent Expenditure**

**Office Expenses:**

(7) General Expenses	£24,430.45	
(8) Electricity and Water	£36,761.24	
(9) Telephone Service	£48,119.32	
(10) Printing and Stationery	£12,481.32	
	<hr/>	£121,792.33

**Operational Expenses:**

(11) Protective Clothing and Fire Prevention	£14,323.27	
(12) Computer and Office Equipment Expenses	£29,501.19	
(13) Training Expenses	£42,682.95	
(14) Transport Expenses	£24,452.29	
	<hr/>	£110,959.70

**Contracted Services:**

(15) Security Services	£73,146.00	
(16) Messengerial Services	£6,613.20	
(17) Cleaning Services	£47,545.08	
(18) Electricity Collections - AquaGib Ltd	£298,760.33	
(19) Employer's and Public Liability Insurance	£44,159.56	
(20) Legal Fees (Advice and Consultation)	£7,532.50	
(21) Health and Safety Advisors	£10,000.00	
	<hr/>	£487,756.67

**Fuel and Lubricants:**

(22) Fuel	£6,921,889.16	
(23) Lubricants	£268,569.47	
	<hr/>	£7,190,458.63

(24) Materials	£562,014.30	
(25) Public Lighting	£56,699.16	
(26) Public Illuminations	£55,250.97	
	<hr/>	£673,964.43
carried forward		£16,211,750.41

**GIBRALTAR ELECTRICITY AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	£16,211,750.41	
<b><u>PAYMENTS (cont)</u></b>			
Purchase of Electricity:			
(27) OESCO	£12,497,662.02		
(28) MOD	£533,812.74		
		£13,031,474.76	
(29) GHA Related Expenditure		£2,070.86	
(30) Compensation and Legal Costs		£116,810.00	
(31) Commercial Works		£1,166,935.82	
			(£30,529,041.85)
	Net Payments		£593.42

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund £486,000.00

**PAYMENTS**

Works and Equipment (£485,680.43)

Net Receipts £319.57

**BALANCE SHEET AS AT 31 MARCH 2010**

**RECURRENT ACCOUNT**

**ASSETS**

Cash in hand on 31 March 2010 £60.00

Less Imprest Reallocation (£60.00)

Advance to Liquid Reserves £240.40

£240.40

**FINANCED BY**

Balance on 1 April 2009 £833.82

Net Payments during the year (£593.42)

Recurrent Account Balance on 31 March 2010 £240.40

**CAPITAL ACCOUNT**

**ASSETS**

Advance to Liquid Reserves £543.76

**FINANCED BY**

Balance on 1 April 2009 £224.19

Net Receipts during the year £319.57

Capital Account Balance on 31 March 2010 £543.76

**SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES**

Recurrent Account £240.40

Capital Account £543.76

Net Advance to Liquid Reserves £784.16

Note:

These are not the audited accounts of the Authority

**GIBRALTAR SPORTS AND LEISURE AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Consolidated Fund	£2,174,000.00
Kings Bastion Leisure Centre Ltd	£591,184.97
Fund Raising	£8,750.00
Miscellaneous	£2,010.00
	<u>£2,775,944.97</u>

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£1,109,609.83	
(2) Overtime	£350,068.43	
(3) Allowances	£133,900.46	
(4) Employer's Contributions	<u>£129,182.43</u>	
		£1,722,761.15

**Other Recurrent Expenditure**

**Office Expenditure:**

(5) General Expenses	£155,570.22	
(6) Telephone Service	£12,067.82	
(7) Printing and Stationery	<u>£3,721.88</u>	
		£171,359.92

**Operational Expenses:**

(8) Sports Development Unit	£7,993.49	
(9) Running Expenses	£13,469.29	
(10) Vehicles and Plant	£215.40	
(11) Training Courses	£637.00	
(12) Computer and Office Equipment	£2,578.15	
(13) Stay and Play Programme	<u>£17,251.77</u>	
		£42,145.10

**Sports Facilities and Equipment:**

(14) Hockey Pitches	£2,574.12	
(15) Europa Gymnasium	£12,000.00	
(16) Other Facilities and Equipment	£8,592.48	

**Contracted Services:**

(17) Upkeep of Facilities	£132,706.90	
(18) Swimming Pool Expenses	£254,035.37	
(19) Playground Expenses	<u>£0.00</u>	
		£409,908.87

**Sports Grants:**

(20) Grants to Sporting Societies	£129,469.26	
(21) International Competitions	£92,853.70	
(22) Sports Development Projects	£85,791.77	
(23) Hosting of Special Sports and Leisure Events	<u>£121,443.11</u>	
		£429,557.84

(24) Ex-Gratia Payment		<u>£214.52</u>
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		<u>(£2,775,947.40)</u>
Net Payments		<u>(£2.43)</u>

# GIBRALTAR SPORTS AND LEISURE AUTHORITY

## CAPITAL ACCOUNT

### RECEIPTS

Contribution from the Improvement and Development Fund £146,000.00

### PAYMENTS

Works and Equipment

(£145,609.36)

Net Receipts

£390.64

## BALANCE SHEET AS AT 31 MARCH 2010

### RECURRENT ACCOUNT

#### ASSETS

Cash in Hand on 31 March 2010 £90.00

Less Imprest Reallocation (£90.00)

Advance to Liquid Reserves £743.77

£743.77

#### FINANCED BY

Account Balance on 1 April 2009 £746.20

Net Payments during the year (£2.43)

Account Balance on 31 March 2010

£743.77

### CAPITAL ACCOUNT

#### ASSETS

Advance to Liquid Reserves £843.62

#### FINANCED BY

Account Balance on 1 April 2009 £452.98

Net Receipts during the year £390.64

Account Balance on 31 March 2010

£843.62

### SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES

Recurrent Account £743.77

Capital Account £843.62

Net Advance to Liquid Reserves

£1,587.39

Note:

These accounts are not the audited accounts of the Authority

**GIBRALTAR PORT AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Tonnage Dues		£2,870,233.90
Berthing Charges		£862,059.51
Small Boat Moorings		£5,500.00
Port Arrival and Departure Tax		£337,758.10
Port, Operator and Harbour Craft Licences		£257,329.86
Bunkering Charges		£605,392.20
Miscellaneous Charges		£70,091.76
		<hr/>
		£5,008,365.33

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£1,295,958.58	
(2) Overtime	£529,637.13	
(3) Allowances	£190,437.92	
(4) Gratuities	£17,957.82	
	<hr/>	
		£2,033,991.45

**Industrial Wages**

(5) Basic Wages	£24,168.15	
(6) Overtime	£11,476.69	
(7) Allowances	£0.00	
	<hr/>	
		£35,644.84
(8) Employer's Contributions		£61,138.32

**Other Recurrent Expenditure**

**Office Expenditure:**

(9) General Expenses	£5,324.20	
(10) Electricity and Water	£18,145.57	
(11) Telephone Service	£27,214.63	
(12) Printing and Stationery	£11,353.12	
	<hr/>	
		£62,037.52

**Operational Expenses:**

(13) Transport Expenses	£3,014.55	
(14) Upkeep of Boarding Station and Wharves	£23,379.70	
(15) Maintenance of Launches:		
(i) Maintenance	£56,237.33	
(ii) Fuel and Lubricants	£19,419.83	
	<hr/>	
		£102,051.41
(16) Maintenance of Equipment	£4,579.45	
(17) Computer Maintenance	£23,841.90	
(18) Protective Clothing and Uniforms	£7,063.84	
(19) Training	£35,736.67	
(20) Inspections	£32,125.00	
(21) Oil Pollution Expenses	£8,272.76	
	<hr/>	
		£111,619.62

carried forward		<hr/>
		(£2,406,483.16)

**GIBRALTAR PORT AUTHORITY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	(£2,406,483.16)
Contracted Services:		
(22) Oil Pollution - Oil Spill Response Ltd	£79,080.00	
(23) Port Security - Security Express (Gibraltar)	£283,564.86	
(24) Cleaning Services - ABC Services Ltd	£8,959.84	
(25) Waste Discharge - Slop Oil Reception and Treatment L	£438,072.59	
(26) Weather Transmission Reports	£8,114.39	
(27) Information Technology Contract	£0.00	
		£817,791.68
(28) Port Advertising		£127,467.10
(29) Consultancy Expenses		£24,000.00
(30) Contribution to Mediterranean Mission to Seamen		£7,600.00
(31) Contribution to Gibraltar Development Corporation Staff Services		£25,141.89
(32) Vessel Tracking System - Finance Repayment		£17,631.00
	Total Recurrent Payments	<u>(£3,426,114.83)</u>
	Net Receipts transferred to Consolidated Fund Revenue	<u>£1,582,250.50</u>

**GIBRALTAR PORT AUTHORITY**

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund	£722,000.00
Insurance Settlements	£199,431.51
	<u>£921,431.51</u>

**PAYMENTS**

Works and Equipment	(£721,719.32)
	<u>£199,712.19</u>
	<u>£199,712.19</u>

Net Receipts

**CAPITAL ACCOUNT - COMMERCIAL FINANCE - VESSEL TRACKING SYSTEM**

**RECEIPTS**

Commercial Finance - Vessel Tracking System	£630,000.00
Interest Earned	£75.68
	<u>£630,075.68</u>

**PAYMENTS**

Vessel Tracking System	(£189,459.25)
	<u>£440,616.43</u>
	<u>£440,616.43</u>

Net Receipts

## GIBRALTAR PORT AUTHORITY

### INVESTMENT ACCOUNT - COMMERCIAL FINANCE VESSEL TRACKING SYSTEM

#### INCREASE IN INVESTMENTS

Net Increase in Investments	£519,854.75
Interest Earned	£75.68
	<u>£519,930.43</u>

#### DECREASE IN INVESTMENTS

	(£0.00)
Net Increase in Investments	<u>£519,930.43</u>

### BALANCE SHEET AS AT 31 MARCH 2010

#### RECURRENT ACCOUNT

##### ASSETS

Advance to Liquid Reserves	<u>£0.00</u>
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##### FINANCED BY

Account Balance on 1 April 2009	£0.00
Net Receipts/Payments during the year	£0.00
Account Balance on 31 March 2010	<u>£0.00</u>

#### CAPITAL ACCOUNT

##### ASSETS

Advance to Liquid Reserves	<u>£199,712.19</u>
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##### FINANCED BY

Balance on 1 April 2009	£0.00
Net Receipts during the year	£199,712.19
Account Balance on 31 March 2010	<u>£199,712.19</u>

### CAPITAL ACCOUNT - COMMERCIAL FINANCE - VESSEL TRACKING SYSTEM

##### ASSETS

Cash in Hand on 1 April 2009	£0.00
Net Increase in Investments during the year	£519,930.43
Investment Account on 31 March 2010	<u>£519,930.43</u>
Advance from Liquid Reserves	(£79,314.00)
	<u>£440,616.43</u>

##### FINANCED BY

Balance on 1 April 2009	£0.00
Net Receipts during the year	£440,616.43
Account Balance on 31 March 2010	<u>£440,616.43</u>

### SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES

Recurrent Account	£0.00
Capital Account	£199,712.19
Capital Account - Commercial Finance - Vessel Tracking System	(£79,314.00)
Net Advance to Liquid Reserves	<u>£120,398.19</u>

Note:

These accounts are not the audited accounts of the Authority

**CARE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**RECURRENT ACCOUNT**

**RECEIPTS**

Contribution from the Consolidated Fund		£11,884,000.00
Residents Contributions		£731,218.63
Miscellaneous Income		£2,513.84
Inter-Country Adoptions		£2,900.00
		<hr/>
		£12,620,632.47

**PAYMENTS**

**Personal Emoluments**

(1) Salaries	£5,759,404.46	
(2) Overtime	£382,365.52	
(3) Allowances	£960,344.85	
(4) Gratuities	£32,418.37	
	<hr/>	
		£7,134,533.20

**Industrial Wages**

(5) Basic Wages	£931,328.47	
(6) Overtime	£250,048.44	
(7) Allowances	£15,575.38	
	<hr/>	
		£1,196,952.29

**Employer's Contributions**

(8) Social Insurance	£647,062.38	
(9) Pension	£362,302.37	
	<hr/>	
		£1,009,364.75

**Other Personnel**

(10) Relief Cover	£410,703.07	
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**Other Recurrent Expenditure**

(11) Recruitment Contractual Expenses and Accomodation	£52,864.56	
	<hr/>	
		£463,567.63

**Residential Services:**

(12) Children in Care	£134,834.82	
(13) Dr Giraldi Home	£76,066.04	
	<hr/>	
		£210,900.86

**Non-Residential Services:**

(14) St Bernadette's Centre		£44,165.90
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(15) Domiciliary Care		£513,705.25
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(16) Special Care Abroad		£558,835.56
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(17) Residents' Pocket Money	£90,378.77	
(18) Dressings and Aids	£138,059.78	
(19) Hardware, Uniforms and Linen	£57,554.93	
(20) Clinical Waste	£242,568.39	
(21) Provisions	£315,328.90	
	<hr/>	
		£843,890.77

**Laundry and Cleaning:**

(22) Laundry Expenses	£15,180.83	
(23) Cleaning Expenses	£52,240.26	
	<hr/>	
		£67,421.09

carried forward		<hr/>
		£12,043,337.30

**CARE AGENCY**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2010**

	brought forward	£12,043,337.30
<b><u>PAYMENTS (cont)</u></b>		
(24) Day Centre		£10,500.00
Training and Study:		
(25) Medical Books	£4,546.95	
(26) Training Courses and Official Travel	<u>£64,835.91</u>	£69,382.86
(27) Registration Fees		£2,352.13
Office Expenses:		
(28) General Expenses	£18,650.59	
(29) Electricity and Water	£161,277.90	
(30) Telephone Service	£66,297.75	
(31) Printing and Stationery	£37,996.87	
(32) Computer and Office Equipment	<u>£9,129.53</u>	£293,352.64
Contracted Services:		
(33) Cleaning	£8,378.01	
(34) Planted Areas	£7,884.00	
(35) Lifts Maintenance	£15,777.68	
(36) Jewish Home Security	<u>£3,910.20</u>	£35,949.89
Miscellaneous Expenses:		
(37) Inter-Country Adoption Expenses	£3,282.00	
(38) Drug Awareness	£0.00	
(39) Health and Safety Expenses	£6,000.00	
(40) Rent and Service Charges	£14,920.75	
(41) Fuel and Gas	£11,357.35	
(42) Motor Vehicle Expenses	£16,998.03	
(43) Insurance	£8,909.00	
(44) Maintenance Works	£99,685.06	
(45) Contingencies	£4,314.85	
(46) Shopmobility	£0.00	
(47) IT Support	£0.00	
		<u>£165,467.04</u>
		(£12,620,341.86)
	Net Receipts	<u>£290.61</u>

**CAPITAL ACCOUNT**

**RECEIPTS**

Contribution from the Improvement and Development Fund	£653,000.00
Transfer from Social Services Agency	<u>£738.53</u>
	£653,738.53

**PAYMENTS**

Works and Equipment	<u>(£653,381.13)</u>
Net Receipts	<u>£357.40</u>

## **CARE AGENCY**

### **BALANCE SHEET AS AT 31 MARCH 2010**

#### **RECURRENT ACCOUNT**

##### **ASSETS**

Advance to Liquid Reserves	<u>£290.61</u>
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##### **FINANCED BY**

Account Balance on 1 April 2009	£0.00
Net Receipts during the year	<u>£290.61</u>
Account Balance on 31 March 2010	<u>£290.61</u>

### **BALANCE SHEET AS AT 31 MARCH 2010**

#### **CAPITAL ACCOUNT**

##### **ASSETS**

Advance to Liquid Reserves	<u>£357.40</u>
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##### **FINANCED BY**

Account Balance on 1 April 2009	£0.00
Net Receipts during the year	<u>£357.40</u>
Account Balance on 31 March 2010	<u>£357.40</u>

#### **SUMMARY OF ADVANCES TO/(FROM) LIQUID RESERVES**

Recurrent Account	£290.61
Capital Account	<u>£357.40</u>
Net Advance to Liquid Reserves	<u>£648.01</u>

Note:

These accounts are not the audited accounts of the Agency



Gibraltar Audit Office  
23 John Mackintosh Square  
Gibraltar