



Turks & Caicos Islands



2016-17 Fourth Quarter

FINANCIAL REPORT

January to March 2017

Prepared by the Office of the Accountant General

April 26, 2017

Information presented in this Fourth Quarter Financial Report is unaudited

FOREWORD

This quarterly financial report (unaudited) presents a summary of the results of operations of the Government of the Turks and Caicos Islands for the fourth quarter of the financial year 2016-17. The report has been prepared in adherence to the Public Finance Management Ordinance 2012 (Section 46.01) which requires that the Accountant General prepares and submits an unaudited budget report within 28 days after the quarter end.

The preparation and publication of this report stems from Government's commitment to transparent reporting of the Turks and Caicos Islands Government's (TCIG) finances, contributing to the overall accountability arrangement and an improved quality of governance and decision-making.

This enables the Government to monitor more closely the usage of public funds as well as the associated risks and challenges, so that where corrective measures may be required, they can be undertaken earlier. Likewise, the public, financial institutions, and other stakeholders are able to monitor the finances of the Government and be reassured that financial decisions are in accordance with prudent financial management.

Millicent Hughes

Accountant General

April 26, 2017

1 FISCAL SUMMARY

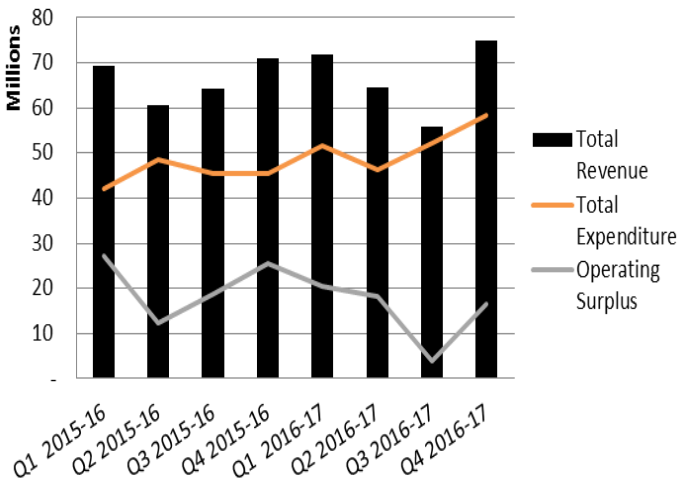
(Figures in US\$'000)	Quarter 4 2016/17			Variance				Year to Date			Variance			
	Actual	Budget	Prior Year	Budget	Prior Year			Actual	Budget	Prior Year	Budget	Prior Year		
Recurrent Revenue	71,451.1	67,944.3	69,077.5	3,506.8	5%	2,373.6	3%	263,109.6	250,898.6	258,345.7	12,211.0	5%	4,764.0	2%
Recurrent Expenditure	56,898.2	44,927.2	56,153.9	(11,971.0)	(27%)	(744.3)	(1%)	201,577.2	210,324.3	185,089.3	8,747.0	4%	(16,487.9)	(9%)
Net Recurrent Surplus	14,553.0	23,017.1	12,923.6	(8,464.2)	-37%	1,629.3	13%	61,532.4	40,574.3	73,256.4	20,958.1	52%	(11,724.0)	(16%)
Non-Recurrent Revenue	3,372.6	4,187.5	286.8	(814.9)	(19%)	3,085.8	1076%	4,087.5	4,750.0	5,538.8	(662.5)	(14%)	(1,451.3)	(26%)
Non-Recurrent Expenditure	1,404.8	(1,112.7)	4,338.2	(2,517.5)	226%	2,933.3	68%	6,693.4	7,895.2	11,492.7	1,201.8	15%	4,799.2	42%
Operating Surplus	16,520.7	28,317.3	8,872.3	(11,796.5)	-42%	7,648.4	86%	58,926.5	37,429.1	67,302.5	21,497.4	57%	(8,376.0)	(12%)

The unaudited results for the quarter ended March 31, 2017, recorded an operating surplus of \$16.5 million. This represented a shortfall of \$11.8 million (42%) from estimates, primarily due to increased expenditure during the quarter, in an attempt to absorb some of the previously reported under expenditure.

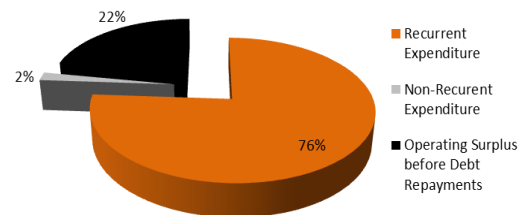
On a year-over-year basis, the results for the quarter saw an improvement of \$7.6 million (86%) from the fourth quarter of the previous fiscal year primarily due to better revenue performance.

Recurrent revenue for the fourth quarter totaled \$71.5 million, \$3.5 million (5%) higher than expected and \$2.4 million (3%) above last year's outturn of \$69.1 million. This was due to strong performance the tourism sector and duties collected.

Recurrent expenditure for the fourth quarter was \$56.9 million, an increase of \$12.0 million (27%) from the 3 months estimate and \$0.7 million (1%) above the previous year's expenses.



Revenue Distribution Fourth Quarter FY 2016-17



Operating surplus for the year ended March 31, 2017, was \$58.9 million, \$21.5 million (57%) higher than expected while being \$8.4 million (12%) below the previous year's outturn of \$67.3 million.

Recurrent revenue for the financial year was recorded at \$263.1 million. This outturn was \$12.2 million (5%) higher than the budget estimates and represented an increase of 2% from last year's outturn of \$258.3 million.

Non-recurrent Revenue totaled \$4.1 million for the year which comprises mostly of a \$3.3 million in funds received regarding the third and final tranche of budgetary support from the 10th European Development Fund Grant.

Recurrent expenditure for the financial year was \$201.6 million, \$8.7 million (4%) below the budget estimates, due mainly to lower than expected personnel and other operating expenses while being up \$16.5 million (9%) from the previous year's outturn.

Non-recurrent expenditure of \$6.7 million was \$1.2 million (15%) below the estimates and was below the previous year's outturn by \$4.8 million (42%).

2 REVENUE & EXPENDITURE

Total Fourth Quarter Revenue - \$74.8 million

Revenue <i>(Figures in US\$'000)</i>	Quarter 4 2016/17		
	Actual	Budget	Prior Year
Import duty	17,542	16,682	16,579
Hotel & Restaurant Tax	20,867	21,038	19,392
Customs Processing Fee	7,612	6,910	6,884
Stamp duty on land transactions	4,221	6,284	7,570
Work Permits and Residency Fees	4,337	3,900	4,241
Other Revenues	16,872	13,131	14,411
Total Recurrent Revenue	71,451	67,944	69,077
Nonrecurrent Revenue	3,373	4,188	287
Total Revenue	74,824	72,132	69,364

Recurrent Revenue for the fourth quarter was \$71.5 million outperforming both the budgeted and previous year's results. This amount was primarily derived from Hotel and Restaurant Tax which totalled \$20.9 million and Import Duties of \$17.5 million, which together accounted for 54% of Recurrent Revenue. Customs Processing Fees in the amount of \$7.6 million and Stamp Duty on Land Transactions totalling \$4.2 million accounted for 11% and 6% respectively, while Work Permits & Residency Fees in the amount of \$4.3 million accounted for a further 6% of Recurrent Revenue.

Total Fourth Quarter Expenditure - \$58.3 million

Expenditure <i>(Figures in US\$'000)</i>	Quarter 4 2016/17		
	Actual	Budget	Prior Year
Personnel Costs	21,939	21,946	19,923
Transfers to NHIB	8,182	5,050	5,370
Hospital Provisional Charges	5,281	4,478	7,811
Subventions	2,546	2,915	3,166
Rental of Assets	1,399	1,457	1,332
Other Recurrent Expenditure	17,551	9,081	18,552
Total Recurrent Expenditure	56,898	44,927	56,154
Nonrecurrent Expenditure	1,405	(1,113)	4,338
Total Expenditure	58,303	43,815	60,492

Recurrent Expenditure for the fourth quarter totalling \$56.9 million was due largely to Personnel Costs of \$21.9 million, which was on par with the budget and accounted for 39% of Recurrent Expenditure. Transfers to NHIB and Hospital Provisional Charges together accounted for a further 23%. All other items made up the remaining 38% of Recurrent Expenditure.

Total Revenue for the Year - \$267.2 million

Revenue <i>(Figures in US\$'000)</i>	Year to Date		
	Actual	Budget	Prior Year
Import duty	70,039	67,433	67,317
Hotel & Restaurant Tax	61,544	60,453	58,187
Customs Processing Fee	29,184	28,941	27,988
Stamp duty on land transactions	27,683	24,146	26,850
Work Permits and Residency Fees	17,652	17,297	18,132
Other Revenues	57,007	52,629	59,871
Total Recurrent Revenue	263,110	250,899	258,346
Nonrecurrent Revenue	4,088	4,750	5,539
Total Revenue	267,197	255,649	263,884

Total Recurrent Revenue for the year continued to exceed expectations, recording \$263.1 million, which represents a favourable variance of (5%) when compared to the budgeted amount of \$250.9 million and (2%) when compared to the results of the same period last year. Of this amount, customs duties accounted for \$110.6 million (41%) and Taxes on Goods & Transactions accounted for a further \$105.4 million or 39%.

Non-recurrent Revenue for the year totalled \$4.1 million, down \$0.7 million from the budgeted amount.

Total Expenditure for the Year - \$208.3 million

Expenditure <i>(Figures in US\$'000)</i>	Year to Date		
	Actual	Budget	Prior Year
Personnel Costs	82,041	86,216	75,252
Transfers to NHIB	26,563	26,580	19,516
Hospital Provisional Charges	20,171	20,171	23,666
Subventions	12,301	12,693	9,664
Rental of Assets	5,118	5,148	5,084
Other Recurrent Expenditure	55,384	59,516	51,909
Total Recurrent Expenditure	201,577	210,324	185,089
Nonrecurrent Expenditure	6,693	7,895	11,493
Total Expenditure	208,271	218,219	196,582

Total Recurrent Expenditure for the year of \$201.6 million was \$8.7 million or 4% below the budgeted amount of \$210.3 million while being \$16.5 million or 9% above the results of the same period last year.

Non-recurrent Expenditure for the year totalled \$6.7 million, of which \$4.5 million is attributed to cost associated SIPT.

3 REVENUE & EXPENDITURE BY MINISTRY

(All figures in US\$'000)	2016-17 Budget	% Allocation	Quarter				Year to Date			
			Actual	Revised Budget	Variance		Actual	Revised Budget	Variance	
CASH INFLOWS										
03 Police	97	0%	92	97	(6)	0%	103	97	6	0%
04 Attorney General's Chambers	24,720	10%	4,496	6,471	(1,975)	(31%)	28,779	24,720	4,058	16%
05 Judiciary	1,133	0%	250	296	(46)	(16%)	870	1,133	(263)	(23%)
14 Statutory Charges	750	0%	3,373	188	3,185	1699%	4,149	750	3,399	453%
16 Border Control & Employment	23,506	9%	6,582	5,471	1,110	20%	25,902	23,506	2,397	10%
54 Finance Trade & Investment	194,516	76%	55,689	56,759	(1,071)	(2%)	194,931	194,516	414	0%
57 Education Youth Sports & Culture	409	0%	32	46	(14)	(30%)	361	409	(48)	(12%)
59 Home Affairs Transportation & Communication	4,083	2%	2,152	1,289	864	67%	5,022	4,083	939	23%
60 Infrastructure Housing & Planning	1,368	1%	516	318	198	62%	1,604	1,368	237	17%
61 Tourism Environment Heritage & Culture	4,728	2%	1,541	1,081	459	42%	5,146	4,728	418	9%
62 Health Agriculture & Human Services	339	0%	101	114	(13)	(11%)	330	339	(8)	(2%)
TOTAL RECEIPTS	255,649		74,824	72,132	2,692	4%	267,197	255,649	11,549	5%
PAYMENTS										
01 Governor's Office	5,369	3%	1,436	1,156	(280)	(24%)	4,671	5,469	799	15%
03 Police	24,854	11%	6,658	4,547	(2,112)	(46%)	24,469	24,809	339	1%
04 Attorney General's Chambers	6,720	3%	1,830	1,400	(431)	(31%)	5,876	6,492	616	9%
05 Judiciary	7,663	5%	2,210	1,116	(1,094)	(98%)	8,668	10,552	1,884	18%
14 Statutory Charges	13,891	5%	2,621	(356)	(2,977)	837%	10,607	10,684	77	1%
16 Border Control & Employment	7,634	3%	2,080	1,901	(179)	(9%)	6,843	7,497	654	9%
54 Finance Trade & Investment	18,624	8%	4,993	3,841	(1,152)	(30%)	16,829	17,891	1,063	6%
56 Deputy Governor's Office	2,256	1%	388	460	72	16%	2,170	2,257	87	4%
57 Education Youth Sports & Culture	27,714	13%	7,007	6,586	(420)	(6%)	27,377	28,070	693	2%
58 Director of Public Prosecutions	1,489	1%	377	310	(67)	(22%)	1,227	1,433	206	14%
59 Home Affairs Transportation & Communication	10,179	5%	2,868	2,581	(287)	(11%)	10,121	10,767	647	6%
60 Infrastructure Housing & Planning	15,678	8%	4,799	3,152	(1,647)	(52%)	16,453	16,811	358	2%
61 Tourism Environment Heritage & Culture	7,185	3%	1,391	1,499	108	7%	6,719	7,261	542	7%
62 Health Agriculture & Human Services	61,046	29%	18,062	12,934	(5,128)	(40%)	61,274	62,733	1,459	2%
63 House of Assembly	3,048	1%	990	772	(218)	(28%)	2,798	3,074	276	9%
64 Office of The Premier & District Administration	2,409	1%	593	449	(144)	(32%)	2,169	2,418	250	10%
TOTAL PAYMENTS BEFORE CAPITAL	215,760		58,303	42,347	(15,956)	(38%)	208,271	218,219	9,949	5%
OPERATING SURPLUS/(DEFICIT)	39,889		16,521	29,784	13,264	45%	58,926	37,429	21,497	57%

Program expenditure for the fourth quarter of Financial Year 2016-17 totaled \$58.3 million. This increased spending, while above budget by 38%, was expected in an attempt to absorb some of the previously reported under-expenditure. All ministries' expenditure outturns came in less than the estimated amounts for the financial year.

The overall under-expenditure was a major contributor to the operating surplus for the year being \$21.5 million over the budgeted amount of \$37.4 million.

4 CASH FLOW

(Figures in US\$'000)	Quarter 4 2016/17			Variance				Year to Date			Variance			
	Actual	Budget	Prior Year	Budget	Prior Year			Actual	Budget	Prior Year	Budget	Prior Year		
Cash Flow from Operations	16,520.7	28,317.3	8,872.3	(11,796.5)	-42%	7,648.4	86%	58,926.5	37,429.1	67,302.5	21,497.4	57%	(8,376.0)	(12%)
Less:														
Capital Contributions	(9,527.3)	(5,932.3)	(3,322.6)	(3,595.0)	61%	(6,204.8)	187%	(23,509.0)	(36,479.0)	(11,539.0)	12,970.0	(36%)	(11,970.0)	104%
Debt Repayments	(2,854.3)	(2,486.1)	(170,598.9)	(368.1)	15%	167,744.7	(98%)	(11,911.0)	(4,236.0)	(180,040.9)	(7,674.9)	181%	168,129.9	(93%)
Borrowing										32,942.5				
Bond Inflows	367.2	160.5	367.2	206.7	129%	(.0)	(0%)	367.2	160.5	367.2	206.7	129%	(.0)	(0%)
Transfers from/(to) NFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Working Capital	5,780.0	-	2,862.4	5,780.0	-	2,917.6	102%	5,780.0	-	2,862.4	5,780.0	-	2,917.6	102%
Net Cash Flows	10,286.4	20,059.3	(161,819.5)	(9,772.9)	-49%	172,105.9	(106%)	29,653.8	(3,125.5)	(88,105.2)	32,779.3	(1049%)	117,759.0	(134%)

The Fourth Quarter of FY 2016-17 recorded a positive net cash flow of \$10.3 million compared to a budgeted amount of \$20.1 million and a prior year deficit of \$161.8 million. Year to date net cash flows totalled \$29.7 million, which were \$32.8 million above the budgeted deficit of \$3.1 million and \$117.8 million above previous year's figure. The significant variance to the previous year is due to the \$170 million bond repayment during that period.

To enhance the government's treasury management, an amount of \$30.6 million is currently placed in an on-call money market account at Scotiabank (Turks and Caicos), which is currently earning interest at a rate of 0.4% per annum. The cash flow forecast for ensuing month indicates that flows should remain positive.

5 OUTSTANDING PUBLIC DEBT

Public Debt (Figures in US\$'000)	Opening	March 31, 2017	
	01-Apr-16	Principal Repayment	Outstanding Principal
Other TCIG Bank Loans - Unsecured	43,129.4	(11,798.5)	31,330.9
TCInvest Loans - Unsecured	1,151.7	(112.5)	1,039.2
Total Outstanding Public Debt	44,281.1	(11,911.0)	32,370.1

Total outstanding public debt as of March 31, 2017, was \$32.4 million. Total debt repayments for the financial year were \$11.9 million.

All loan principal and interest payments are up to date as of March 31, 2017.

6 DEVELOPMENT FUND

DEVELOPMENT FUND SUMMARY	EXPENDITURE	APPROVED CONTRACT	AVAILABLE	
			FOR YEAR	CUMULATIVE
2014	7,900.3	9,751.8	1,851.5	1,851.5
2015	11,539.0	16,830.5	5,291.5	7,142.9
Q3 2016	13,981.7	34,644.7	20,663.1	27,806.0
Q4 2016	9,527.3	-	(9,527.3)	18,278.7
	42,948.3	61,227.0	18,278.7	

The total amount spent on capital projects at the end of the fourth quarter of FY2016-17 was \$25.5 million. This outturn represented a \$13.0 million (36%) shortfall from the budgeted amount of \$36.5 million while being \$12.0 million above last year's expenditure of \$11.5 million.

In accordance with the PFM Ordinance Section 18(2) (b), about \$18.3 million will be retained in the Development Fund to cover the cost of projects that were deemed committed on March 31, 2017.

7 NATIONAL FORFEITURE FUND

The National Forfeiture Fund had a balance of \$5.1 million at March 31, 2017. No funds were collected through the criminal recovery process for the financial year.

8 FISCAL OUTLOOK

The performance for the financial year ended March 31, 2017, recorded very encouraging results. There were improvements in the performance of both revenue and reduction in under-expenditure when compared to the budget estimates and last year's results. This is a positive outcome in the case of revenue and a work in progress in the case of expenditure.

Recurrent revenue outturn for the financial year of \$263.1 million was notably above the budgeted amount by \$12.2 million, which surpassed the revised forecast of \$261.2 million.

Even though recurrent expenditure is below budget by \$8.7 million for the year, appropriate legislative compliance measures continued to be enforced, and emphasis continued on adherence to both the Public Finance Management as well as the Public Procurement Ordinances. Managing growth in program spending while achieving value for money and a more efficient and effective public services remained a key component of the government's fiscal plan.

The Government remains committed to its objective of building a stronger and more resilient economy through fiscal discipline. TCIG is also keen to continue achieving fiscal surpluses, which will assist with paying down public debt, increase sustainability and provide additional funding to initiatives aimed at creating new investments and more job opportunities.

9 APPENDICES

Revenues by Economic Classification <i>(Figures in US\$'000)</i>	Quarter 4 2016/17			Year to Date		
	Actual	Budget	Prior Year	Actual	Budget	Prior Year
Hotel & Restaurant Tax	20,867	21,038	19,392	61,544	60,453	58,187
Communications Tax	1,190	1,004	1,008	5,666	4,065	7,678
Gaming machine tax	1,107	763	858	3,432	3,355	2,963
Casino Winning Tax	73	47	54	232	204	266
Lottery Tax	-	36	76	204	170	286
Seaport Departure Tax	1,232	966	974	3,200	3,462	3,360
Bank Services Tax	183	353	182	706	1,001	870
Insurance Premiums Tax	234	142	156	795	886	862
Stamp duty miscellaneous	253	41	86	471	167	423
Stamp duty on land transactions	4,221	6,284	7,570	27,683	24,146	26,850
Stamp duty - vehicle hire	449	411	443	1,424	1,291	1,323
Total Taxes on Goods & Transaction	29,810	31,085	30,801	105,356	99,200	103,068
Business Licence renewal	772	4	437	2,499	1,624	2,142
Telecommunication Licences	1,151	948	705	3,905	3,792	2,879
Casino Licences	25	3	75	75	13	100
Fishing Licence	41	33	33	329	283	313
Casino Permits	-	-	-	5	10	9
Gun Licences	92	97	90	103	97	101
Liquor Licences	68	70	89	194	152	206
Sand and quarry licences	-	0	5	30	8	28
Gaming location licence	177	25	223	207	111	261
Vehicle Licence	1,761	1,037	1,166	3,776	3,036	3,407
Drivers Licence	237	162	208	773	642	781
Animal Licence	-	1	0	0	2	1
Petroleum Storage Licenses	-	-	-	-	0	-
Total Licenses	4,323	2,381	3,033	11,898	9,769	10,228
Aviation Fuel Royalty	243	126	196	665	460	558
Duty Free Shops Royalties	264	430	244	838	1,329	1,189
Import duty	17,542	16,682	16,579	70,039	67,433	67,317
Fuel Tax	2,794	2,448	2,561	9,890	8,571	9,030
Customs Processing Fee	7,612	6,910	6,884	29,184	28,941	27,988
Freight and Insurance Tax	-	-	-	-	-	16
Total Duties	28,455	26,596	26,464	110,617	106,734	106,098
Application Fees	9	7	47	25	23	68
Court and Office fees	51	73	54	149	223	163
Dental Fees	7	11	8	28	38	33
Examination fees	4	1	17	44	8	40
Fines and forfeitures	131	153	161	526	755	718
Labour Clearance Fees	208	170	193	767	676	742
Medical fees and charges	24	23	16	78	65	58
National Parks fees	11	108	9	261	431	242
Naturalisation Fees	58	77	57	186	309	288
PDA application fees	235	110	104	852	495	428
Penalties	12	10	14	51	31	43
Registration fees	29	44	42	171	212	177
Salt Cay Boat fees	14	10	10	36	31	28
Survey fees	4	3	4	19	12	13
Work Permits Repatriation Program	169	185	211	1,055	789	883
Work Permits and Residency fees	4,337	3,900	4,241	17,652	17,297	18,132

TCIG - FOURTH QUARTER FINANCIAL REPORT

Revenues by Economic Classification <i>(Figures in US\$'000)</i>	Quarter 4 2016/17			Year to Date		
	Actual	Budget	Prior Year	Actual	Budget	Prior Year
Sand and quarry licences	50	35	61	146	136	241
Hotel Inspection Fees	1	2	13	19	9	22
Time sharing fees	-	-	-	3	-	0
Fees for Official Search, Inspection	53	56	26	188	219	162
Scientific Research Permit	6	0	0	8	3	3
Migrant Processing Fee	57	70	45	183	198	172
Financial Services Commission	1	-	-	1	2,735	3,298
Animal Importation Permit	10	4	10	28	27	29
TCI Telecommunications Commission	-	258	-	500	258	-
Temporary Work Permits	346	265	439	1,377	1,093	1,951
Belongers Status	-	125	(5)	-	500	-
Permanent Residency Fees	628	408	593	2,453	1,838	2,324
Port Authority Excess Revenue	6	-	7	24	-	21
Sand Mining	-	0	-	-	0	-
Total Fees, Fines & Permits	6,462	6,108	6,376	26,829	28,409	30,280
Interest Income	150	156	1,246	486	623	1,546
Crown Land Rents Received	171	67	177	659	477	523
Mail Box Rental	17	13	16	42	43	47
Rent of Government Property	9	16	15	35	64	54
Warehouse rents	58	46	37	183	112	304
Bond Interest	-	-	-	104	150	131
Total Interest & Rents	404	297	1,490	1,510	1,469	2,604
Circulatory Coins	0	0	0	1	2	2
Commemorative Coins	0	0	0	0	1	1
Garbage Collection	2	2	4	7	5	7
Legal Fees recovered	80	44	142	334	264	312
Map Sales	11	8	9	29	26	22
Overtime cost Recovered	965	842	843	3,090	2,900	2,858
Printing for third parties	66	24	33	165	123	154
Sale of books	1	5	2	13	56	16
Sale of confiscated goods	1	7	22	112	22	33
Sale of Law Books	(1)	3	3	1	22	38
sale of Stamps	45	31	38	144	122	139
Sale of Water	266	197	265	712	782	685
Ship Registration and Tonnage	30	18	20	115	99	85
Travel Documents	42	13	23	153	53	188
Visas	111	80	98	395	365	463
Sale of Text Books	17	1	21	133	50	158
Sale of GSAT Past Papers	0	-	0	0	1	1
Other Postal Services	7	13	17	33	28	37
Contributions Special Scholarship	-	20	20	127	180	262
Agricultural Sales	1	2	2	6	6	6
Clinical and Sergerical Services	-	1	-	-	2	-
farm sales	-	1	-	-	5	-
Radio Commercials	18	8	8	81	126	54
Revenue from Grants	3,298	4,000	-	3,298	4,000	4,953
Land Sales	74	188	287	789	750	586
CPU Third Party Sales	-	-	(877)	63	-	(876)
Dormant Account Receipts	261	200	1	964	250	884
Other Receipts	98	27	338	362	108	793
Immigration Refunds	-	(48)	(83)	(58)	(191)	(169)
Customs Refunds	(25)	(22)	(34)	(84)	(89)	(86)
Total Other Revenues	5,369	5,665	1,200	10,987	10,067	11,607
Total Revenue	74,824	72,132	69,364	267,197	255,648	263,884

TCIG - FOURTH QUARTER FINANCIAL REPORT

Other Recurrent Expenditure	Quarter 4 2016/17			Year to Date		
	Actual	Budget	Prior Year	Actual	Budget	Prior Year
<i>(Figures in US\$'000)</i>						
Local Travel and Subsistence	1,038	708	904	2,664	3,040	2,055
International Travel and Subsistence	622	283	320	1,710	1,975	1,378
Utilities	1,173	250	1,114	3,240	3,695	3,630
Communications Expenses	538	462	353	1,565	1,720	1,361
Office Expenses	834	543	1,139	2,509	2,752	3,537
Subscriptions Periodicals Books	72	(11)	43	380	416	280
Other Supplies Materials and Equip	378	270	308	709	825	582
Operating Expenses	3,444	1,413	3,208	12,029	13,058	8,340
Maintenance Expenses	2,827	1,288	2,685	8,896	9,183	8,194
Protective Clothing Chemicals	149	16	194	408	446	356
Recurrent Sub Programmes and Projects	1,200	556	1,026	3,248	3,775	2,054
Professional and Consultancy Services	995	380	4,178	2,497	2,892	7,127
Computer Licence Software & Hardware Maintenance	493	311	183	1,131	1,321	741
Insurance	9	(1)	3	954	971	652
Hosting and Entertainment	238	125	253	892	991	548
Training	190	39	151	487	609	485
Drugs Medical and Lab. Supplies	140	22	108	216	237	200
Advertising and Promotions	87	83	31	181	212	69
Grants and Contributions	1,602	1,259	1,704	6,637	6,694	5,294
Social Welfare	417	232	499	1,645	1,713	1,351
Medical Treatment Local	-	-	1	-	-	2
Claims Against Government	340	385	92	1,210	1,026	2,453
Sundry Expenses	656	468	455	1,949	1,964	1,220
Prior Year Adjustment	111	-	(399)	227	-	-
Total Other Recurrent Expenditure	17,551	9,081	18,552	55,384	59,516	51,909