



**GOVERNMENT
OF THE
TURKS AND CAICOS ISLANDS**

FINANCIAL REPORT

FY 2021-22
Third
QUARTER

(October-December)



(UNAUDITED)

FOREWORD

The third Quarter of FY2021-22 Financial Report (Unaudited) presents a summary of the results of the operations of the Government of the Turks and Caicos Islands for the period October to December 2021. The report has been prepared in adherence to the Amended Public Finance Management Ordinance 2014 (Section 36. 01) which requires that the Accountant General prepares and submits unaudited budget report within 28 days after the end of each Quarter.

The preparation and publication of this report represent the Government's continued commitment to providing transparent reporting of the Turks and Caicos Islands Government's (TCIG) finances and relevant and timely provision of financial information, overall accountability, and quality of governance for decision making.

This enables the Government to monitor the usage of public funds more closely and the associated risks and challenges and implement changes. Likewise, the public, financial institutions, and other stakeholders can monitor the Government's finances to be assured that financial decisions are made following prudent financial management.

CONTENTS

OVERVIEW..... 5

CASH FLOW 6

Revenue Results 7

Expenditure Results..... 8

REVENUE & EXPENDITURE BY MINISTRY 9

DEVELOPMENT FUND..... 10

NATIONAL WEALTH FUND..... 10

NATIONAL FORFEITURE FUND. 10

APPENDICES..... 12

EXPENDITURE BY ECONOMIC CLASSIFICATION **Error! Bookmark not defined.**

EXPENDITURE BY ECONOMIC CLASSIFICATION (CONT'D)..... **Error! Bookmark not defined.**

EXPENDITURE BY ECONOMIC CLASSIFICATION (CONT'D)..... 12

KEY POINTS

- **\$76.1 million year to date operating surplus**

The operating balance as at the end of quarter three was a surplus of \$76.1 million against the forecast deficit of \$42.1 million.

- **\$67.3 million increase in underlying cash balance**

The underlying cash balance as at the quarter ending 31 December 2021 showed an increase of \$67.3 million against the profiled decrease of \$68.7 million.

- **Revenue up by 115% at the end of the third quarter**

At the end of the third quarter Receipts totaling \$282.8 million outperformed the estimates by \$81.6 million (41%). Receipts were up by \$151.5 million (115%) when compared to the third quarter of 2020.

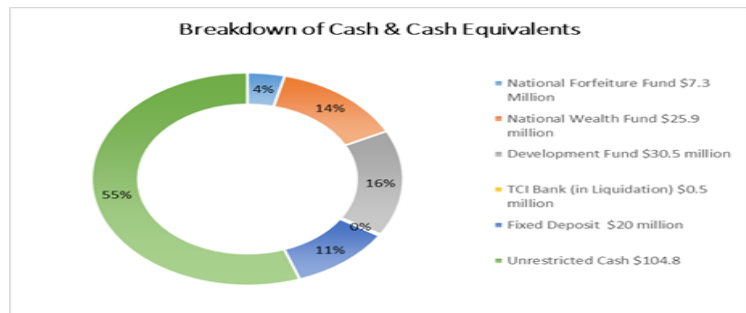
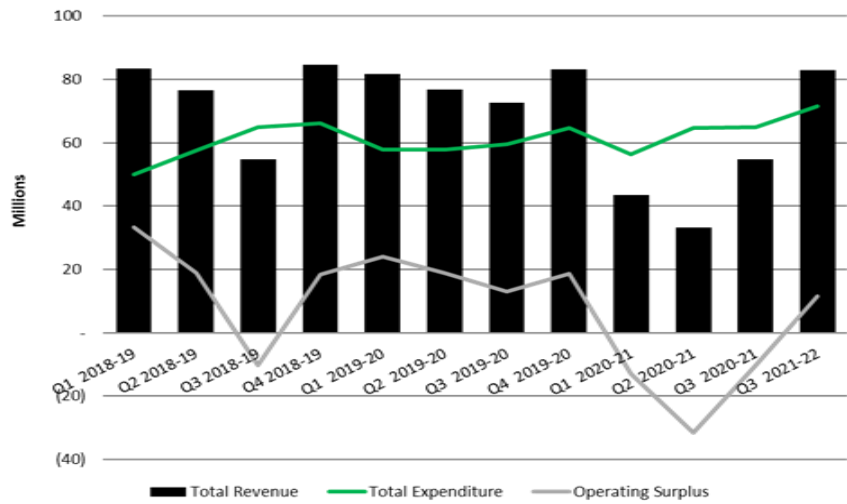
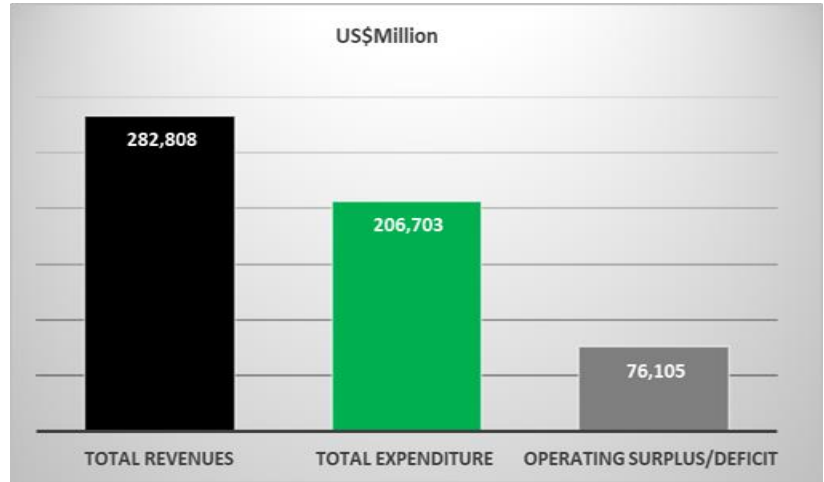
- **Spending down by 15% against estimates**

Expenditure at the end of the third quarter totaled \$206.7 million. This was \$36.6 million or (15%) lower than the estimates.

Expenditure was up by 11% when compared to the prior year's outturn.

- **\$17.3 million Development Fund expenditure**

Spending on capital projects at the end of third quarter showed a 12.2% decrease in spending when compared to the prior year whilst being 34% below estimates of \$26.2 million.



Restricted cash of \$63.8m represents that which is set aside in specific government established funds for specific purposes as follows: National Forfeiture Fund \$7.3m, National Wealth Fund \$25.9m, Development Fund \$30.1, and TCI Bank \$0.5m.

OVERVIEW

Like the rest of the world, the Turks and Caicos Islands continue to live through an unprecedented crisis with ongoing uncertainty about what the short to medium term will bring in terms of any significant return to normalcy or levels of economic growth and prosperity. However, unlike most countries globally, the Turks and Caicos Islands have been quite fortunate to experience a moderate economic recovery and a return to surplus financial position quite early in this calendar year. Economic resilience was primarily attributable to the relatively high volume of tourist arrivals since the last Quarter of the calendar year 2020/21 and unprecedented activities within the real estate sector during the 1st three quarters of the financial year 2021/22.

During the third Quarter, the 1st Supplementary Appropriation Bill was enacted, where total revenues were increased by \$89.7 million and expenditure by \$3.5 million. As a result, original estimates for both revenues and expenditure has been revised to \$363.1 million and \$346.4 million, respectively.

FISCAL SUMMARY

For the three months ended December 31, 2021

(Figures in US\$'000)	3 Month Actual	3 Month Estimate	Prior Year Actual	Change from	% Change	Change from Prior Year	% Change
Revenue	83,018	60,185	54,646	22,832	↓ 38%	28,372	↓ 52%
Expenditure							
Recurrent	67,568	68,385	56,777	817	↑ 1%	(10,791)	↑ -19%
Non-Recurrent	3,844	9,980	7,817	6,137	↓ 61%	3,973	↓ 51%
Total Expenditure	71,412	78,365	64,594	6,953	↓ 9%	(6,818)	↓ -11%
Operating Surplus (Deficit)	11,606	(18,180)	(9,948)	29,786	↓ -164%	21,554	↓ -217%

The third-quarter of FY 2021-22 recorded an operating surplus of \$11.6 million against a projected deficit of \$18.2 million, an outperformance of \$29.8 million or 164%. On a year over year basis, results were up \$21.6 million or 217%. During the first nine months of 2021, the economy displayed solid growth. However, with one of the primary drivers being the real estate market, the third-quarter results have seen revenue intake that surpassed even the pre-COVID levels and prior year by \$8.1 million. Country experts originally forecasted an economic expansion of circa 2% for 2021. At the end of the third-quarter, the country could continue on its current path despite the new COVID variants that recently surfaced.

CASH FLOW

At the end of the third-quarter, the underlying cash balance increased by \$67.3 million, which was \$136 million ahead of the YTD estimates and up to \$132.6 million from the prior year's outturn. This increased TCIG's cash and cash equivalents from \$121.7 million at the beginning of the financial year to \$189 million at the end of the third-quarter. \$38.6 million sits in an on-call money market account at Scotiabank (Turks and Caicos), currently earning interest at a rate of 0.55% per annum and \$20.0 million in a fixed-term deposit with CIBC First Caribbean International Bank currently earning interest at a rate of 0.32% for six (6) months.

(Figures in US'00)	Quarter 3 2021/22			Variance		Year to Date			Variance					
	Actual	Revised Budget	Prior Year	Budget	Prior Year	Actual	Revised Budget	Prior Year	Budget	Prior Year				
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	%	\$ 000's	%	\$ 000's	\$ 000's	%				
Recurrent Revenue	82,845.5	59,214.5	48,839.7	23,631.0	40%	34,005.7	70%	281,636.0	199,909.6	125,166.2	81,726.4	41%	156,469.8	125%
Recurrent Expenditure	67,568.0	68,384.8	56,777.1	816.8	1%	(10,790.9)	(19%)	189,979.8	214,915.2	176,946.2	24,935.4	12%	(13,033.6)	(7%)
Net Recurrent Surplus	15,277.5	(9,170.4)	(7,937.4)	24,447.8	(267%)	23,214.8	(292%)	91,656.2	(15,005.6)	(51,779.9)	106,661.8	-711%	143,436.1	(277%)
Non-Recurrent Revenue	172.0	970.8	5,806.1	(798.8)	(82%)	(5,634.1)	(97%)	1,171.7	1,320.6	6,151.1	(148.9)	(11%)	(4,979.4)	(81%)
Non-Recurrent Expenditure	3,843.6	9,980.3	7,816.7	6,136.7	61%	3,973.1	51%	16,723.2	28,373.6	9,307.3	11,650.4	41%	(7,416.0)	(80%)
Net Operating Balance	11,605.9	(18,179.8)	(9,948.0)	29,785.7	(164%)	21,553.8	(217%)	76,104.7	(42,058.7)	(54,936.1)	118,163.4	-281%	131,040.8	(239%)

(Figures in US'00)	Quarter 3 2021/22			Variance		Year to Date			Variance					
	Actual	Revised Budget	Prior Year	Budget	Prior Year	Actual	Revised Budget	Prior Year	Budget	Prior Year				
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	%	\$ 000's	%	\$ 000's	\$ 000's	%				
Cash Flow from Operations	11,605.9	(18,179.8)	(9,948.0)	29,785.7	(164%)	21,553.8	(217%)	76,104.7	(42,058.7)	(54,936.1)	118,163.4	(281%)	131,040.8	-239%
Less:														
Development Fund Expenditure	(5,476.1)	-	(7,525.4)	(5,476.1)	-	2,049.4	-	(17,257.7)	(26,178.3)	(19,661.0)	8,920.6	(34%)	2,403.2	(12%)
Debt Repayments	(21.7)	-	(805.1)	(21.7)	-	783.3	-	(565.2)	(501.8)	(1,110.5)	(63.4)	13%	545.3	(49%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Inflows	-	-	171.9	-	-	(171.9)	-	885.7	-	907.3	885.7	-	(21.6)	(2%)
Transfers from/(to) NWF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add Depreciation and other non-cash items	2,180.7	-	6,304.8	2,180.7	-	(4,124.0)	(65%)	8,132.9	-	9,537.7	8,132.9	-	(1,404.9)	(15%)
Net Cash Flow	8,288.8	(18,179.8)	(11,801.8)	26,468.7	(146%)	20,090.6	(170%)	67,300.3	(68,738.8)	(65,262.6)	136,039.2	(198%)	132,562.9	(203%)

REVENUE RESULTS

Aggregate Revenue for the third quarter totaled \$83 million, \$21.2 million or 26% of which came from Import Duty. This result was \$22.8 million (38%) ahead of projected revenue of \$60.2 million. On a year-over-year basis, Revenue was up \$28.4 million (206%) when compared to the results of the third quarter of 2020. Import Duties saw a significant increase due to the normalization of business activities and the increased in the economic activity. Totaling \$56.2 million at the end of the third quarter (20% of total revenue), these results were \$81.6 million or 41% ahead of estimates whilst up \$151.5 million (75%) from the prior year's results.

Starting from the third quarter of the last financial year collections from tourism activities have been making significant improvements as reflected in the HRT Tax results of \$14.6 million collected for the quarter compared to \$6.3 million collected during the prior year. More relaxed COVID measures that came into effect on September 1st contributed to the increase in tourist arrivals and increase in economic activity as businesses were allowed to remain open due to curfew lift. As a result, HRT results of \$58.7 million was ahead of estimates and prior year results by \$14.2 million and \$50 million respectively. It is hopeful that revenue collections will remain unchanging despite the recent increases in COVID-19 cases along with the resulting measures both locally and internationally.

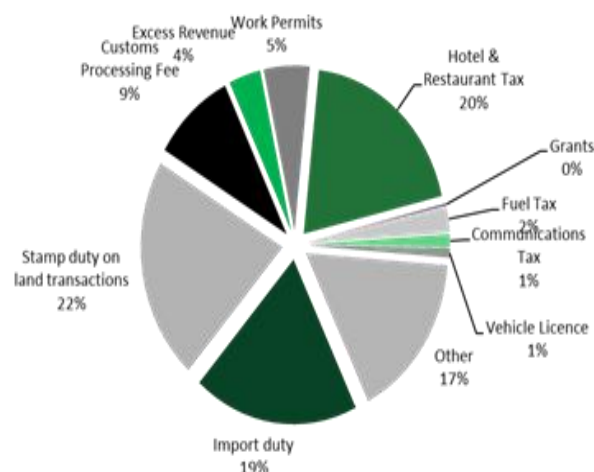
Stamp Duty collected during for the third quarter, totaled \$13.7 million bringing the year to date collections to \$65.7 million (23% of total revenue). This positive variance in collections is due to one hundred and sixteen (116) high value transfers ranging from \$1-\$3.5 million and approximately thirty-three (33) transfers with consideration ranging from \$4-\$18.7 million with the exception of four (4) transfers not applicable for the 10% stamp duty. The Turks and Caicos' property market recovered strongly after the country reopened its borders and implemented more relaxed COVID measures which is now causing a major attraction to both foreign and residential sectors to purchase.

Others revenues consist primarily of \$1.4 million in returns from Statutory bodies, \$7.6 million in fuel tax \$1.2 million in gaming machine taxes, \$1.1 million in communications tax, and \$0.3 million in business license fees.

Revenue	Quarter 3 2021/22		
	Actual	Budget	Prior Year
(Figures in US\$'000)			
Import Duty	21,159	17,740	12,925
Hotel & Restaurant Tax	14,560	9,652	6,321
Customs Processing Fee	10,296	8,102	5,809
Stamp Duty on Land Transactions	13,654	5,750	5,565
Work Permits	5,855	5,492	6,574
Fuel Tax	2,527	2,397	1,821
Other Revenues	14,794	10,082	9,825
Total Recurrent Revenue	82,845	59,214	48,840
Nonrecurrent Revenue	172	971	5,806
Total Revenue	83,018	60,185	54,646

Revenue	Year to Date		
	Actual	Budget	Prior Year
(Figures in US\$'000)			
Import Duty	56,230	41,855	29,762
Hotel & Restaurant Tax	58,691	44,473	8,766
Customs Processing Fee	27,975	20,467	14,720
Stamp Duty on Land Transactions	65,735	40,310	18,360
Work Permits	15,601	14,025	12,711
Fuel Tax	7,687	6,213	4,593
Other Revenues	49,716	32,566	36,254
Total Recurrent Revenue	281,636	199,910	125,166
Nonrecurrent Revenue	1,172	1,321	6,151
Total Revenue	282,808	201,230	131,317

YTD Revenue 21-22



EXPENDITURE

Aggregate expenditure for the third quarter was \$71.4 million, \$7 million (9%) below the projected amount while up to \$6.8 million (10%) from SPLY. Overall, the underperformance in the quarter was not substantial as most expenditure accounts were spending as expected with the exception of nonrecurrent expenditure and slight variance from personnel costs, hospital provisional charges and rental of assets. However, the remaining expenditure is expected to be somewhat absorbed during the fourth quarter.

Personnel costs, which accounted for 36% of expenditure for the third quarter, totaled \$25.5 million and was slightly behind budget by \$0.1 million while being \$1.4 million higher than the SPLY. Year to date cost totaled \$75 million (36% of total expenditure) largely owing to the recent strides in filling vacant positions, however, there still remains a number of vacancies to be filled throughout TCIG.

Transfers to NHIB and Hospital Provisional Charges together accounted for 19% of total expenditure for the third quarter, while Subventions and Rental of Assets accounted for 8% and 2% of expenditure respectively. Other recurrent expenditure of \$21.2 million accounted for a further 30% of total expenditure. The \$0.1 million underspend in this area is mainly due to Operating Expenses, Professional & Consultancy Services, Grants & Contributions and utility expenses, all of which were behind the budget by 10%, 69%, 6% and 26% respectively.

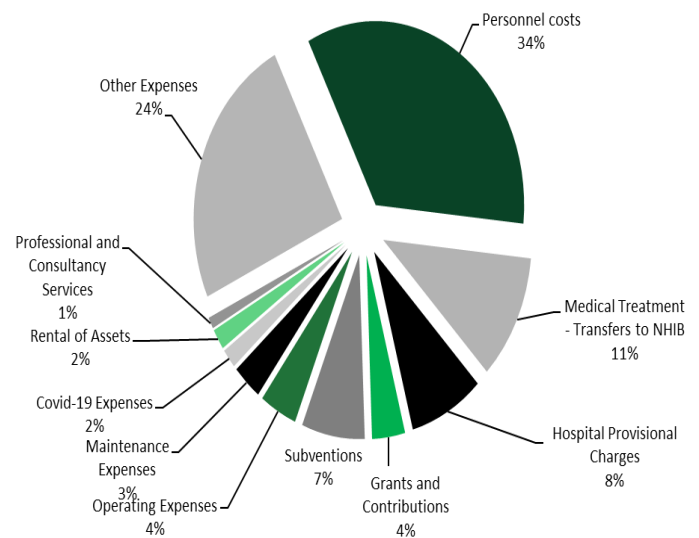
Non-recurrent expenditure totaling \$3.8 million accounted for 5% of total expenditure for the quarter. This resulted in the year to date expenditure totaling \$16.7 million comprising \$10 million in cost relating to statutory land acquisition, \$3.7 million in Covid-19 related expenses, \$2.4 million in SIPT expenses and \$0.6 million for Civil Recoveries.

A further breakdown of expenditure can be found in the appendices.

Expenditure	Quarter 3 2021/22		
	Actual	Budget	Prior Year
(Figures in US\$'000)			
Personnel Costs	25,548	25,683	24,133
Transfers to NHIB	8,151	8,074	11,085
Hospital Provisional Charges	5,572	6,229	2,956
Subventions	5,687	5,401	3,259
Rental of Assets	1,369	1,566	1,282
Other Recurrent Expenditure	21,242	21,432	14,062
Total Recurrent Expenditure	67,568	68,385	56,777
Nonrecurrent Expenditure	3,844	9,980	7,817
Total Expenditure	71,412	78,365	64,594

Expenditure	Year to Date		
	Actual	Budget	Prior Year
(Figures in US\$'000)			
Personnel Costs	74,971	79,311	70,680
Transfers to NHIB	24,384	24,461	24,941
Hospital Provisional Charges	17,816	18,551	16,932
Subventions	15,118	16,681	10,724
Rental of Assets	4,000	4,610	3,896
Other Recurrent Expenditure	53,690	71,302	49,774
Total Recurrent Expenditure	189,980	214,915	176,946
Nonrecurrent Expenditure	16,723	28,374	9,307
Total Expenditure	206,703	243,289	186,253

YTD Expenditure 21-22



REVENUE & EXPENDITURE BY MINISTRY

All program expenditure outturn came in less than estimated for the third quarter of FY 2021-22 resulting in an underperformance of \$7 million when compared to the budget estimates. It is expected that program expenditure will experience an uptick in the ensuing months in the financial.

(All figures in US\$'000)	Quarter 3				Year to Date			
	Actual	Budget	Variance		Actual	Budget	Var. to Budget	
	\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000	%
CASH INFLOWS								
01 Governor's Office	263	262	1	0%	412	636	(224)	(35%)
03 Police	101	49	52	107%	490	120	370	308%
04 Attorney General's Chambers	13,065	6,056	7,009	116%	70,264	41,501	28,763	69%
05 Judiciary	231	288	(57)	(20%)	570	647	(76)	(12%)
14 Statutory Charges	176	139	37	26%	797	353	444	126%
16 Border Control & Employment	33,680	29,591	4,089	14%	80,769	72,606	8,164	11%
54 Finance Trade & Investment	23,641	12,693	10,948	86%	101,562	58,414	43,148	74%
57 Education Youth Sports & Culture	6,544	6,501	43	1%	14,421	16,842	(2,421)	(14%)
59 Home Affairs Transportation & Communication	2,778	2,535	242	10%	6,777	5,409	1,369	25%
60 Infrastructure Housing & Planning	562	222	340	153%	1,035	639	395	62%
61 Tourism Environment Heritage & Culture	1,449	1,085	364	34%	4,923	3,115	1,808	58%
62 Health Agriculture & Human Services	527	765	(237)	(31%)	787	949	(162)	(17%)
TOTAL RECEIPTS	83,017	60,185	22,832	38%	282,807	201,230	81,577	41%
PAYMENTS								
01 Governor's Office	2,274	2,398	124	5%	5,032	5,758	726	13%
03 Police	7,012	6,734	(277)	(4%)	19,669	21,956	2,287	10%
04 Attorney General's Chambers	1,416	2,021	605	30%	4,833	6,500	1,667	26%
05 Judiciary	2,167	2,368	201	8%	5,662	6,764	1,102	16%
14 Statutory Charges	5,702	10,847	5,146	47%	21,602	55,295	33,693	61%
16 Border Control & Employment	3,386	3,332	(54)	(2%)	9,471	11,275	1,803	16%
54 Finance Trade & Investment	3,307	4,552	1,246	27%	11,022	15,750	4,728	30%
56 Deputy Governor's Office	565	527	(38)	(7%)	1,569	1,938	369	19%
57 Education Youth Sports & Culture	9,959	9,946	(13)	(0%)	26,882	30,365	3,483	11%
58 Director of Public Prosecutions	416	312	(103)	(33%)	991	1,100	109	10%
59 Home Affairs Transportation & Communication	4,774	5,489	715	13%	12,043	15,715	3,672	23%
60 Infrastructure Housing & Planning	7,098	5,240	(1,858)	(35%)	18,892	18,010	(883)	(5%)
61 Tourism Environment Heritage & Culture	2,453	2,236	(217)	(10%)	6,860	8,320	1,460	18%
62 Health Agriculture & Human Services	19,111	19,994	883	4%	57,306	63,514	6,208	10%
63 House of Assembly	798	782	(16)	(2%)	2,422	2,612	190	7%
64 Office of The Premier & District Administration	601	1,128	528	47%	1,473	2,158	685	32%
65 National Security	375	458	83	0%	973	1,502	528	35%
TOTAL PAYMENTS BEFORE CAPITAL	71,412	78,365	6,953	9%	206,703	268,531	61,828	23%
OPERATING SURPLUS/(DEFICIT)	11,606	(18,180)	(29,785)	164%	76,104	(67,301)	143,405	-213%

OUTSTANDING PUBLIC DEBT

TCIG's outstanding debt as of December 31 was \$0.6 million. Total principal debt repayment for the year was \$0.3 million, while total finance costs were \$17.3 thousand.

Public Debt Debt Type	Opening	December 31, 2021	
	1-Apr-21	Principal Repayment	Outstanding Principal
	\$ 000's	\$ 000's	\$ 000's
TCIG Loans - Unsecured	838.8	(273.6)	565.2
Total Outstanding Public Debt	838.8	(273.6)	565.2

DEVELOPMENT FUND

The opening balance of the Development Fund at the beginning of the fiscal year 2021/2022 totalled \$47.4 million. The total amount spent on capital projects amounted to \$5.5 million for the Quarter resulting in year to date spending of \$17.3 million. \$11.2 million of the year to spend was on the construction, renovation & upgrading of the Government's buildings throughout the islands for projects committed in the prior fiscal year. The remaining was spent on specialist and transport equipment and Consultancy services. The actual expenditure of \$17.3 million was below budget and prior year outturn by \$8.9 million and \$2.4 million, respectively.

NATIONAL WEALTH FUND.

The balance of the National Wealth Fund as of December 31, 2021, stood at \$25.9 million

NATIONAL FORFEITURE FUND.

The National Forfeiture Fund has a balance of \$7.3 million as of December 31, 2021.

FISCAL OUTLOOK

The Turks & Caicos Islands has rebounded financially and economically over the one year compared to other countries. This boost was contributed primarily from the economic resilience of high-volume tourist arrivals and the exceptional activities within the real estate sector. As a result, revenue collection has shown significant growth from the beginning of the financial year leading up to December totalling \$282.8 million. This result was up by \$81.6 million compared to budget and \$151.5 million from the prior year's turnout. In addition, actual expenditure at the end of the third-quarter totalled \$206.7 million, \$36.6 million behind estimates whilst up by \$20.4 million compared to prior-year results. As a result, an operating surplus of \$76.1 million was recorded. The country is now fully open for business, including the recent reopening of the Grand Turk Cruise Port. The Government continues to implement new health measures to safeguard both the economy and the health and safety of its residents and tourists alike as new COVID variants recently surfaced.

Despite the continued uncertainty of COVID, the increase in revenue generation and government spending is still expected to continue as the tourist industry is experiencing winter season arrivals. Generally, expenditure is trending below due mainly to an underspend in personnel cost Statutory Land Acquisition and other spending; however, we still expect spending activities to strengthen as we are now in the final Quarter of the financial year 2021/22. There remains hope for a more sustained economic recovery as over 80% of the adult population is now vaccinated, and the administering of boosters is still ongoing.

The uncertainty of this pandemic remains as the emergence of the variants can challenge previous fiscal performance in the short and medium term. As a result, Cash flow management will remain an urgent obligation for TCIG. Actively monitoring revenue collection, cash balance position, and cash flow requirements remains at the forefront of the Treasury's immediate plan to safeguard TCIG's liquidity position.

APPENDICES

EXPENDITURE BY ECONOMIC CLASSIFICATION

	DEC-31-2021	DEC-31-2021	DEC-31-2020
	ACTUAL	ESTIMATE	PRIOR YEAR
	US\$'000	US\$'000	US\$'000
Salaries and Wages	53,467	55,806	52,220
Contribution to Pension and Health Plans	4,156	4,478	4,073
Housing Allowances	3,344	3,806	3,324
Transport Allowances	735	939	678
Telephone Allowances	647	717	637
Other Allowances	4,798	4,883	4,575
Total compensation of employees	67,148	70,629	65,507
	DEC-31-2021	DEC-31-2021	DEC-31-2020
	ACTUAL	ESTIMATE	PRIOR YEAR
	US\$'000	US\$'000	US\$'000
Compensation to Members of the House of Assembly			
Salaries - Ministers and Members	1,335	1,328	436
Contribution to Pension and Health Plans for Ministers and Members	745	833	20
Allowances for Ministers and Members	430	1,433	262
Total compensation of members of the House of Assembly	2,510	3,594	719
Total compensation of employees	69,657	74,223	66,226
	DEC-31-2021	DEC-31-2021	DEC-31-2020
	ACTUAL	ESTIMATE	PRIOR YEAR
	US\$'000	US\$'000	US\$'000
Pensions	4,475	4,184	3,901
Gratuities	838	889	549
Total pensions and gratuities	5,313	5,073	4,450
Total Personnel Cost	74,970	79,296	70,676

	DEC-31-2021 ACTUAL US\$'000	DEC-31-2021 ESTIMATE US\$'000	DEC-31-2020 PRIOR YEAR US\$'000
Grants and Contributions	7,908	11,548	14,362
Maintenance Expenses	7,047	8,668	7,867
Depreciation Expense	5,929	-	2,332
Utilities	2,578	3,435	2,216
Professional and Consultancy Services	2,196	5,324	2,520
SIPT Court Cases	2,516	3,074	1,511
Insurance	1,489	1,967	1,106
Repatriation and Exportation Expens	1,941	2,307	0
Local Travel and Subsistence	1,763	2,848	887
Claims Against Government	3,047	1,062	347
Social Welfare	1,869	2,577	2,041
Recurrent Sub Programmes and Projects	1,729	4,203	1,655
Communications Expenses	1,316	1,891	1,166
Bank Charges	1,162	1,106	904
Security Expenses	1,146	1,826	2,007
Data Communication Cost	858	1,177	884
Fuel	703	981	824
Office Expenses	679	1,375	636
Other Supplies Materials and Equip	980	1,901	1,183
Computer Licence Software and Hardware Maintenance	629	1,871	593
External Donor Expenses	518	1,625	437
International Travel and Subsistence	519	1,117	304
Unallocated Stores	503	688	380
Hosting and Entertainment	673	1,045	331
Other Sundry Expenses	373	561	222
Rations	365	454	750
Training	344	1,279	110
Vessel Operationg Costs	263	275	137
Court Contingency Costs	299	260	119
Protective Clothing Chemicals	265	565	225
Statutory Bodies Audit Costs	394	757	328
Refuse Collection	225	219	168
Civil Recovery Court Costs	342	417	113
Drugs Medical and Lab. Supplies	50	100	76
Advertising and Promotions	153	297	85
Statistical Surveys	77	159	39
Other Operating Expenses	336	759	218
Court of appeal	68	190	236
Transport by School Bus	225	449	4
Juror Costs	82	131	30
Subscriptions Periodicals Books	66	245	74
Prisoners Meals - Police	51	52	41
Catering Services	65	82	40
Traffic Section, Arms and Ammo	53	141	15
Transport of Prisoners	20	34	23
Port Charges Freight Handling Load	31	68	51
Juvenile Center	22	40	2
Witness Protection Costs	8	25	22
Pest Control Services	36	51	36
Foreign Affairs Secretariat Expense	7	10	2
Aircraft and Vessel Operating Cost	7	79	196
Lubricants	9	12	9
Farm Supplies	4	39	19
Stores	4	6	3
Visual Services	5	11	9
Carriage of Mail	9	24	3
Removal of Public Health Nuisances	1	6	5
Confiscated Vessels	-	4	29
Suspense Adjustments	(266)	(489)	(156)
Livestock Expenses	-	1	-
Veterinary Supplies	1	11	-
Outstanding Medical Bills	-	360	-
Total other operating expenditure	53,690	71,302	49,774

