



REPORT
OF
THE DIRECTOR OF AUDIT
ON
THE ACCOUNTS OF SAINT LUCIA
FOR THE FINANCIAL YEAR ENDED
MARCH 31ST, 2000

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ACKNOWLEDGEMENT

Special thanks to the staff of the Audit Office for their conscientious and hard work in producing this Report. I would like to record my appreciation for their co-operation and support.

I would also like to extend my appreciation to all employees and management of the Accountant General's Department for their co-operation during the audit of the 1999/2000 Accounts.



GOVERNMENT OF SAINT LUCIA

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Ref. No.AGF51

AUDITOR'S REPORT

To: The Honourable Members of the House of Assembly

I have examined the Statement of Assets and Liabilities of the Government of Saint Lucia as at March 31, 2000, the Annual Abstract Account of Receipts and Payments and the various statements required by the Finance (Administration) Act No 3 of 1997 for the year then ended.

Management's Responsibility

The Accountant General is responsible for the preparation and true and fair presentation of the financial statements, the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error and for the accounting policies and accounting estimates inherent in the financial statements.

Auditors' Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. Because of the matters described in the Basis for disclaimer of opinion paragraph, I am not able to provide an audit opinion.

I conducted my audit in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by the (Audit Act No. 26 of 1988) Section 5 (1) and (3) and Section 84 of the Constitution Order.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

As described in Note 4, these financial statements were prepared on the modified cash basis of accounting.

Basis for disclaimer of opinion

Due to a scope limitation because supporting documents and records were not submitted, as detailed in Section 111 of this report, a number of accounts could not have been substantially verified. In addition, we were unable to attest to the accuracy of account balances because some account balances were either not reconciled or inadequately reconciled. The accounts affected either as result of a scope limitation or issues with reconciling the balances included:

Assets

- Cash in Bank – Sundry Ministries of \$5,752,272
- Personal Advances of \$1,522,762
- Advances – Other Governments of \$2,720,942

Liabilities

- Bank Advances – Accountant General of \$10,785,450
- Vouchers Payable of \$33,819,209
- Sundry deposits of \$100,351,630
- Deposits – Other Governments of \$1,004,827
- Treasury bills of \$61,825,743

In addition, there were un-reconciled ledger account balances totaling \$10,062,513 that were placed in a suspense account and remained un-reconciled because of insufficient documentation to complete the reconciliation exercise.

Opinion

In view of the possible material effects on the financial statements of the matters described in the Basis for disclaimer of opinion paragraph, We are unable to express an opinion on whether these financial statements present fairly the financial position of the Government of Saint Lucia as at March 31st, 2000 and results of its operations for the year ended, in accordance with the stated accounting policies of the Government on a basis consistent with that of the preceding year.



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Averil James-Bonnette
DIRECTOR OF AUDIT

Castries, Saint Lucia
August 31, 2010

GOVERNMENT OF ST. LUCIA
BALANCE SHEET
as at 31st March 2000

	Note	2000 \$	1999 \$
ASSETS			
Cash			
Cash on Hand		1,316,296	1,718,163
Cash in Bank - Accountant General		86,049,158	42,293,426
Cash in Bank - Sundry Ministries		5,752,272	10,470,610
Imprest		908,571	1,344,546
Drafts and Remittances		13,799	0
		94,040,097	55,826,745
Advances			
	5		
Personal		1,522,762	1,665,806
Other Governments		2,720,942	2,388,942
Other Advances		15,261,926	10,258,440
		19,505,630	14,313,188
Suspense Account			
Suspense Account		10,062,513	4,427,204
		10,062,513	4,427,204
Investments			
	6		
Other Public Funds		69,704,384	56,959,216
Savings Bank		322,459	323,701
		70,026,843	57,282,917
TOTAL ASSETS		193,635,083	131,850,054

The accompanying notes are an integral part of these financial statements.

GOVERNMENT OF ST. LUCIA
BALANCE SHEET
as at 31st March, 2000

	Note	2000 \$	1999 \$
LIABILITIES			
Current Liabilities			
Bank Advances - Accountant General		10,785,450	7,386,114
Bank Advances - Sundry Ministries		57,587	57,587
Vouchers Payable	7	33,819,209	57,729,333
		44,662,246	65,173,034
Deposits Special Funds			
Special Public Funds	8	49,049	48,354
Other Governments		1,004,827	960,654
Contribution to Disaster Office		125,000	125,000
Contingency Fund	9	1,500,000	1,500,000
		2,678,876	2,634,008
Other Liabilities			
Sundry Deposits		100,351,630	61,021,719
Savings Bank		803,019	829,301
Trust Funds		29,029	29,028
Treasury Bills	19	60,626,671	61,825,743
		161,810,349	123,705,791
Consolidated Fund			
Accumulated Deficit		(59,662,779)	(77,536,387)
Deduct: Adjustment for prior period	21	2,560,312	-
Accumulated Deficit restated		(57,102,467)	
Surplus		41,586,079	17,873,608
		(15,516,387)	(59,662,779)
TOTAL LIABILITIES		193,635,083	131,850,054

The balance sheet does not include:

1. Public Debt of \$478,482,419
2. Contingent Liabilities of \$326,474,672
3. Other Liabilities (Bills for collections & Letters of Credit) of \$807,955 (note 14)
4. General District/Sub-Post Offices Cash and Stamps of \$21,503,259 (note 15)
5. Government Investment & Shareholdings of \$270,250,886 (note 16)
6. Sinking Fund of \$56,861,480 (note 18)

**GOVERNMENT OF ST. LUCIA
CONTRIBUTION TO CAPITAL EXPENDITURE
Year Ended March 31, 2000**

	ACTUAL	ESTIMATE
Total Recurrent Revenue	\$519,731,424	\$532,334,472
Total Recurrent Expenditure	<u>390,686,398</u>	<u>413,683,221</u>
Excess of Recurrent Revenue over Recurrent Expenditure available for contribution to Capital Expenditure	<u>129,045,026</u>	<u>118,651,251</u>

Source: Annual Abstracts of Revenue and Expenditure

Government of St. Lucia Annual Abstract of Revenue Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Over/(Under) Estimates	1999 Actual
Recurrent Revenue				
Tax Revenue				
Taxes on Income and Profits	\$135,856,586	\$110,800,000	\$25,056,586	\$109,778,128
Taxes on Property	\$1,088,550	\$5,793,575	(\$4,705,025)	\$1,170,747
Taxes on International Trade	\$229,793,617	\$264,488,343	(\$34,694,726)	\$237,818,029
Taxes on Domestic Sales & Services	\$56,083,954	\$52,038,000	\$4,045,954	\$49,633,140
Total Tax Revenue	\$422,822,707	\$433,119,918	(\$10,297,211)	\$398,400,043
Non Tax Revenue				
Licences	\$8,419,068	\$4,063,631	\$4,355,437	\$8,394,850
Rents & Interests	\$12,462,193	\$12,361,473	\$100,720	\$7,095,939
Fees, Fines & Forfeitures	\$14,414,040	\$21,633,858	(\$7,219,818)	\$17,612,596
User Charges	\$12,839,251	\$12,130,710	\$708,541	\$12,559,465
Currency Profits	\$4,482,333	\$4,500,000	(\$17,667)	\$4,357,720
Other Revenue	\$44,291,833	\$44,524,882	(\$233,049)	\$6,445,943
Total Non Tax Revenue	\$96,908,717	\$99,214,554	(\$2,305,837)	\$56,466,513
Total Recurrent Revenue	\$519,731,424	\$532,334,472	(\$12,603,048)	\$454,866,556
Capital Revenue				
Capital Revenue				
Capital Projects Grants	\$36,647,235	\$87,701,650	(\$51,054,415)	\$22,680,403
Capital Projects Loans	\$21,663,877	\$108,203,839	(\$86,539,962)	\$5,135,429
Capital Projects Bonds	\$6,512,651	\$11,239,063	(\$4,726,412)	\$8,620,838
Sale of Assets	\$12,321,416	\$5,000,000	\$7,321,416	\$5,187,603
Total Capital Revenue	\$77,145,179	\$212,144,552	(\$134,999,373)	\$41,624,273
Total Capital Revenue	\$77,145,179	\$212,144,552	(\$134,999,373)	\$41,624,273
Total Recurrent and Capital Revenue	\$596,876,603	\$744,479,024	(\$147,602,421)	\$496,490,829

Government of St. Lucia Annual Abstract of Expenditure Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocation	Revised Estimates	Over/(Under) Estimates	1999 Actual
Recurrent Expenditure						
11 Governor General	\$471,377	\$451,808	\$53,596	\$505,404	(\$34,027)	\$421,129
12 Legislature	\$918,215	\$1,011,593	\$42,892	\$1,054,485	(\$136,270)	\$930,480
13 Service Commissions	\$385,895	\$419,064	\$6,783	\$425,847	(\$39,952)	\$360,878
14 Electoral	\$653,667	\$772,900	(\$76,176)	\$696,724	(\$43,057)	\$775,067
15 Audit	\$980,427	\$1,143,100	(\$21,585)	\$1,121,515	(\$141,088)	\$1,044,035
21 Office of the Prime Minister	\$5,627,415	\$6,287,500	(\$74,055)	\$6,213,445	(\$586,030)	\$6,111,928
22 Ministry of Labour Relations, Public Service & Co-	\$10,515,558	\$7,957,910	\$4,296,291	\$12,254,201	(\$1,738,642)	\$7,034,596
23 Parastatal Department	\$110,701	\$0	\$150,001	\$150,001	(\$39,300)	\$0
31 Ministry of Legal Affairs, Home Affairs,	\$41,110,601	\$40,932,095	\$1,178,944	\$42,111,039	(\$1,000,438)	\$36,927,366
32 Attorney General's Chambers	\$1,272,152	\$1,498,050	\$48,718	\$1,546,768	(\$274,616)	\$1,645,972
41 Ministry of Agriculture, Forestry, Fisheries & the	\$11,088,114	\$11,767,938	\$110,849	\$11,878,787	(\$790,674)	\$11,016,835
42 Ministry of Commerce, Investments & Consumer	\$2,304,763	\$2,862,297	(\$144,089)	\$2,718,208	(\$413,445)	\$2,903,786
43 Ministry of Communications, Works, Transport &	\$22,056,114	\$22,147,994	\$431,800	\$22,579,793	(\$523,679)	\$25,727,906
44 Ministry of Finance, Int. Financial Services &	\$119,318,314	\$143,716,000	(\$9,968,374)	\$133,747,626	(\$14,429,312)	\$106,019,962
45 Ministry of External Affairs, International Trade	\$11,598,348	\$11,800,000	\$165,707	\$11,965,707	(\$367,359)	\$8,948,239
46 Ministry of Tourism	\$1,662,438	\$2,083,539	(\$198,100)	\$1,885,439	(\$223,001)	\$1,243,761
47 Ministry of Planning, Development, Environment &	\$8,131	\$0	\$0	\$0	\$8,131	\$0
51 Ministry of Social Transformation, Culture &	\$7,735,478	\$8,632,453	\$257,023	\$8,889,476	(\$1,153,998)	\$8,418,747
52 Ministry of Education, Human Resource	\$102,213,668	\$101,000,000	\$2,109,631	\$103,109,631	(\$895,963)	\$100,261,702
53 Ministry of Health, Human Services, Family Affairs	\$50,655,021	\$49,198,980	\$1,751,652	\$50,950,632	(\$295,612)	\$48,515,426
Total Recurrent Expenditure	\$390,686,398	\$413,683,221	\$121,508	\$413,804,729	(\$23,118,331)	\$368,307,815
Capital Expenditure						
11 Governor General	\$192,158	\$303,962	\$0	\$303,962	(\$111,804)	\$313,745
14 Electoral	\$5,129	\$20,000	\$0	\$20,000	(\$14,871)	\$31,055
21 Office of the Prime Minister	\$10,164,855	\$13,922,108	\$3,084,835	\$17,006,943	(\$6,842,088)	\$6,895,395
22 Ministry of Labour Relations, Public Service & Co-	\$1,171,618	\$1,845,000	\$185,832	\$2,030,832	(\$859,214)	\$1,982,406

Government of St. Lucia Annual Abstract of Expenditure Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocation	Revised Estimates	Over/(Under) Estimates	1999 Estimates
31 Ministry of Legal Affairs, Home Affairs,	\$1,264,984	\$26,375,664	\$382,444	\$26,758,108	(\$25,493,124)	\$3,593,830
32 Attorney General's Chambers	\$78,553	\$627,900	\$173,812	\$801,712	(\$723,159)	\$2,443
41 Ministry of Agriculture, Forestry, Fisheries & the	\$29,601,856	\$28,474,714	\$128,064	\$28,602,778	\$999,078	\$11,605,900
42 Ministry of Commerce, Investments & Consumer	\$1,064,129	\$2,513,261	\$0	\$2,513,261	(\$1,449,132)	\$1,120,735
43 Ministry of Communications, Works, Transport &	\$41,382,967	\$73,109,785	\$7,000,000	\$80,109,785	(\$38,726,818)	\$27,813,704
44 Ministry of Finance, Int. Financial Services &	\$35,636,654	\$98,221,946	(\$11,225,692)	\$86,996,254	(\$51,359,600)	\$22,367,996
45 Ministry of External Affairs, International Trade	\$216,060	\$259,000	\$0	\$259,000	(\$42,940)	\$544,278
46 Ministry of Tourism	\$16,310,034	\$17,610,000	\$0	\$17,610,000	(\$1,299,966)	\$17,698,209
51 Ministry of Social Transformation, Culture &	\$2,601,597	\$6,252,185	\$0	\$6,252,185	(\$3,650,588)	\$1,048,527
52 Ministry of Education, Human Resource	\$20,687,500	\$52,802,653	\$0	\$52,802,653	(\$32,115,153)	\$11,610,841
53 Ministry of Health, Human Services, Family Affairs	\$4,226,033	\$8,457,627	\$149,197	\$8,606,824	(\$4,380,791)	\$3,683,821
Total Capital Expenditure	\$164,604,126	\$330,795,805	(\$121,508)	\$330,674,297	(\$166,070,170)	\$110,312,886
Total Recurrent and Capital Expenditure	\$555,290,524	\$744,479,026	\$0	\$744,479,026	(\$189,188,502)	
	\$478,620,701					

GOVERNMENT OF ST. LUCIA
Statement of Changes in Financial Position
Year ended March 31, 2000

Surplus on Consolidated Fund		44,146,392
Increase in Advances	(5,192,442)	
Increase in Suspense Account	(5,635,309)	
Increase in Investments	(12,743,926)	
Decrease in Vouchers Payables	(23,910,124)	
Increase in Deposits Special Funds	44,868	
Increase in other Liabilities	<u>38,104,558</u>	(9,332,375)
Increase in cash held		34,814,016
Opening Cash and Bank Balances		
Cash on Hand	1,718,163	
Cash in Bank	52,764,036	
Bank Advances	(7,443,701)	
Imprest	<u>1,344,546</u>	<u>48,383,044</u>
Ending Cash and Bank Balances		<u>83,197,060</u>
Represented by:		
Cash on Hand	1,316,296	
Cash in Bank	91,801,430	
Bank Advances	(10,843,036)	
Imprest	908,571	
Draft and Remittances	<u>13,799</u>	<u>83,197,060</u>

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Over/(Under) Estimates
Recurrent Revenue			
12 Legislature			
1201 Office of Parliament	\$676	\$0	\$676
Total for Legislature	\$676	\$0	\$676
21 Office of the Prime Minister			
2104 Information Services	\$478,518	\$561,431	(\$82,913)
Total for Office of the Prime Minister	\$478,518	\$561,431	(\$82,913)
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP			
3101 Agency Administration	(\$1,750)	\$0	(\$1,750)
3104 Supreme Court	\$321,079	\$0	\$321,079
3105 District Court	\$1,910,367	\$1,811,900	\$98,467
3106 Police	\$1,160,806	\$1,238,472	(\$77,666)
3107 Fire Services	\$43,044	\$40,000	\$3,044
3108 Prisons	\$5,205	\$172,000	(\$166,795)
3109 Labour	\$1,559,723	\$850,000	\$709,723
3110 Boy's Training Centre	\$0	\$16,500	(\$16,500)
Total for Ministry of Legal Affairs, Home Affairs,	\$4,998,475	\$4,128,872	\$869,603
32 Attorney General's Chambers			
3201 Attorney General Chamber	\$12,300	\$5,000	\$7,300
Total for Attorney General's Chambers	\$12,300	\$5,000	\$7,300
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$7,766	\$0	\$7,766
4104 Production Services	\$152,938	\$0	\$152,938
4108 Surveillance and Regulatory Support Services	\$26,163	\$0	\$26,163
4111 Technical Support Services	\$4,859	\$0	\$4,859
4112 Crop Development	\$238,470	\$217,300	\$21,170
4113 Livestock Development Programme	\$59,140	\$134,600	(\$75,461)
4114 Fisheries Development	\$45,224	\$51,700	(\$6,476)
4115 Forest and Lands Resources Development	\$336,745	\$453,000	(\$116,255)
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$871,304	\$856,600	\$14,704
42 Ministry of Commerce, Investments & Consumer Affairs			
4202 Commerce & Industry	\$105,960	\$3,235,000	(\$3,129,040)
4203 Consumer Affairs	\$5,075,000	\$0	\$5,075,000
Total for Ministry of Commerce, Investments & Consumer	\$5,180,960	\$3,235,000	\$1,945,960
43 Ministry of Communications, Works, Transport & Public Utilities			
4301 Agency Administration	\$59,769	\$0	\$59,769
4303 Transport	\$3,042,267	\$1,189,837	\$1,852,430
4304 Electrical Services	\$564,015	\$577,500	(\$13,485)
4305 Project Planning, Design and Laboratory Services	\$102,750	\$0	\$102,750

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Over/(Under) Estimates
4306 Road Infrastructure	\$87,418	\$1,160,000	(\$1,072,582)
4309 Post Office	\$5,602,228	\$6,303,000	(\$700,772)
4310 Public Utilities Services	\$6,456,940	\$5,338,722	\$1,118,218
Total for Ministry of Communications, Works, Transport &	\$15,915,388	\$14,569,059	\$1,346,329
44 Ministry of Finance, Int. Financial Services & Economic Affairs			
4402 Accountant General	\$62,211,993	\$63,783,463	(\$1,571,470)
4404 Inland Revenue	\$173,017,174	\$154,307,435	\$18,709,739
4405 Customs and Exercise	\$247,348,361	\$276,139,621	(\$28,791,260)
4406 Regulations and Supervision:Financial Institutions	\$25,900	\$0	\$25,900
4408 Research Development and Policy	\$391,447	\$253,100	\$138,347
4409 Planning	\$882,028	\$668,900	\$213,128
Total for Ministry of Finance, Int. Financial Services &	\$483,876,903	\$495,152,519	(\$11,275,616)
45 Ministry of External Affairs, International Trade and Civil Aviation			
4501 Agency Administration	(\$673)	\$0	(\$673)
Total for Ministry of External Affairs, International Trade and	(\$673)	\$0	(\$673)
46 Ministry of Tourism			
4603 International Financial Services	\$900	\$5,000,000	(\$4,999,100)
Total for Ministry of Tourism	\$900	\$5,000,000	(\$4,999,100)
51 Ministry of Social Transformation, Culture & Local Government			
5103 Local Government	\$465,809	\$342,210	\$123,599
Total for Ministry of Social Transformation, Culture & Local	\$465,809	\$342,210	\$123,599
52 Ministry of Education, Human Resource Development, Youth and Sports			
5201 Agency Administration	\$61,462	\$260,000	(\$198,538)
5207 Primary Education	\$31,190	\$45,000	(\$13,810)
5213 Curriculum Development	\$1,011,630	\$1,500,000	(\$488,370)
5216 Educational Evaluation & Examination	\$10,560	\$10,755	(\$195)
5221 Sports	\$0	\$203,820	(\$203,820)
Total for Ministry of Education, Human Resource	\$1,114,842	\$2,019,575	(\$904,733)
53 Ministry of Health, Human Services, Family Affairs			
5301 Agency Administration	\$4,615,785	\$3,672,646	\$943,139
5303 Primary Health Care	\$681,179	\$273,616	\$407,563
5304 Victoria Hospital	\$1,411,381	\$2,432,980	(\$1,021,599)
5305 Soufriere Hospital	\$38,490	\$10,070	\$28,420
5306 Dennery Hospital	\$16,655	\$6,309	\$10,346
5308 Turning Point	\$52,534	\$68,585	(\$16,051)
Total for Ministry of Health, Human Services, Family Affairs	\$6,816,024	\$6,464,206	\$351,818
Total Recurrent Revenue	\$519,731,424	\$532,334,472	(\$12,603,048)
Capital Revenue			
11 Governor General			
1101 Office of the Governor General	\$0	\$60,000	(\$60,000)
Total for Governor General	\$0	\$60,000	(\$60,000)
21 Office of the Prime Minister			
2101 Agency Administration	\$4,521,612	\$10,312,863	(\$5,791,251)
Total for Office of the Prime Minister	\$4,521,612	\$10,312,863	(\$5,791,251)

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Over/(Under) Estimates
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP			
3108 Prisons	\$0	\$24,200,000	(\$24,200,000)
3112 Substance Abuse Secretariat	\$0	\$540,000	(\$540,000)
Total for Ministry of Legal Affairs, Home Affairs,	\$0	\$24,740,000	(\$24,740,000)
32 Attorney General's Chambers			
3201 Attorney General Chamber	\$0	\$507,900	(\$507,900)
Total for Attorney General's Chambers	\$0	\$507,900	(\$507,900)
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$2,438,324	\$4,600,000	(\$2,161,676)
4102 Corporate Planning	\$0	\$810,000	(\$810,000)
4103 Marketing	\$0	\$220,000	(\$220,000)
4112 Crop Development	\$966,452	\$17,616,731	(\$16,650,279)
4113 Livestock Development Programme	\$0	\$300,000	(\$300,000)
4114 Fisheries Development	\$21,956,928	\$1,000,000	\$20,956,928
4115 Forest and Lands Resources Development	\$0	\$118,297	(\$118,297)
4117 Environmental Management	\$245,489	\$729,691	(\$484,202)
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$25,607,193	\$25,394,719	\$212,474
42 Ministry of Commerce, Investments & Consumer Affairs			
4204 Small Enterprise Development Unit	\$748,641	\$2,051,153	(\$1,302,512)
Total for Ministry of Commerce, Investments & Consumer	\$748,641	\$2,051,153	(\$1,302,512)
43 Ministry of Communications, Works, Transport & Public Utilities			
4302 Meteorological Services	\$0	\$25,000	(\$25,000)
4306 Road Infrastructure	\$15,337,314	\$44,610,000	(\$29,272,686)
4310 Public Utilities Services	\$0	\$326,000	(\$326,000)
Total for Ministry of Communications, Works, Transport &	\$15,337,314	\$44,961,000	(\$29,623,686)
44 Ministry of Finance, Int. Financial Services & Economic Affairs			
4401 Agency Administration	\$0	\$1,000,000	(\$1,000,000)
4402 Accountant General	\$10,017,100	\$0	\$10,017,100
4407 Statistics	\$0	\$182,412	(\$182,412)
4408 Research Development and Policy	\$7,826,643	\$30,371,987	(\$22,545,344)
4409 Planning	\$2,690,771	\$28,137,969	(\$25,447,198)
Total for Ministry of Finance, Int. Financial Services &	\$20,534,514	\$59,692,368	(\$39,157,854)
46 Ministry of Tourism			
4604 Marketing and Promotion	\$1,505,837	\$2,500,000	(\$994,163)
Total for Ministry of Tourism	\$1,505,837	\$2,500,000	(\$994,163)
51 Ministry of Social Transformation, Culture & Local Government			
5103 Local Government	\$377,986	\$3,469,896	(\$3,091,911)
Total for Ministry of Social Transformation, Culture & Local	\$377,986	\$3,469,896	(\$3,091,911)
52 Ministry of Education, Human Resource Development, Youth and Sports			
5202 Corporate Planning	\$8,504,193	\$18,870,853	(\$10,366,660)
5205 Plant & Equipment	\$0	\$1,650,000	(\$1,650,000)
5207 Primary Education	\$0	\$1,000,000	(\$1,000,000)
5209 Tertiary Education	\$0	\$2,500,000	(\$2,500,000)
5210 Technology Education	\$0	\$9,000,000	(\$9,000,000)
5211 Adult & Continuing Education	\$0	\$150,800	(\$150,800)

Government of St. Lucia
Comparative Statement of Revenue by Sub-Head
Year Ended March 31, 2000

	2000	2000	Over/(Under)
	Actual	Estimates	Estimates
5218 Library Services	\$0	\$183,000	(\$183,000)
5220 Youth Services	\$0	\$250,000	(\$250,000)
5221 Sports	\$0	\$1,000,000	(\$1,000,000)
Total for Ministry of Education, Human Resource	\$8,504,193	\$34,604,653	(\$26,100,460)
53 Ministry of Health, Human Services, Family Affairs			
5303 Primary Health Care	\$7,891	\$0	\$7,891
5304 Victoria Hospital	\$0	\$1,000,000	(\$1,000,000)
5309 Gender Relations	\$0	\$2,050,000	(\$2,050,000)
5310 Human Services	\$0	\$800,000	(\$800,000)
Total for Ministry of Health, Human Services, Family Affairs	\$7,891	\$3,850,000	(\$3,842,109)
Total Capital Revenue	\$77,145,179	\$212,144,552	(\$134,999,373)
Total Recurrent and Capital Revenue	\$596,876,603	\$744,479,024	(\$147,602,421)

Government of St. Lucia

Comparative of Expenditure by Sub-Head

Year Ended March 31, 2000

	Actual	Approved Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Recurrent Expenditure					
11 Governor General					
1101 Office of the Governor General	\$471,377	\$451,808	\$53,596	\$505,404	(\$34,027)
Total for 11 Governor General	\$471,377	\$451,808	\$53,596	\$505,404	(\$34,027)
12 Legislature					
1201 Office of Parliament	\$768,252	\$810,400	\$47,960	\$858,360	(\$90,108)
1202 Office of The Ombudsman	\$149,963	\$201,193	(\$5,068)	\$196,125	(\$46,162)
Total for 12 Legislature	\$918,215	\$1,011,593	\$42,892	\$1,054,485	(\$136,270)
13 Service Commissions					
1301 Office of the Public Service Commission	\$318,364	\$336,040	\$4,929	\$340,969	(\$22,605)
1302 Office of the Teaching Service Commission	\$67,531	\$83,024	\$1,854	\$84,878	(\$17,347)
Total for 13 Service Commissions	\$385,895	\$419,064	\$6,783	\$425,847	(\$39,952)
14 Electoral					
1401 Agency Administration	\$256,965	\$361,543	(\$86,390)	\$275,153	(\$18,188)
1402 Voter Registration	\$396,702	\$411,357	\$10,214	\$421,571	(\$24,869)
Total for 14 Electoral	\$653,667	\$772,900	(\$76,176)	\$696,724	(\$43,057)
15 Audit					
1501 Audit Administration	\$271,825	\$377,225	(\$55,072)	\$322,153	(\$50,328)
1502 Audit Operations	\$708,602	\$765,875	\$33,487	\$799,362	(\$90,760)
Total for 15 Audit	\$980,427	\$1,143,100	(\$21,585)	\$1,121,515	(\$141,088)
21 Office of the Prime Minister					
2101 Agency Administration	\$3,322,171	\$3,099,671	\$22,785	\$3,122,456	\$199,715
2102 Policy Co-ordination Development (Cabinet)	\$141,680	\$215,300	\$0	\$215,300	(\$73,620)
2103 National Disaster Preparedness	\$228,296	\$298,241	(\$13,696)	\$284,545	(\$56,249)
2104 Information Services	\$1,860,906	\$2,087,701	\$66,257	\$2,153,958	(\$293,052)
2105 Office of Privatization	\$8,146	\$110,212	\$600	\$110,812	(\$102,666)
2106 Office of Public Sector Reform	\$18,030	\$246,374	\$0	\$246,374	(\$228,344)
2107 Office of Integrity Commission	\$48,187	\$80,000	\$0	\$80,000	(\$31,813)
2108 Office of Parastatal Monitoring Dept.	\$0	\$150,001	(\$150,001)	\$0	\$0

Government of St. Lucia
Comparative Statement of Expenditure by Sub-Head
Year Ended March 31, 2000

	Actual	Approve Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total for 21 Office of the Prime Minister	\$5,627,415	\$6,287,500	(\$74,055)	\$6,213,445	(\$586,030)
22 Ministry of Labour Relations, Public Service & Co-					
2201 Agency Administration	\$2,017,111	\$2,382,747	\$13,124	\$2,395,871	(\$378,760)
2202 Establishment	\$4,824,538	\$1,990,664	\$2,982,873	\$4,973,537	(\$148,999)
2203 Training	\$2,896,071	\$2,427,183	\$1,260,991	\$3,688,174	(\$792,102)
2204 Personnel Administration	\$777,838	\$1,157,316	\$39,303	\$1,196,619	(\$418,781)
Total for 22 Ministry of Labour Relations, Public	\$10,515,558	\$7,957,910	\$4,296,291	\$12,254,201	(\$1,738,642)
23 Parastatal Department					
2301 Parastatal Department	\$110,701	\$0	\$150,001	\$150,001	(\$39,300)
Total for 23 Parastatal Department	\$110,701	\$0	\$150,001	\$150,001	(\$39,300)
31 Ministry of Legal Affairs, Home Affairs,					
3101 Agency Administration	\$1,127,532	\$1,131,235	(\$40,324)	\$1,090,911	\$36,621
3102 Director of Public Prosecutions	\$431,751	\$434,858	\$26,380	\$461,238	(\$29,487)
3103 Courts of Appeal	\$300,958	\$522,674	(\$188,190)	\$334,484	(\$33,526)
3104 Supreme Court	\$1,270,122	\$1,236,320	\$51,160	\$1,287,480	(\$17,358)
3105 District Court	\$1,750,073	\$1,765,194	(\$75,884)	\$1,689,310	\$60,763
3106 Police	\$24,358,673	\$23,313,975	\$1,392,582	\$24,706,557	(\$347,884)
3107 Fire Services	\$6,257,687	\$6,408,370	(\$29,788)	\$6,378,582	(\$120,895)
3108 Prisons	\$3,853,333	\$3,771,442	\$95,280	\$3,866,722	(\$13,389)
3109 Labour	\$909,960	\$1,017,343	(\$42,120)	\$975,223	(\$65,263)
3110 Boy's Training Centre	\$736,322	\$811,144	\$40,420	\$851,564	(\$115,242)
3111 Probation and Parole Service	\$60,620	\$285,115	\$34,688	\$319,803	(\$259,183)
3112 Substance Abuse Secretariat	\$53,571	\$234,425	(\$85,260)	\$149,165	(\$95,594)
Total for 31 Ministry of Legal Affairs, Home	\$41,110,601	\$40,932,095	\$1,178,944	\$42,111,039	(\$1,000,438)
32 Attorney General's Chambers					
3201 Attorney General Chamber	\$1,272,152	\$1,498,050	\$48,718	\$1,546,768	(\$274,616)
Total for 32 Attorney General's Chambers	\$1,272,152	\$1,498,050	\$48,718	\$1,546,768	(\$274,616)

Government of St. Lucia
Comparative Statement of Expenditure by Sub-Head
Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
41 Ministry of Agriculture, Forestry, Fisheries & the Environment					
4101 Agency Administration	\$2,017,715	\$2,418,020	(\$281,314)	\$2,136,706	(\$118,991)
4102 Corporate Planning	\$476,740	\$430,534	\$82	\$430,616	\$46,124
4103 Marketing	\$70,916	\$100,000	\$784	\$100,784	(\$29,868)
4104 Production Services	\$19,586	\$0	\$0	\$0	\$19,586
4105 Extension Services	\$8,797	\$0	\$0	\$0	\$8,797
4106 Research and Development	\$7,182	\$0	\$0	\$0	\$7,182
4108 Surveillance and Regulatory Support Services	\$44,732	\$0	\$0	\$0	\$44,732
4109 Environmental Management	\$49,564	\$0	\$0	\$0	\$49,564
4110 Land and Water Resources Management	\$27,409	\$0	\$0	\$0	\$27,409
4111 Technical Support Services	\$36,541	\$0	\$0	\$0	\$36,541
4112 Crop Development	\$4,115,547	\$4,237,150	\$62,519	\$4,299,669	(\$184,122)
4113 Livestock Development Programme	\$1,107,417	\$1,200,000	\$30,986	\$1,230,986	(\$123,569)
4114 Fisheries Development	\$1,046,428	\$1,254,283	(\$6,701)	\$1,247,582	(\$201,154)
4115 Forest and Lands Resources Development	\$1,719,121	\$1,638,541	\$295,364	\$1,933,905	(\$214,784)
4116 Information Management and Dissemination	\$137,089	\$200,091	\$5,428	\$205,519	(\$68,430)
4117 Environmental Management	\$203,332	\$289,319	\$3,703	\$293,022	(\$89,690)
Total for 41 Ministry of Agriculture, Forestry	\$11,088,114	\$11,767,938	\$110,849	\$11,878,787	(\$790,674)
42 Ministry of Commerce, Investments & Consumer					
4201 Agency Administration	\$1,080,900	\$1,377,230	(\$250,876)	\$1,126,354	(\$45,454)
4202 Commerce & Industry	\$397,874	\$390,674	\$73,945	\$464,619	(\$66,745)
4203 Consumer Affairs	\$664,933	\$902,611	\$15,701	\$918,312	(\$253,379)
4204 Small Enterprise Development Unit	\$161,055	\$155,768	\$17,141	\$172,909	(\$11,854)
4205 Documentation and Information	\$0	\$36,014	\$0	\$36,014	(\$36,014)
Total for 42 Ministry of Commerce, Investments	\$2,304,763	\$2,862,297	(\$144,089)	\$2,718,208	(\$413,445)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
43 Ministry of Communications, Works, Transport &					
4301 Agency Administration	\$1,941,930	\$1,960,942	\$121,847	\$2,082,788	(\$140,858)
4302 Meteorological Services	\$1,065,782	\$1,065,456	\$37,026	\$1,102,482	(\$36,700)
4303 Transport	\$861,695	\$710,173	\$28,891	\$739,064	\$122,631
4304 Electrical Services	\$1,282,550	\$1,287,674	\$28,563	\$1,316,237	(\$33,687)
4305 Project Planning, Design and Laboratory Services	\$714,174	\$767,595	\$48,892	\$816,487	(\$102,312)
4306 Road Infrastructure	\$12,133,569	\$12,410,556	(\$49,098)	\$12,361,458	(\$227,889)
4308 Public Buildings and Grounds	\$808,292	\$769,219	\$21,450	\$790,669	\$17,623
4309 Post Office	\$2,987,594	\$2,796,276	\$241,170	\$3,037,446	(\$49,852)
4310 Public Utilities Services	\$260,527	\$380,103	(\$46,941)	\$333,162	(\$72,634)
Total for 43 Ministry of Communications, Works,	\$22,056,114	\$22,147,994	\$431,800	\$22,579,793	(\$523,679)
44 Ministry of Finance, Int. Financial Services &					
4401 Agency Administration	\$1,934,737	\$2,165,414	\$88,203	\$2,253,617	(\$318,880)
4402 Accountant General	\$44,907,461	\$29,317,428	\$9,082,745	\$38,400,173	\$6,507,287
4403 Office of the Budget	\$3,935,995	\$22,674,117	(\$18,286,475)	\$4,387,642	(\$451,647)
4404 Inland Revenue	\$8,979,318	\$10,357,694	(\$664,440)	\$9,693,254	(\$713,936)
4405 Customs and Exercise	\$8,085,152	\$9,285,842	(\$63,398)	\$9,222,444	(\$1,137,292)
4406 Regulations and Supervision:Financial Institutions	\$258,001	\$391,404	(\$6,263)	\$385,141	(\$127,140)
4407 Statistics	\$1,327,210	\$1,597,774	\$20,000	\$1,617,774	(\$290,564)
4408 Research Development and Policy	\$45,574,446	\$63,135,313	(\$296,615)	\$62,838,698	(\$17,264,251)
4409 Planning	\$4,315,994	\$4,791,014	\$157,870	\$4,948,884	(\$632,890)
Total for 44 Ministry of Finance, Int. Financial	\$119,318,314	\$143,716,000	(\$9,968,374)	\$133,747,626	(\$14,429,312)
45 Ministry of External Affairs, International Trade and					
4501 Agency Administration	\$4,194,759	\$4,761,800	(\$20,563)	\$4,741,237	(\$546,478)
4502 Policy Development & Management	\$500,663	\$693,118	(\$205,567)	\$487,551	\$13,112
4503 Foreign Missions	\$6,902,926	\$6,345,082	\$391,838	\$6,736,920	\$166,007
Total for 45 Ministry of External Affairs,	\$11,598,348	\$11,800,000	\$165,707	\$11,965,707	(\$367,359)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
46 Ministry of Tourism					
4601 Agency Administration	\$721,057	\$988,094	(\$198,100)	\$789,994	(\$68,937)
4602 Corporate Planning and Development	\$418,991	\$466,059	\$0	\$466,059	(\$47,068)
4603 International Financial Services	\$522,391	\$629,386	\$0	\$629,386	(\$106,995)
Total for 46 Ministry of Tourism	\$1,662,438	\$2,083,539	(\$198,100)	\$1,885,439	(\$223,001)
47 Ministry of Planning, Development, Environment &					
4701 Agency Administration	\$2,309	\$0	\$0	\$0	\$2,309
4703 Planning	\$5,822	\$0	\$0	\$0	\$5,822
Total for 47 Ministry of	\$8,131	\$0	\$0	\$0	\$8,131
51 Ministry of Social Transformation, Culture & Local					
5101 Agency Administration	\$1,113,145	\$1,075,447	\$37,799	\$1,113,246	(\$101)
5103 Local Government	\$5,611,595	\$6,450,864	\$155,116	\$6,605,980	(\$994,385)
5104 Co-operatives	\$402,856	\$439,355	\$30,715	\$470,070	(\$67,214)
5105 Cultural Development	\$565,679	\$615,787	\$33,394	\$649,181	(\$83,502)
5106 Ecclesiastical Affairs	\$42,204	\$51,000	\$0	\$51,000	(\$8,796)
Total for 51 Ministry of Social Transformation,	\$7,735,478	\$8,632,453	\$257,023	\$8,889,476	(\$1,153,998)
52 Ministry of Education, Human Resource					
5201 Agency Administration	\$4,335,664	\$4,989,412	(\$554,063)	\$4,435,349	(\$99,685)
5202 Corporate Planning	\$487,792	\$445,615	\$124,608	\$570,223	(\$82,431)
5203 Information Technology (MIS)	\$408,461	\$469,087	(\$22,188)	\$446,899	(\$38,438)
5204 Human Resource Management	\$534,916	\$636,115	(\$74,916)	\$561,199	(\$26,283)
5205 Plant & Equipment	\$132,983	\$227,353	\$5,524	\$232,877	(\$99,894)
5206 Early Childhood Education	\$278,460	\$381,642	\$6,469	\$388,111	(\$109,651)
5207 Primary Education	\$43,538,030	\$39,709,197	\$2,059,663	\$41,768,860	\$1,769,170
5208 Secondary Education	\$27,106,647	\$27,583,325	\$654,925	\$28,238,250	(\$1,131,603)
5209 Tertiary Education	\$13,808,211	\$13,808,211	\$0	\$13,808,211	\$0
5211 Adult & Continuing Education	\$552,997	\$634,056	(\$103,958)	\$530,098	\$22,899

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
5212 Special Education	\$1,337,368	\$1,279,912	\$26,148	\$1,306,060	\$31,308
5213 Curriculum Development	\$1,045,805	\$1,258,939	\$37,136	\$1,296,075	(\$250,270)
5214 School Supervision	\$723,366	\$867,879	\$24,980	\$892,859	(\$169,493)
5215 Student Welfare Assistance	\$635,874	\$620,000	\$0	\$620,000	\$15,874
5216 Educational Evaluation & Examination	\$768,482	\$873,329	(\$44,793)	\$828,536	(\$60,054)
5217 U.N.E.S.C.O.	\$179,211	\$220,236	(\$53,514)	\$166,722	\$12,489
5218 Library Services	\$997,029	\$1,119,068	\$9,933	\$1,129,001	(\$131,972)
5219 Human Resource Development	\$3,687,963	\$3,732,204	(\$16,700)	\$3,715,504	(\$27,542)
5220 Youth Services	\$877,084	\$977,591	\$11,257	\$988,848	(\$111,764)
5221 Sports	\$777,325	\$1,166,829	\$19,120	\$1,185,949	(\$408,624)
Total for 52 Ministry of Education, Human	\$102,213,668	\$101,000,000	\$2,109,631	\$103,109,631	(\$895,963)
53 Ministry of Health, Human Services, Family Affairs					
5301 Agency Administration	\$4,548,660	\$4,595,085	\$176,863	\$4,771,948	(\$223,288)
5302 Corporate Planning	\$185,310	\$260,797	\$18,583	\$279,380	(\$94,070)
5303 Primary Health Care	\$10,574,640	\$10,790,236	\$368,126	\$11,158,362	(\$583,722)
5304 Victoria Hospital	\$18,826,208	\$17,491,774	\$325,164	\$17,816,938	\$1,009,269
5305 Soufriere Hospital	\$902,289	\$910,830	\$41,366	\$952,196	(\$49,907)
5306 Dennery Hospital	\$630,954	\$645,486	\$42,903	\$688,389	(\$57,435)
5307 Golden Hope Hospital	\$1,910,045	\$2,041,100	\$787	\$2,041,887	(\$131,842)
5308 Turning Point	\$439,174	\$469,251	\$41,008	\$510,259	(\$71,085)
5309 Gender Relations	\$268,978	\$350,670	\$6,815	\$357,485	(\$88,507)
5310 Human Services	\$4,425,483	\$4,521,717	(\$99,258)	\$4,422,459	\$3,024
5311 St. Jude Hospital	\$7,943,279	\$7,122,034	\$829,295	\$7,951,329	(\$8,050)
Total for 53 Ministry of Health, Human Services,	\$50,655,021	\$49,198,980	\$1,751,652	\$50,950,632	(\$295,612)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimate	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total Recurrent Expenditure	\$390,686,398	\$413,683,221	\$121,508	\$413,804,729	(\$23,118,331)
Capital Expenditure					
11 Governor General					
1101 Office of the Governor General	\$192,158	\$133,692	\$0	\$133,692	\$58,466
1111 Office of the Governor General	\$0	\$170,270	\$0	\$170,270	(\$170,270)
Total for 11 Governor General	\$192,158	\$303,962	\$0	\$303,962	(\$111,804)
14 Electoral					
1401 Agency Administration	\$5,129	\$20,000	\$0	\$20,000	(\$14,871)
Total for 14 Electoral	\$5,129	\$20,000	\$0	\$20,000	(\$14,871)
21 Office of the Prime Minister					
2101 Agency Administration	\$8,565,728	\$13,433,872	\$1,976,910	\$15,410,782	(\$6,845,055)
2103 National Disaster Preparedness	\$1,162,698	\$40,000	\$1,107,925	\$1,147,925	\$14,774
2104 Information Services	\$436,429	\$448,236	\$0	\$448,236	(\$11,807)
Total for 21 Office of the Prime Minister	\$10,164,855	\$13,922,108	\$3,084,835	\$17,006,943	(\$6,842,088)
22 Ministry of Labour Relations, Public Service & Co-					
2201 Agency Administration	\$562,097	\$1,000,000	\$44,000	\$1,044,000	(\$481,903)
2202 Establishment	\$609,521	\$845,000	\$141,832	\$986,832	(\$377,311)
Total for 22 Ministry of Labour Relations, Public	\$1,171,618	\$1,845,000	\$185,832	\$2,030,832	(\$859,214)
31 Ministry of Legal Affairs, Home Affairs,					
3101 Agency Administration	\$316,388	\$273,519	\$67,725	\$341,244	(\$24,856)
3106 Police	\$633,389	\$320,145	\$322,000	\$642,145	(\$8,756)
3107 Fire Services	\$125,702	\$777,000	\$0	\$777,000	(\$651,298)
3108 Prisons	\$0	\$24,200,000	\$51,244	\$24,251,244	(\$24,251,244)
3110 Boy's Training Centre	\$124,505	\$200,000	(\$58,525)	\$141,475	(\$16,970)
3112 Substance Abuse Secretariat	\$65,000	\$605,000	\$0	\$605,000	(\$540,000)
Total for 31 Ministry of Legal Affairs, Home	\$1,264,984	\$26,375,664	\$382,444	\$26,758,108	(\$25,493,124)
32 Attorney General's Chambers					
3201 Attorney General Chamber	\$78,553	\$627,900	\$173,812	\$801,712	(\$723,159)
Total for 32 Attorney General's Chambers	\$78,553	\$627,900	\$173,812	\$801,712	(\$723,159)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	Actual	Approve Estimate	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
41 Ministry of Agriculture, Forestry, Fisheries & the					
4101 Agency Administration	\$4,345,417	\$5,857,040	\$125,000	\$5,982,040	(\$1,636,623)
4102 Corporate Planning	\$155,092	\$860,252	\$0	\$860,252	(\$705,160)
4103 Marketing	\$58,564	\$220,000	\$0	\$220,000	(\$161,436)
4104 Production Services	\$280,868	\$0	\$0	\$0	\$280,868
4108 Surveillance and Regulatory Support Services	\$2,759	\$0	\$0	\$0	\$2,759
4109 Eviromental Management	\$40,957	\$0	\$0	\$0	\$40,957
4111 Technical Support Services	\$6,570	\$0	\$0	\$0	\$6,570
4112 Crop Development	\$1,357,345	\$18,053,090	\$1,184	\$18,054,274	(\$16,696,929)
4113 Livestock Development Programme	\$87,597	\$404,000	\$0	\$404,000	(\$316,403)
4114 Fisheries Development	\$22,154,014	\$1,182,052	\$0	\$1,182,052	\$20,971,962
4115 Forest and Lands Resources Development	\$219,010	\$465,467	\$0	\$465,467	(\$246,457)
4116 Information Management and Dessemination	\$23,054	\$72,800	\$0	\$72,800	(\$49,746)
4117 Environmental Management	\$870,609	\$1,360,013	\$1,880	\$1,361,893	(\$491,284)
Total for 41 Ministry of Agriculture, Forestry,	\$29,601,856	\$28,474,714	\$128,064	\$28,602,778	\$999,078
42 Ministry of Commerce, Investments & Consumer					
4202 Commerce & Industry	\$294,777	\$432,108	\$0	\$432,108	(\$137,331)
4203 Consumer Affairs	\$20,711	\$30,000	\$0	\$30,000	(\$9,289)
4204 Small Enterprise Developmet Unit	\$748,641	\$2,051,153	\$0	\$2,051,153	(\$1,302,512)
Total for 42 Ministry of Commerce, Investments	\$1,064,129	\$2,513,261	\$0	\$2,513,261	(\$1,449,132)
43 Ministry of Communications, Works, Transport &					
4302 Meteorological Services	\$0	\$25,000	\$0	\$25,000	(\$25,000)
4303 Transport	\$197,772	\$270,000	\$0	\$270,000	(\$72,228)
4304 Electrical Services	\$1,599,951	\$1,500,000	\$100,000	\$1,600,000	(\$49)
4306 Road Infrastructure	\$31,153,510	\$65,490,000	(\$825,534)	\$64,664,466	(\$33,510,956)
4307 River & Sea Defence	\$1,273,288	\$850,000	\$716,534	\$1,566,534	(\$293,246)
4308 Public Buildings anf Grounds	\$574,686	\$1,000,000	\$0	\$1,000,000	(\$425,314)
4309 Post Office	\$199,061	\$388,785	\$0	\$388,785	(\$189,724)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	2000 Actual	2000 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
4310 Public Utilities Services	\$6,384,699	\$3,586,000	\$7,009,000	\$10,595,000	(\$4,210,301)
Total for 43 Ministry of Communications, Works,	\$41,382,967	\$73,109,785	\$7,000,000	\$80,109,785	(\$38,726,818)
44 Ministry of Finance, Int. Financial Services &					
4401 Agency Administration	\$222,931	\$2,255,000	\$165,350	\$2,420,350	(\$2,197,419)
4402 Accountant General	\$2,144,943	\$2,600,000	\$0	\$2,600,000	(\$455,057)
4403 Office of the Budget	\$11,153,687	\$24,465,000	(\$11,448,943)	\$13,016,057	(\$1,862,370)
4404 Inland Revenue	\$63,305	\$65,000	\$0	\$65,000	(\$1,695)
4405 Customs and Exercise	\$603,335	\$697,100	(\$65,749)	\$631,351	(\$28,016)
4407 Statistics	\$182,793	\$376,412	\$0	\$376,412	(\$193,619)
4408 Research Development and Policy	\$13,785,523	\$37,787,910	(\$60,000)	\$37,727,910	(\$23,942,387)
4409 Planning	\$7,480,137	\$29,975,524	\$183,650	\$30,159,174	(\$22,679,037)
Total for 44 Ministry of Finance, Int. Financial	\$35,636,654	\$98,221,946	(\$11,225,692)	\$86,996,254	(\$51,359,600)
45 Ministry of External Affairs, International Trade and					
4503 Foreign Missions	\$216,060	\$259,000	\$0	\$259,000	(\$42,940)
Total for 45 Ministry of External Affairs,	\$216,060	\$259,000	\$0	\$259,000	(\$42,940)
46 Ministry of Tourism					
4604 Marketing and Promotion	\$16,310,034	\$17,610,000	\$0	\$17,610,000	(\$1,299,966)
Total for 46 Ministry of Tourism	\$16,310,034	\$17,610,000	\$0	\$17,610,000	(\$1,299,966)
51 Ministry of Social Transformation, Culture & Local					
5103 Local Government	\$2,209,652	\$5,787,185	\$0	\$5,787,185	(\$3,577,533)
5104 Co-operatives	\$23,395	\$25,000	\$0	\$25,000	(\$1,605)
5105 Cultural Development	\$368,549	\$440,000	\$0	\$440,000	(\$71,451)
Total for 51 Ministry of Social Transformation,	\$2,601,597	\$6,252,185	\$0	\$6,252,185	(\$3,650,588)
52 Ministry of Education, Human Resource					
5201 Agency Administration	\$727,393	\$675,000	\$233,473	\$908,473	(\$181,080)
5202 Corporate Planning	\$12,240,863	\$26,399,853	\$0	\$26,399,853	(\$14,158,990)
5205 Plant & Equipment	\$3,226,357	\$5,770,000	(\$183,473)	\$5,586,527	(\$2,360,170)
5207 Primary Education	\$0	\$1,000,000	\$0	\$1,000,000	(\$1,000,000)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head

Year Ended March 31, 2000

	Actual	Approve Estimate	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
5208 Secondary Education	\$360,000	\$330,000	\$0	\$330,000	\$30,000
5209 Tertiary Education	\$75,000	\$2,600,000	\$0	\$2,600,000	(\$2,525,000)
5210 Technology Education	\$551,398	\$9,500,000	\$0	\$9,500,000	(\$8,948,603)
5211 Adult & Continuing Education	\$151,800	\$150,800	\$0	\$150,800	\$1,000
5213 Curriculum Development	\$90,955	\$89,000	\$0	\$89,000	\$1,955
5218 Library Services	\$327,022	\$658,000	(\$50,000)	\$608,000	(\$280,978)
5219 Human Resource Development	\$5,916	\$0	\$0	\$0	\$5,916
5220 Youth Services	\$18,543	\$280,000	\$0	\$280,000	(\$261,457)
5221 Sports	\$2,912,255	\$5,350,000	\$0	\$5,350,000	(\$2,437,745)
Total for 52 Ministry of Education, Human	\$20,687,500	\$52,802,653	\$0	\$52,802,653	(\$32,115,153)
53 Ministry of Health, Human Services, Family Affairs					
5301 Agency Administration	\$140,215	\$225,000	(\$25,172)	\$199,828	(\$59,613)
5302 Corporate Planning	\$12,150	\$12,600	\$0	\$12,600	(\$450)
5303 Primary Health Care	\$460,011	\$306,180	\$251,369	\$557,549	(\$97,538)
5304 Victoria Hospital	\$2,026,372	\$3,913,562	(\$107,500)	\$3,806,062	(\$1,779,691)
5305 Soufriere Hospital	\$94,689	\$185,000	\$0	\$185,000	(\$90,311)
5306 Dennery Hospital	\$35,645	\$36,800	\$0	\$36,800	(\$1,155)
5307 Golden Hope Hospital	\$335,319	\$368,325	\$10,300	\$378,625	(\$43,306)
5308 Turning Point	\$45,399	\$60,160	\$20,200	\$80,360	(\$34,961)
5309 Gender Relations	\$800,000	\$2,050,000	\$0	\$2,050,000	(\$1,250,000)
5310 Human Services	\$196,217	\$800,000	\$0	\$800,000	(\$603,783)
5311 St. Jude Hospital	\$80,017	\$500,000	\$0	\$500,000	(\$419,983)
Total for 53 Ministry of Health, Human Services,	\$4,226,033	\$8,457,627	\$149,197	\$8,606,824	(\$4,380,791)
Total Capital Expenditure	\$164,604,126	\$330,795,805	(\$121,508)	\$330,674,297	(\$166,070,170)
Total Recurrent and Capital	\$555,290,524	\$744,479,026	\$0	\$744,479,026	(\$189,188,502)

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
DOMESTIC DEBT					
Development Bonds	ECD 25,000,000 ECD 30,000,000 ECD 45,000,000	1992. For Developing Projects 1996. For Developing Projects 1997. For Developing Projects	ECD ECD ECD	24,979,000 13,264,800 39,607,500	24,979,000 13,264,800 39,607,500
Loan from NCB - Fire Appliances, Computer and Printing Equipment	ECD 6,730,414.88	1990. To purchase fire Appliances, Equipment and Equipment and Ambulances, Computer Equipment and Equipment for Government Printery.	ECD	1,082,036	1,082,036
NCB - Purchase of Police Vehicles	ECD 1,324,221	1992. For purchase of Police Vehicles	ECD	401,817	401,817
NCB - Overdraft turned Loan - Water Front	ECD 2,000,000	1992 Overdraft turned into loan -Water Front Project.	ECD	606,980	606,980
NCB-Purchase of Communications Equipt	ECD 750,000	1992 For Purchase of Tele-communication equipment.	ECD	197,092	197,092
NCB - Bank of China Loan	ECD 5,400,000	1992. To pay off existing overdraft originally granted to provide bridging finance pending drawdown of loan From Export Import - Bank of China.	ECD	2,924,960	2,924,960
Reconstruction of La Ressource Black Bay Road	FRF 5,800,000	1992. On lent portion of remainder of credit Facility from Caisse Centrale to SLASPA for Black Bay Road Reconstruction and drainage.	FRF	4,778,743	1,892,860
Assistance To Banana Farmers		1997. To provide working capital for SLBGA. Road reconstruction and drainage.			
National Commercial Bank	ECD1000000		ECD	657,034	657,034
CIBC Caribbean Ltd	ECD1000000		ECD	684,248	684,248
Royal Bank of Canada	ECD1000000		ECD	388,723	688,723
Bank of Nova Scotia	ECD1000000		ECD	562,486	562,486
Barclays Bank	ECD1000000		ECD	413,424	413,424
Caribbean Banking Corporation	ECD1000000		ECD	689,592	689,592
Co-operative Bank	ECD1000000		ECD	727,991	727,991
Barbados Mutual Life Insurnce	ECD 7,500,000	1997. To re-draining of Cul-de-Sac River	ECD	7,500,000	7,500,000
Short Term Emploment Programme	ECD 11,900,000	1997. To provide training and work experiance to unemployed persons.	ECD	11,900,000	11,900,000

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
New Prison Loan - CBC	ECD12,000,000	1998. To partially fund the capital expenditure programme of the New Prison	ECD	12,000,000	12,000,000
Castries City Council/Mindoo Phillip Park	ECD 1,100,000	1992. Rehabilitation of Mindoo Phillip Park	ECD	392,366	392,366
S.L.B.G.A. Debt					
National Commercial Bank	ECD 33,896,286	1998 Government Assumption of SLBGA Debt	ECD	32,301,134	32,301,134
Bank of Nova Scotia	ECD 4,175,830		ECD	4,286,609	4,286,609
Barclays Bank	ECD 1,008,773		ECD	958,624	958,624
St. Lucia Cooperative Bank	ECD 1,012,503		ECD	1,004,990	1,004,990
S.L.D.B. (Bad Debts)	ECD 2,300,000	1995. Liquidation of Governments liabilities to SLDB	ECD	146,418	146,418
SUB-TOTAL					159,870,684
EXTERNAL DEBT					
Multilateral Loans					
Votech Project (OPEC)	USD 500,000	1987. To enhance coordination among countries in the Eastern Caribbean in Vocational and Technical Education.	USD	166,720	450,144
Roseau Dam Project (OPEC)	USD 1,900,000	1990. To meet the growing domestic commercial and industrial demand for potable water.	USD	1,108,400	2,992,680
Small Farmer Agrcultural Development Project (SFAD)	SDR 2,000,000	1984. To address the problems of production input supply and marketing of a segment of the poor farmers and upgrade the quality of rual life providing improved water and sanitary facilities.	SDR	241,838	876,711
Water Supply Project/IDA	SDR 4,000,000	1990. Roseau Basin Water Development.	SDR	4,000,000	14,500,800
Water Supply Project/ IBRD	USD 2500000	1990. Roseau Basin Water Development.	USD	1,449,644	3,914,038
Purchase of Equity in SLDB/EIB	ECU 400,000	1984. To increase the Equity based of SLDB to enable to enable it to expand its operations.	ECU	228,400	593,383

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
Purchase of Equity in LUCELEC/EIB	ECU 2,000,000	1986. To finance a project for the generation and distribution of Electrical Power in St.Lucia.	ECU	500,000	1,299,000
Conditional Capital Loan/EIB	ECU 2,000,000	1994. To be used for the purchase of 300,000 ordinary shares of \$5.00 each.	ECU	500,000	1,299,000
Watershed Project/IDA	SDR 1,700,000	1995. Rehabilitation works, carrying out studies for the preparation of the Watershed Management Plan.	SDR	1,700,000	6,162,840
Watershed Project/IBRD	USD 2,650,000	1995. Rehabilitation works, carrying out studies for the preparation of the Watershed management plan.	USD	2,650,000	7,155,000
Basic Education Project/IDA	SDR 2,300,000	1995. Construction and refurbishing of Schools and Offices.	SDR	2,300,000	8,337,960
Basic Education Project/IBRD	USD 3,364,000	1995. Construction and refurbishing of Schools and Offices.	USD	1,922,121	5,189,727
Rural Enterprise Project/ IFAD	SDR 1,550,000	1996. To offer smallholders and other rural poor households, particularly women headed households, the option to broaden their income base and reduce risk through the encouragement of a wide range of productive activities.	SDR	714,404	2,589,857
Cul-De-Sac Highway/Kuwait Funds	KWD 2,500,000	1995. Building of the Cul-De-Sac Highway.	KWD	2,166,634	19,081,763
Cul-De-Sac Highway-CCCE	USD 9,000,000	1995. Building of the Cul-De-Sac Highway.	USD	9,000,000	24,300,000
Cul-De-Sac Highway-OPEC	USD 2,000,000	1995. Building of the Cul-De-Sac Highway.	USD	2,000,000	5,400,000
OECS Waste Management/IDA	SDR 1,600,000	1995. To finance the Solid Waste Management Project	SDR	132,755	481,263
OECS Telecommunications Project/IDA	SDR 450,000	1998. To finance the telecommunications reform project	SDR	104,601	379,200
Poverty Reduction Project/IDA	SDR 1,200,000	1999 To Finance the poverty reduction project	SDR	252,150	914,094
Poverty Reduction Project/IBRD	USD 1,500,000	1999 To finance the poverty reduction project	USD	15,000	40,500

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
Emergency Disaster & Recovery/IBRD	\$3,040,000.00	1998 To finance the emergency disaster and recovery project which is aimed at strengthening the capacity to respond to and manage disasters	USD	30,400	82,080
SUB-TOTAL					106,040,040
CDB/Vigie Terminal Bld-3/SFR-OR-St.	ECD 516,000	1973. For Construction of a Terminal Building at Vigie Airport.	ECD	40,791	40,791
CDB/Improvement to Hewanorra Airport - 4/SFR-OR.St.L	USD 1,000,000	1981. For Improvement of Facilities at Hewanorra Airport.	BAH ECD TTD USD	3,069 7,148 105,166 49,648	8,287 7,148 45,421 134,050
CBD/Construction of Feeder Rds-6/SFR-St.L	TTD 171,657	1973. To assist in financing the cost of Feeder Roads Construction Programme.	USD	17,235	46,536
CDB/West Inds Shipping Corporation-6SFR-R	TTD 92,215	1992. For Government's contribution and arrears of contribution to WISCO	ECU	71,013	184,492
CDB/ 8 SFR -OR- ST.L Water Supplies IV	USD 7,253,000	1990. To meet demand for potable water in the north-west of St. Lucia.	CAN STG USD	477,414 84,368 5,999,194	882,357 359,855 16,197,824
CDB/13SFR-OR-St.L RIMP PROJECT	USD 2,500,000 IUD2,300,000	1992. Road Improvement and maintenance.	USD IUD	399,898 1,417,989	1,079,726 3,828,571
CDB/Rural Electrification 21/SFR-St.L	USD 319,846	1980. Electrification of the Areas in St.Lucia.	USD	159,771	431,382
CDB/Feeder Roads 3rd Loan 23/SFR-St.L	USD 2,222,000	1980. To assist in financing the construction of fourteen (14) Agricultural Feeder Roads.	USD	111,100	299,970
CDB/Investment in Equity of SLDB - 27/SFR-St.L	USD 401,460	1982. To provide funds for the acquisition by the government of St. Lucia of Additional Shares in SLDB.	USD	359,307	970,129
CDC/Small Farmers Agricultural Development Project 31SFR-ST.L	USD1,100,000	1984.			

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
CDC/Small Farmers Agricultural Development Project 31/SFR-ST.L	USD1,100,000	1984. To address the problems of production input supply and marketing of a segment of the poor farmers and up- grade the quality of rural life providing improved water and sanitary facilities.	DM	96,064	127,602
CDB/Feeder Roads 4th Loan 38/SFR-St.L	USD 1,919,560	1986. Construction of eight (8) Agricultural Roads 14.4KIL.	USD SEK	356,823 2,654	963,423 826
CDB Rural Enterprise 47/SFR - ST.L	USD 955,000	1997. To offer smallholders and other rural poor households, particularly women headed households, the option to broaden their income base and reduce risk through the encouragement of a wide range of productive activities.	USD	219,586	592,882
CDB Educational Project 39/SFR- St.L	USD 876,000	1987. Vocational and Technical Project.	SDR USD	1,666,047 871,035	6,039,753 2,351,793
CDB/ 42 SFR -STL- Road Improvement and Maint. Project (Feasibility study)	USD 64,000	1991. Feasibility Study re: Road Improvement.	USD	11,307	30,529
CDB/43 SFR-ST.L-Road Improvement and Maintenance Project	XDR 1,500,000	Road Improvement and Maintainance Supervision.	SDR	1,286,959	4,665,482
CDB/15 SFR-OR-ST.L-Road improvement and Maintenance Project	USD 6,150,000	1994. To assist in financing the rehabilitation of section of the secondary road network in the country.	USD TTD ECD ITK GBP FRF	5,383,822 1,285,781 140,766 63,247 151,889 167,407	14,536,319 555,329 140,766 96,123 647,854 66,310
Rehabilitation of Storm Damage - 45/SFR- St.L	USD 5,000,000	1995. Rehabilitation of Water Supply Systems and Development Of a Hotel Project Social and economic.	USD	3,940,887	10,640,395
CDB/16 SFR-St.L - Basic Educ Reform	USD 1,400,000 USD 2,800,000	infrastructure1995. Construction and Rehabilitation of Schoolsand Offices.	USD	1,372,663 2,593,440	3,706,189 7,002,289
CDB/16 SFR-St.L - Assumption of Liat's Debt	USD 763,657 STG 120,828	Government's Assumption of Liat's debt in 1996.	USD STG	375,308 63,435	1,013,333 270,568

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
CDB/20 SFR-OR-St.L- Disaster Mitigation	ECU 216,042	1999. To finance project aimed at reducing the potential for disaster in Castries and Vieux Fort from flooding and Ciceron from failure or badly corroded and structurally compromised Ciceron storage reservoir	ECU	113,842	295,762
	USD 3,805,000		USD	822,118	2,219,718
			USD	842,720	2,275,344
SUB-TOTAL					85,519,293
BILATERAL LOANS					
British High Commission - UK/St. Lucia Loan	STG 5,000,000	1986. To be allocated to specific Projects to be mutually determined by the respective Governments (ST.LUCIA UK).	STG	2,166,100	9,239,066
Casie Centrale de Cooperation Economic /Rodney Bay Sewerage Proj	FF 32,000,000	1991. To finance the water treatment of the Rodney Bay Zone.	FRF	27,042,459	10,711,518
Loan from Colonial Life- Dennerly Estates	TTD 891,670	1979. Purchase of Equity in National Land Co. Ltd. (Dennerly Estate).	TTD	29,722	12,837
ECCB/Special Deposits	ECD 16,222,161	1989. Government liabilities due and outstanding to Financial institutions in respect of Special Deposits.	ECD	4,325,905	4,325,905
Purchase of Ambassador's Residence	USD 300,000	1998. To purchase of the Ambassador's residence in Washington D.C.	USD	238,921	645,086
Royal Merchant Bank/New Prison	ECD 38,000,000	1998. To partially fund the capital expenditure programme of the New Prison	ECD	6,000,000	6,000,000
Royal Merchant Bank/Bonds		2000 To fund development programme for 2000/2001	ECD	63,500,000	63,500,000

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2000

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/00	BALANCE AT 31/3/00 (EC EQUIV.)
Purchase of WASA's Debts - Royal Merchant Bank	ECD 36,947,522	1999 assumption of WASA's liabilities up until December 31, 1998	ECD	32,617,990	32,617,990
SUB-TOTAL					127,052,402
TOTAL					478,482,419

NOTE - The Exchange Rates prevailing at 31/3/00 were as follows:-

ECD Equivalence

CAN = 1.8482	YEN = 25.4812
STG = 4.2653	SWF = 1.8444
FRF = 0.3961	VEB = 0.0041
SDR = 3.6252	BBD = 1.3500
SEK = 0.3112	KWD = 8.8071
IUD = 2.70	ITK = 1.5198
USD = 2.70	TTD = 0.4319
BAH = 2.70	DM = 1.3283
ECU = 2.5980	EUR = 2.5980

GOVERNMENT OF ST. LUCIA
Statement of Contingent Liabilities
as at 31st March, 2000

LIABILITY	CURRENCY LIABILITY at 31/3/2000	BALANCE AT 31/3/2000 EC Equivalent
EXTERNAL INDIRECT LIABILITIES		
ST. LUCIA AIR & SEA PORTS AUTHORITY		
Caribbean Development Bank (CDB):		
1/SFR-OR-ST.L-Port Development	USD 47,484	128,208
35/SFR-ST.L-Hewanorra Air Cargo	USD 187,377	505,918
10/SFR-OR-ST.L- Hewanorra Improvement	USD 5,175,073	13,972,696
11/OR - Upgrading of cruiseship facilities	USD 5,114,815 ECD 500,000	13,810,000 500,000
Agence Francaise de Developpement (AFD)		
Improvement to Hewanorra Airport	FRF 51,889,154	20,553,294
Sub-total (SLASPA)		49,470,116
ST. LUCIA ELECTRICITY SERVICES		
European Investment Bank (EIB)		
LUCELEC Power Project	YEN 93,592 STG 17,340 SWF 231,568	2,384,845 73,960 374,815
LUCELEC II Power Project	USD 1,041,321 YEN 107,219 STG 176,976	2,811,567 2,732,075 754,854
Electricity Expansion / CDC Loan	STG 2,083,333	8,886,040
Generator Expansion 11 EIB	USD 8,904,097	24,041,061
Sub-total (LUCELEC)		42,059,218
NATIONAL DEVELOPMENT COPRPORATION (NDC):		
Caribbean Development Bank (CDB):		
26/SFR-ST.L-Industrial Estate V	SEK 415,137 USD 176,744	129,191 477,207
33/SFR-ST.L-Tourist Facilities	DM 908,410 SEK 2,344,506 USD 441,472	1,206,641 729,610 1,191,976
34/SFR-ST.L-Industrial Estate	SEK 2,431,161 USD 1,665,230	756,577 4,496,120
34/SFR-ST.L-Industrial Estate Additional Loan	USD 101,399	273,779

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2000		
LIABILITY	CURRENCY LIABILITY at 31/3/2000	BALANCE AT 31/3/2000 EC Equivalent
7/SFR/OR-ST.L-Industrial Estate	USD 2,286,683	6,174,045
11/SFR-OR-ST.L-Industrial Estate	USD 1,654,156	4,466,220
	TTD 273,829	118,267
Sub-total (NDC)		20,019,634
ST. LUCIA DEVELOPMENT BANK (SLDB)		
Caribbean Development Bank (CDB):		
2/OR-St.L-Mortgage Finance	CAD 2,544	4,701
6/OR-ST.L-Mortgage Finance II	USD 21,891	59,106
24/SFR-ST.L-Small Industry Credit	DM 45,841	60,891
25/SFR-ST.L-Consolidated Line of Credit	CAD 5,697	10,529
	SEK 90,168	28,060
	USD 190,965	515,606
	DM 27,169	36,089
6/SFR-OR-ST.L-Mortgage Finance III	CAD 10,078	18,625
	SEK 36,940	11,496
	USD 51,691	139,565
36/SFR-ST.L-Student Loan Scheme	USD 15,411	41,609
40/SFR-ST.L-Consolidated Line of Credit	USD 1,237,599	3,341,518
	DM 1,358,762	1,804,843
9/SFR/OR-ST.L-Student Loans	BZD 32,786	44,261
	USD 627,882	1,695,281
12/SFR -OR -ST.L - Third Consolidated Line of Credit	USD 3,056,838	8,253,463
14/SFR-OR-ST.L-4th Consolidate Line of Credit	USD 6,884,898	18,589,226
17 SFR-OR-ST.L 5th Consolidated Line of Credit	USD 3,998,482	10,795,901
19/SFR-OR-St.L - 6th Consolidated Line of Credit	USD 3,253,661	8,784,885
European Investment Bank (EIB)		
Conditional Loan on Risk Capital/SLDB	XEU 1,000,000	2,598,000
SLDB Global Loan 11 Own Resources	USD 1,183,589	3,195,691
	STG 494,190	2,107,868

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2000		
LIABILITY	CURRENCY LIABILITY at 31/3/2000	BALANCE AT 31/3/2000 EC Equivalent
	YEN	15,448
	CHF	186,982
Agence Francaise de Developpement (AFD)		393,630
Industrial Line of Credit/Caisse Francaise	FRF	1,750,000
Refinancing Industrial & Tourism Project	USD	562,851
		1,519,698
Sub-total (SLDB)		65,046,365
WATER & SEWERAGE AUTHORITY (WASA):		
Caribbean Development Bank (CDB):		
20/SFR-ST.L-Water Supplies	CAD	31,594
	USD	83,555
	SEK	2,942
	YEN	6,558
	DM	6,703
		58,392
		225,598
		916
		167,101
		8,903
37/SFR-ST.L-Water Supplies	CDN	474,269
	STG	151,972
	SDR	1,029,970
	SEK	856,018
	USD	869,233
		876,543
		648,207
		3,733,848
		266,393
		2,346,929
Sub-total (WASA)		8,332,829
TOTAL EXTERNAL INDIRECT LIABILITIES		184,928,162
DOMESTIC INDIRECT LIABILITIES		
Castries City Council (CCC)		
National Commercial Bank		
Loans	ECD	531,359
		531,359
Bank of Nova Scotia		
Overdraft	ECD	3,802
		3,802
Total (CCC)		535,161
National Development Corporation (NDC)		
National Commercial Bank		
Loan	ECD	1,189,922
		1,189,922
Barclays Bank PLC		
Indemnities	ECD	5,000
		5,000
Credit Card	ECD	1,213
		1,213
National Insurance Scheme		
Loan	ECD	1,151,617
		1,151,617
Total (NDC)		2,347,752

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2000		
LIABILITY	CURRENCY LIABILITY at 31/3/2000	BALANCE AT 31/3/2000 EC Equivalent
<u>Soufriere Development Committee (SDC)</u>		
National Commercial Bank		
Loans	ECD 1,039,595	1,039,595
Letter of Credit	ECD 1,350,000	1,350,000
Total (SDC)		2,389,595
<u>St. Lucia Air and Sea Ports Authority (SLASPA)</u>		
National Commercial Bank		
Loans	ECD 10,945,899	10,945,899
Bank of Nova Scotia		
Loan	ECD 7,199,999	7,199,999
National Insurance Scheme		
Loan	ECD 11,231,136	11,231,136
Total (SLASPA)		29,377,034
<u>Dennery Farmco</u>		
National Commercial Bank		
Loans	ECD 2,475,088	2,475,088
Total (Dennery Farmco)		2,475,088
<u>St. Lucia Fish Marketing Corporation (SLFMC)</u>		
National Commercial Bank		
Overdraft (Limit \$1000,000)	ECD 877,085	877,085
Bonds	ECD 40,000	40,000
Letter of Credit	ECD 220,000	220,000
Total SLFMC)		1,137,085
<u>St. Lucia Livestock Development Programme (SLDP)</u>		
National Commercial Bank		
Loan	ECD 481,550	481,550
Overdraft (limit \$100,000)	ECD 43,010	43,010
Total (SLDP)		524,560
<u>St. Lucia Development Bank (SLDB)</u>		
National Commercial Bank		
Loan	ECD 3,906,777	3,906,777
Overdraft (Limit \$1,000,000)	ECD 672,023	672,023
Letter of Credit	ECD 28,652	28,652
National Insurance Scheme		
Loans	ECD 44,602,538	44,602,538
Total (SLDB)		49,209,990

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2000		
LIABILITY	CURRENCY LIABILITY at 31/3/2000	BALANCE AT 31/3/2000 EC Equivalent
<u>St. Lucia Marketing Board (SLMB)</u>		
Barclays Bank PLC		
Indemnities/Guarantee	ECD 85,000	85,000
Overdraft	ECD 57,290	57,290
Total (SLMB)		142,290
<u>Water and Sewerage Authority (WASA)</u>		
Royal Bank of Canada		
Overdraft	ECD 2,085,548	2,085,548
Total (WASA)		2,085,548
<u>St. Lucia Broadcasting Corporation (SLBC)</u>		
Bank of Nova Scotia		
Letter of Credit	ECD 849,033	849,033
Fluctuating Overdraft	ECD 18,551	18,551
Total (SLBC)		867,584
<u>St. Lucia Housing Authority (SLHA)</u>		
St. Lucia Co-operative Bank		
Loan	ECD 74,221	74,221
National Insurance Scheme		
Loan	ECD 32,346,332	32,346,332
Total (SLHA)		32,420,553
<u>Housing and Urban Development Corporation (HUDC)</u>		
National Commercial Bank		
Loan	ECD 8,587,191	8,587,191
Overdraft	ECD 555,429	555,429
Letter of Credit	ECD 319,531	319,531
CIBCCaribbean Ltd.		
Loan	ECD 3,119,322	3,119,322
National Insurance Scheme		
Loan	ECD 600,000	600,000
Total (HUDC)		13,181,473
<u>St. Lucia Tourist Board</u>		
National Commercial Bank		
Loan	ECD 3,626,006	3,626,006
Overdraft (Limit \$1,000,000)	ECD 1,191,790	1,191,790
Letter of Credit	ECD 35,000	35,000
Total (SLTB)		4,852,796
TOTAL DOMESTIC INDIRECT LIABILITIES		141,546,510
TOTAL INDIRECT LIABILITIES		326,474,672

Note: The above statement does not include the Claims and Lawsuits - Pending or Threatened Litigation.
The Attorney General's Department is unable to provide an accurate listing for the period.

GOVERNMENT OF ST. LUCIA
Statement of Investments
as at 31st March, 2000

	Cost	Market
ST. LUCIA SAVINGS BANK		
U.K. Gov't Treasury Bond 6.5% 07/12/03	12,311.88	11,832.80
U.K. Gov't Treasury Bond 5% 07/06/04	8,445.09	8,386.21
U.K. Gov't Treasury Bond 8.5% 07/12/05	7,688.34	7,424.57
U.K. Gov't Treasury Bond 7.25% 07/12/07	6,143.08	6,149.28
U.K. Gov't Treasury Bond 8% 27/09/13	7,714.80	7,662.39
U.K. Gov't Treasury Bond 8.75% 25/08/17	11,583.20	11,674.92
U.K. Gov't Treasury Bond 8% 07/06/21	8,113.36	8,345.36
	<u>£61,999.75</u>	<u>£61,475.53</u>
	<u>\$265,340.33</u>	<u>\$263,096.83</u>
Savings bank cash Account	<u>£13,669.58</u>	
	<u>\$58,501.74</u>	
	<u>\$323,842.07</u>	
OTHER PUBLIC FUNDS		
CROWN AGENTS		
UK Gov't Treas. Bonds 6.50% 07/12/03	67,692.69	
UK Gov't Treas. Bonds 5% 07/06/04	38,828.00	
UK Gov't Treas. Bonds 8.5% 07/12/05	39,606.60	
UK Gov't Treas. Bonds 7.25% 07/12/07	59,507.66	
UK Gov't Treas. Bonds 8% 27/09/13	39,859.80	
UK Gov't Treas. Bonds 8.75% 25/08/17	57,916.00	
UK Gov't Treas. Bonds 8.% 07/06/21	43,325.22	
Br. Guiana Dem. Rlwy Perm Anns GBP1	1,130.90	
Br. Guiana Dem. Rlwy 4%	778.80	
	<u>£348,645.67</u>	
	<u>\$1,492,098.87</u>	
FIXED DEPOSITS - COMMERCIAL BANKS		
Bank of St. Lucia	2,503,292.22	
Caribbean Banking Corporation	2,838,125.58	
Bank of Nova Scotia	1,598,221.39	
Eastern Caribbean Central Bank	5,336,145.05	
St. Lucia Co-operative Bank	3,070,846.08	
Due from Sinking Fund (Treasury Bills) C.B.C.		
	<u>15,346,630.32</u>	
	<u>16,838,729.19</u>	

GOVERNMENT OF ST. LUCIA
Statement of Investments
as at 31st March, 2000

	Cost
J.C.F St. Lucia Reserve Fund	£123,358.68
	<u>\$527,938.14</u>
 CALL ACCOUNT FIXED DEPOSITS	
Bank of St. Lucia	11,510,354.55
Caribbean Banking Corporation	11,721,708.86
Bank of Nova Scotia	2,347,369.24
	<u>25,579,432.65</u>
 FIXED DEPOSIT DEPOSIT - SUNDRY ACCOUNT	
Bank of St. Lucia	7,795,728.46
Bank of Nova Scotia	2,249,852.87
Royal Bank of Canada	786,186.73
Caribbean Banking Corporation	8,647,780.76
Due from Sinking Fund (Treasury Bills) C.B.C.	
	<u>19,479,548.82</u>
 STATUTORY DEPOSITS - INSURANCE CO.	
Bank of St. Lucia	5,616,842.22
Bank of Nova Scotia	1,645,480.18
	<u>7,262,322.40</u>
 TOTAL OTHER PUBLIC FUNDS	
	<u>\$69,687,971.20</u>

Exchange rate £1 = EC\$4.3571

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2000

1. The Accounting Policies

The accounting policies of the Government of Saint Lucia are based on the concepts embodied in the Finance (Administration) Act No. 3 of 1997.

2. Public Accounts

The Public Accounts of Saint Lucia consist of the accounts of all officers and authorities of the Government, the accounts of all courts of law in Saint Lucia (including any accounts of the Supreme Court maintained in Saint Lucia), the accounts of every commission established by the constitution and the accounts of the Parliamentary Commissioner, the Clerk of the Senate and the Clerk of the House.

Whereas the Audit Act of 1988 empowers the Director of Audit to audit and report on the Public Accounts of Saint Lucia, and for its purposes defines such accounts to include the accounts of Public Bodies, Statutory Bodies and Government Companies, it should be noted that the Accounts of Saint Lucia which the Accountant General is responsible for preparing is not so defined in the Finance Act No. 3 of 1997.

The Accounts of Saint Lucia for the Financial Year ended 31st March, 2000 and the composition thereof have been prepared in part in accordance with the requirements of Section 16 of the Finance Act No. 3 of 1997. The departures from the reporting requirements of the Finance Act are due in part to the inability of supporting agencies to provide the required information and also the difficulties experienced in extracting information in the required format.

3. Basic Concepts

The basic concepts underlying the Government's Accounting system are found in the Finance Act No. 3 of 1997 which provides for (1) the establishment of a Consolidated Fund and (2) the authorization by Parliament to make payments from the Fund by an Appropriation Act or Warrant issued by the Minister of Finance.

Budgetary transactions enter into the calculation of the annual deficit or surplus and are disclosed on the Government's Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on a net basis in the statement of Assets and Liabilities.

4. Basis of Accounting

The basis of Accounting used by the Government of Saint Lucia is the modified cash basis. The Government generally reports revenue in the year in which it is received and expenditure is recorded when incurred, with refunds of revenue allocated to the year in which they are actually paid.

Expenditure consists of all charges to budgetary appropriations, which affect the annual deficit or surplus of the Government and payments from accounts established for specific purposes.

Assets are generally defined as the financial claims acquired by the Government of St. Lucia from outside organizations and individuals as a result of events and transactions recorded as at the closing date. However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable (net of refunds payable for tax and non-tax revenue) and fixed assets.

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

Physical Assets or Fixed Assets of the Government are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is not acknowledged on the Statement of Assets and Liabilities, since a Physical Asset disclosure is not a requirement of current Government Accounting practice. Efforts will be made to establish a record of Government Assets for purposes of information.

Liabilities are generally defined as the financial obligations of the Government of Saint Lucia to outside organizations and individuals as result of events and transactions recorded as at the closing date. However, as a result of the Government's accounting policies described above, no provision is made in the Annual Accounts for (a) Terminal Benefit and Pensions, (b) Doubtful Debts and (c) Accrued Interest on Government liabilities.

5. Advances

a. Personal

This category consists of personal loans, student loans and the purchase of motor vehicles and motor vehicle insurance.

b. Inter Government Accounts

There has been an improvement with regard to the amounts owed in respect of Retiring Benefits for Judges. However, one government is awaiting legislation in respect of the apportionment of judge's pension laid down by the Eastern Caribbean Supreme Court. Until such time the debt is disowned by that administration.

c. Other Advances

This category consists of all other individual advances for example, salary, subsistence and gratuity, advances made to Government Departments, Statutory Boards and Overseas Agencies.

6. Investments

Investments as shown in the Balance Sheet do not include investments in shares and appropriation made for Sinking Funds. However, the expenditure relating to these items have been accounted for as part of the appropriation for the respective years, and is therefore reflected in the notes to the Financial Statements.

The main Foreign Investments of the Government of Saint Lucia are maintained by the Crown Agents in the United Kingdom. (see Statement of Investments).

Also included in the investment accounts are the cash amounts held at the Crown Agents for various accounts namely:

St. Lucia Savings Bank	58,501.74
St. Lucia Reserve Fund	527,938.14
	\$586,439.88

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

7. Vouchers Payable

When reviewing vouchers payable it is pertinent to note the following factors:

1. A reconciliation exercise has been undertaken and a complete vouchers payable listing can be obtained from the Payables Ledger. Differences between the listing and the General Ledger were placed in the Suspense account until they can be investigated.
2. At the end of the financial year Ministries and Departments were in custody of vouchers which were not reflected in the Treasury Department's payable figure. This therefore contributed to the discrepancies between the payable reported and the accounts receivable of suppliers. The fact that vouchers were used both as authorization to pay and a purchase order served to accentuate the situation.

8. Special Public Funds

New Hospital Building Fund	\$49,048.64
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9. Contingency Fund

As per Section 11 of the Finance Act No. 3 of 1997 a Contingency Fund of \$1.5M was set up. In 1998/1999 an advance (Contingencies Fund Warrant) warrant in the amount of \$649,015.00 was taken against the contingency fund to finance renovation works at Her Majesty Prisons as the main cell block and bakery were destroyed by fire. Consequently the cash balance now stands at \$850,985.

10. Promissory Notes

The Government of Saint Lucia in fulfilment of its obligation for membership in the under-mentioned International Organizations has, through the Eastern Caribbean Central Bank, issued the amount of \$58,267,781.72 in promissory notes.

1. International Bank for Reconstruction and Development	\$3,577,258.52
2. Multilateral Investment Guarantee Agent	146,070.00
3. International Development Association	498,561.29
4. International Monetary Fund	54,045,891.91
	\$58,267,781.72

11. Public Debt

The loans listed below are the direct responsibility of the Government of St. Lucia (GOSL) and as such have been included in the Public Debt listing. However, proceeds from the loan funds were on-lend to the Water and Sewerage Authority (WASA), currently known as Water and Sewerage Company (WASCO).

Description of Debt	Original Amount	Date of Supplementary Loan Agreement
Water Supply Project/IDA	SDR 4,000,000	05/07/90
Water Supply Project/IBRD	USD 2,500,000	05/07/90

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

Description of Debt	Original Amount	Date of Supplementary Loan Agreement
Rodney Bay Sewerage Project/ Caisse Centrale de Cooperation Economic	FF 32,000,000	19/03/92
Roseau Dam Project/ OPEC	USD 1,900,000	see below (a)

(a) A Supplementary Agreement could not be located for this loan. However, the Resolution (SI #36 of 1990) clearly states that GOSL borrowed the sum for on-lending to WASCO.

Proceeds from the loans were not utilised directly by Central Government but by WASCO and while provisions were made in the Estimates of Expenditure, there is no record of any Advances against the relevant account.

Currently, GOSL and WASCO have entered into an agreement to apply loan payments against amounts due to WASCO for the consumption of water.

12. OECS Pharmaceutical Procurement Services (OECS-PPS)

Participating Governments and the Government of the British Virgin Islands utilise OECS-PPS to obtain medical and pharmaceutical supplies at reduced costs. This is achieved through the pooling of purchases. The Eastern Caribbean Central Bank facilitates this arrangement by holding an OECS-PPS current account on behalf of the Government of St. Lucia and all other members. Regional and International payments are settled from this account.

The float maintained by the Government of St. Lucia is \$520,000 and the balance as at 31st March 2000 was \$3,650.07.

13. Government of St. Lucia Operating Account

The operating account was established by the ECCB on the authority of the Monetary Council, and is used to make and/or receive payments on behalf of the Government of St. Lucia.

As at 31st March 2000 there was a balance of (\$803,135.22)

14. Other Liabilities

As at March 31st 2000 there were bills for collection and letters of credit outstanding with the Bank of St. Lucia totaling \$807,955.

Bills for Collection:	
Government Printery (£12,528.97)	\$53,439.82
Ministry of Commerce (USD\$121,482.00)	\$330,054.45
Victoria Hospital (USD\$2,428.28)	\$6,597.39
Ministry of Communications (USD\$6,585.83)	\$17,893.04
Letter of Credit	\$399,968.00
	\$807,955.41

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

15. General Post Office and Out District Post Offices

The total value of cash on hand, stamps and stamped stationery, postal orders at March 31st 2000 was \$21,503,259.78.

Cash on hand	\$42,256.60
Stamps and Stamped Stationery	\$21,358,880.94
Postal Orders	\$101,632.24
Phone Cards	\$490.00
	\$21,503,259.78

In addition to the above, items, which could not be quoted in monetary terms, include: -

Registered Letters	1,197
Parcels and Small Pkts.	1,108
EMS Letters/Pkts.	79
Un-issued Money Order Forms	357

16. Government Shareholdings

The Government of Saint Lucia's shares/investments in the following Corporations and Institutions at March 31st 2000 is \$270,250,886.

SHARES

Caribbean Development Bank	2,610,242
Caribbean Food Corporation	48,805
International Finance Corporation	112,904
LIAT (1974) Limited	267,000
National Commercial Bank of St. Lucia Ltd.	18,482,900
Saint Lucia Development Bank	16,354,105
Saint Lucia Electricity Services Limited	14,117,190
Saint Lucia Fish Marketing Company Ltd.	15
Saint Lucia Mortgage Finance Company Ltd.	1,380,000
Saint Lucia Joint Venture Capital Fund	500,000
W.I.N.E.R.A.	625,000
Saint Lucia Livestock Development Ltd.	1,600,000
Windward Island Banana Development and Export Co. Ltd. "WIBDECO"	500,000
Jalousie 1996 Limited	13,296,000
Computer Centre Ltd	3,000,000
Subtotal	72,894,161

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

OTHER INVESTMENTS

International Monetary Fund	55,465,328
Housing & Urban Development Corporation	4,474,157
National Development Corporation	22,827,594
Saint Lucia Air & Sea Ports Authority	100,660,716
Saint Lucia Broadcasting Corporation	1,459,814
Saint Lucia Fish Marketing Corporation	2,234,524
Saint Lucia Marketing Board	1,626,605
Water & Sewage Authority	8,439,063
St. Lucia Livestock Development Co. Ltd.	168,924
	<u>197,356,725</u>
GRAND TOTAL	<u>270,250,886</u>

ADDITIONAL DATA

- (a) Government's investment of \$168,924 in Saint Lucia Livestock Development Co. Ltd. Represents unsecured loans given by the Government. The loan is non-interest bearing and has no fixed repayment terms.
- (b) The Government of St. Lucia held shares valued at TT\$113,000.00 in the Caribbean Food Corporation. The rate of exchange was 0.4319 at March 31st, 2000.
- (c) The Government of St. Lucia held shares valued at US\$42,000.00 in the International Finance Corporation. The rate of exchange was \$2.6882 at March 31st 2000.
- (d) The investment in the National Development Corporation remains unconfirmed to date.
- (e) Confirmations have been received from the some corporations and institutions to support Government's total shareholdings and investments at March 31st 2000.

17. Subsequent Event

Government of St. Lucia's shares in the following Computer Centre Ltd is \$3,000,000. However, the company is technically insolvent as its current obligations to suppliers and creditors far exceed its current assets and revenue inflows. As a result, the board of directors has taken a decision to streamline the operations of the company. The un-audited statements as at 31st March 2003 reflect net assets of \$37,056.

During the financial year 2001, the St. Lucia Development Bank and National Commercial Bank of St. Lucia Limited were merged to form the East Caribbean Financial Holding Company Limited.

18. Sinking Funds

At 31st March 2000 the following funds were held in fixed deposits as follows:-

National Savings and Development Bonds - Series V	\$19,989,566
National Savings and Development Bonds - Series VI	\$5,410,400
National Savings and Development Bonds - Series VII	\$6,624,558

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH 2000

Treasury Bills	\$16,365,378
SLBGA	\$2,859,300
Cul-De-Sac River	\$812,278
Bonds	\$4,800,000
	<u>\$56,861,480</u>

19. Treasury Bills

The amount of \$60,626,671 represents the total purchase price, discount to be recorded as expenditure on the due date of each bill.

20. Exchange Gains and Losses

Exchange gains and losses incurred through exchange transactions form an integral part of the Surplus/Deficit account for the financial year. Assets resulting from foreign currency transactions are reported at the year-end closing rates of exchange.

21. Prior Period Adjustment.

During the preparation of the 1999/2000 public accounts it was discovered that vouchers payable and expenditure were overstated by \$2,560,312.00 as a result of the following:

- Voucher number 038618 for \$338,312 with an accrual effective date of October 16, 1997 was cancelled in the financial year 1999/2000.
- Voucher number 083049 for \$2,222,000 with an accrual effective date of March 31, 1998 was also cancelled in the financial year 1999/2000.

As a result of above expenditure and vouchers payable were overstated in the financial year 1997/1998.

The errors indicated above caused the deficit for the financial year 1997/1998 to be overstated; consequently, the opening balance for the accumulated deficit at 31st March 2000 has been adjusted to reflect the change.

SECTION I

INTRODUCTION

1.1 The financial statements of the Government of Saint Lucia for the year ended March 31st 2000 have been examined in accordance with Section 84(4) of the Constitution. This report is submitted to the Honourable Minister of Finance in accordance with Subsection (4) of Section 84 for the presentation to the House of Assembly.

1.2 The Director of Audit provided an independent opinion on the financial statements prepared by the Accountant General. The duties of the Director of Audit are set out in Section 84 of the Constitution and reads in part.

“The Director of Audit shall –

...at least once in every year audit and report on the public accounts of Saint Lucia ... In the exercise of his functions under Sub-sections (2), (3), (4) and (5) of this Section, the Director of Audit shall not be subject to the direction or control of any person or authority.”

• Financial Statements

1.3 Financial statements represent an organization and its activities in financial terms.

1.4 Annual financial statements are tabled in the House of Assembly and are referred to the Public Accounts Committee, which is suppose to report to the House of Assembly on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying Audit Report. Representatives of the Government and of the Director of Audit attend the Public Accounts Committee review proceeding when held, to provide testimony and other information requested by the Committee.

1.5 The financial statements in this report include:

1 The statements of Assets and Liabilities

This statement differs from the conventional balance sheet which is prepared on the accrual basis of accounting.

In this Statement of Assets and Liabilities, the following exist:

- a. Fixed assets are not capitalized, but expensed in the year of acquisition.
- b. Uncollected revenues are not recorded as receivables.

- c. Provisions are not made for doubtful accounts.
- d. Interest due but unpaid is not recorded as a liability.

2 Annual Abstract of Revenue and Expenditure

This statement reports total revenue and expenditure for ministries and departments. It is prepared on the modified cash basis. Expenditures are recorded as soon as they are incurred before actual payment is made but revenues are not taken into account until collected in cash and paid to the Accountant General. The statement reflects the amounts paid for goods and services in carrying out authorized programmes during the year and amounts received from taxpayers and other sources.

Another statement which is required under the Finance (Administration) Act is 'The Statement of Changes in Financial Position'. This statement is important as it can identify the sources and uses of resources during the year for non-budgetary transactions.

3 Other Statements required by the Finance (Administration) Act are as follows:

- a statement of balances on advance accounts analyzed under the various categories set out in section 29;
- a statement of balances on deposit accounts;
- a statement of the public debt;
- a statement of investments showing the funds on behalf of which the investments were made;
- a statement of contingent liabilities;
- a statement of losses of cash and stores and abandoned claims; and
- a statement of arrears of revenue by sub-heads.

1.6 Section 84(2) b of the Saint Lucia Constitution requires the Director of Audit to audit and report on the Public Accounts of Saint Lucia. Section 3(2) of the Audit Act defines the Public Accounts to include the Accounts of Public Bodies, Statutory Bodies, and Government Companies. However, the new Finance Act passed in the House of Assembly in January 1997, defines accounts of Saint Lucia prepared by the Accountant General to mean accounts that relate directly to the Central Government. Consequently, only Central Government transactions are reported in these accounts.

SECTION II

SCOPE OF THE AUDIT

2.1 Section 84, sub-section (2) b of the Saint Lucia Constitution reads as follows:

(2)“The Director of Audit shall:

...at least once in every year, audit and report on the Public Accounts of Saint Lucia, the accounts of all officers and authorities of the Government, the accounts of all Courts of Law in Saint Lucia (including any accounts of the Supreme Court maintained in Saint Lucia), the accounts of every Commission established by this Constitution and the accounts of the Parliamentary Commissioner, the clerk of the Senate and the Clerk of the House.

2.2 For the 1999/2000 audit, we audited the accounts of all the entities outlined in the Constitution, with the exception of the accounts of ‘Authorities of Government’, most of which are audited by private auditing firms in accordance with their enabling Acts.

SECTION III

AUDIT FINDINGS

THE ANNUAL ABSTRACT ACCOUNT

- **Revenue**

3.1 Total recurrent revenue for the financial year 1999/2000 was \$519,731,424. There was a shortfall of \$12,603,048 when compared to the recurrent revenue estimate of \$532,334,472. Actual capital revenue reported was \$77,145,179. There was a significant shortfall of \$134,999,373 when compared to estimated capital revenue of \$212,144,552.

3.2 Actual information on the performance of individual revenue items with excesses and shortfalls is reflected in Appendices I(C) and I (D) of this report.

- **Local Contribution to Capital Expenditure**

3.3 The statement appended to the Annual Abstract Account revealed that recurrent revenue available for contribution to capital revenue was \$129,045,026.

- **Expenditure**

3.3 The approved estimated recurrent expenditure for the financial year was \$413,683,221 while actual recurrent expenditure reported by the Annual Abstract was \$390,686,398. This was \$22,996,823 less than the estimated recurrent expenditure figure.

3.4 The approved capital expenditure estimated for the financial year was \$330,795,805 while actual capital expenditure was \$164,604,126. There was under expenditure of \$166,191,679.

- **Supplementary provisions**

3.5 During the financial year there were five hundred and fifty-one (551) virement warrants totaling \$16,965,482.97 and five hundred and eighty-five (585) reallocation warrants totaling \$34,385,810.97. Virement warrants are used for the transfer of funds within programmes. Reallocation warrants are used for the transfer of funds between Ministries/ Departments or for the creation of new expenditure items.

- **Surplus/ deficit**

3.6 Total recurrent and capital revenue reported for the period was \$596,876,603 while total recurrent and capital expenditure was \$555,290,524. Consequently, there was a surplus of \$41,586,079.00.

- **Unauthorized Expenditure**

3.7 Section 45 (1) of the Finance Act states:

If, at any time, it appears to the Director of Finance that monies or public stores have been lost or damaged, and if, within a period specified by the Director of Finance an explanation satisfactory to him or her is not furnished by the responsible officer with regard to such loss or damage, the Director shall surcharge against that officer the amount which appears to him or her to be the loss suffered by the Government...”

3.8 Section 46 (b) of the Act also states:

(46) “An officer may be surcharged under section 45 on any of the following grounds:

(b) payment of public monies in excess of amounts authorized under part V of this Act.”

3.9 Notwithstanding the fact that total expenditure for the financial year was less than the estimated expenditure, expenditure of \$37,983,342.82, was incurred in excess of the amount appropriated by Parliament to various Ministries and Departments.

3.10 Details of this unauthorized expenditure are recorded in Appendix 1(B).

MANAGEMENT’S RESPONSE

The differences in the reports highlighted were due to errors in the coding and design of the respective reports.

SECTION IV

THE STATEMENT OF ASSETS AND LIABILITIES

Cash on Hand

4.1 The balance sheet as at March 31, 2000 disclosed cash on hand as \$1,316,296.00. The various amounts which comprised this total together with a comparison of the 1999 figures were as follows:

District	2000 \$	1999 \$
Castries	1,146,911.70	1,581,580.00
Anse La Raye	11,551.34	23,091.00
Dennery	10,518.29	10,769.00
Gros Islet	2,416.07	2,444.00
Micoud	9,365.76	5,419.00
Soufriere	56,374.76	31,773.00
Vieux Fort	79,158.50	63,087.00
Total	1,316,296.42	1,718,163.00

4.2 The total of all cash balances reflected on the cashier's certificates at year end was equivalent to the cash on hand figure disclosed on the balance sheet.

4.3 Therefore, we are of the opinion that the figure of \$1,316,296.00 disclosed in the balance sheet presents fairly the cash on hand as at March 31st 2000.

Cash in Bank - Accountant General

4.4 The balance sheet disclosed \$86,049,158.00 for Cash in Bank-Accountant General for the year ended March 31st 2000. The following table gives comparative figures for the financial years ended March 31, 2000 and March 31, 1999.

Account	Balance as at	
	31.03.00	31.03.99
NCB – JCF Crown Agents	929,673.21	739,489.00
NCB ECCB Cash Account	4,968,885.42	291,518.00
NCB Supply & Control Account	443,532.31	3,395,138.00
NCB Sundry Account	5,049,427.57	5,867,181.00
NCB New Hospital Building Fund	49,048.64	48,354.00
NCB Banana Levy	124.53	125.00
NCB Call Account	29,596,746.75	15,756,243.00
NCB General	9,144,963.06	147,499.00
Sundry Call Account	3,952,052.71	15,196,900.00
Stabex Budgetary Support	26,007,330.14	0.00
Supply Call	5,026,504.52	0.00
Stabex Call	29,903.90	0.00
Prison Contingency Fund	850,965.00	850,980.00
Total	86,049,157.76	42,293,426.00

4.5 We highlighted in our previous report that two ECCB accounts were omitted from the balance sheet. The situation remained the same, in that these accounts were again omitted from the balance sheet, but disclosed in the notes to the Financial Statements. The values of these accounts are given in the table:

Account No.	Account name	Balance \$
31070102	GOSL Operating Account	(803,135.22)
31070103	GOSL – OECS PPS Account	3,650.07

4.6 Notwithstanding the above, the Cash in Bank figure of \$86,049,158 is fairly presented.

MANAGEMENT’S RESPONSE:

The Accountant General’s Department will be taking the necessary step to include the two ECCB accounts on the balance sheet.

Cash in Bank – Sundry Ministries

4.7 The balance sheet disclosed Cash in Bank - Sundry Ministries for the year ended March 31st 2000 as \$5,752,272.00. This amount reflected a decrease of \$4,718,338.00 or 45% over last years figure of \$10,470,610.00.

4.8 According to the Schedule of Bank Balances – Sundry Ministries, the bank balances in thirty-eight (38) bank accounts comprised the amount of \$5,752,272.00 disclosed in the balance sheet. We could only verify the balance of \$24,462.13 in the Ministry of Community Development’s bank account since only this account was reconciled. This amount was less than one percent (1%) of the figure disclosed in the balance sheet.

4.9 Consequently, we are unable to determine whether the figure of \$5,752,272.00 as stated in the balance sheet is fairly stated.

MANAGEMENT’S RESPONSE:

The Accountant General’s Department makes monthly request from all project implementing agencies for bank reconciliations and statements of revenue and expenditure. This information is necessary to update the financial records of the Government and to make same available for the public accounts audit process. Unfortunately, a large percentage of these agencies do not accede to the Accountant General’s request.

Imprest

4.10 As at March 31, 2000 the value of imprest was \$ 908,571.00.

4.11 Financial Regulation 111 (1) and (2) states:

(1) “Imprest shall be retired by the date indicated in the warrant or before the end of the financial year whichever is the earlier.”

(2) Imprest shall be accounted for in full by the date stipulated in the warrant and any unexpended balance at the date of such accounting shall be paid to the Accountant General.

4.12 All ten (10) imprests issued for the financial year were not retired by the dates indicated on the warrants.

4.13 We are of the opinion, that the figure of \$908,571.00 disclosed on the balance sheet for Imprest is fairly stated.

4.14 In order to report a more accurate picture of government's financial position, we recommend that all imprests be retired at the end of the financial year in accordance with Financial Regulation No. 111 (1) and (2).

MANAGEMENT'S RESPONSE:

Prior to the end of every financial year, the Accountant General's Department reminds Ministries and Departments (among other key requirements) of the need to comply with financial Regulation 111 (1) and (2). However, some departments do not comply.

Draft and Remittances

4.15 As at March 31st 2000 the figure for Draft and Remittances was \$13,799.00. This comprised of:

	Balance
Sub-collector Micoud	\$10,000.00
Sub-collector Soufriere	\$ 3,798.89
Total	\$13,798.89

4.16 We were unable to verify the above balances because the necessary supporting documentation was not available.

4.17 Consequently, we are unable to determine the correctness of the figure of \$13,799.00 presented in the balance sheet.

MANAGEMENT'S RESPONSE:

Draft and Remittance balances for Sub-Collectors, Micoud and Soufriere were explained in the reconciliation statements for the respective accounts. The outstanding balances were cleared in the following financial year 2000/2001.

Advances - Personal

4.18 These advances were granted to public officers under Part VI, Section 29 (1) of the Finance (Administration) Act No. 3 of 1997 for the purposes and under the conditions set out in Staff Order 7 (1), (3), (4) (6) and (7) and consists of personal loans, advances

for the purchase of motor vehicles, and for the payment of insurance premiums for employee owned vehicles.

4.19 Personal advances balance reported on the balance sheet, at March 31, 2000 was \$1,522,762.00. However, the reconciliation statement prepared by the Accountant General's Department reflected a closing balance of \$1,540,066.22.

4.20 For reporting purposes, Personal Advances were classified as follows:

	1999/2000
	\$
Current advances being repaid	274,044.09
Outstanding advances	<u>1,266,022.13</u>
	<u>1,540,066.22</u>

4.21 The previous year's closing balance for outstanding amounts due and unpaid was \$1,377,169.97. This year's closing figure was \$1,266,022.13 which was \$111,147.84 or 8% less than that of the previous year. This indicates that there has been a slight improvement with regards to outstanding advances being repaid.

4.22 We are still concerned about the collectibility of these advances since most of the beneficiaries were no longer employed by the Government.

4.23 We were unable to verify \$918,389.99 (73%) of the total outstanding advances because the cards were not submitted for auditing. Out of a total of ninety-three (93) cards which were needed only twenty (20) were submitted.

4.24 Out of the cards examined we found a difference of \$20,829.37 between the card balance and the balance recorded on the schedule of outstanding advances.

4.25 We were unable to verify payments totalling \$105,211.64 made towards outstanding advances during the period because the receipts needed were not available.

4.26 Given the scope limitation of the audit, we were unable to express an opinion on the truth and fairness of the amount of \$1,522,762.00 reflected in the balance sheet as personal advances at March 31, 2000.

Auditor's note: *A number of these advances were included in the Memorandum to Cabinet seeking permission to write off these accounts.*

MANAGEMENT'S RESPONSE:

All advances which the Accountant General's Department deems uncollectible have been included in a Memorandum to be submitted to Cabinet for write off. The Department notes the inaccuracies of the card system for recording personal advances and will implement appropriate measures to correct this situation.

Advances – Other Governments

4.27 At March 31, 2000, Advances – Other Governments were \$2,720,942. Details with comparative figures for 1998/1999 were as follows:

Government	Balance as at	
	31.03.00 \$	31.03.99
Anguilla		2,455
Antigua	830,736	774,234
Barbados	6,147	6,147
British Virgin Islands	55,099	44,088
Dominica	136,266	109,233
Grenada	214,693	167,304
Guyana	38,348	38,348
Jamaica	155,923	90,589
Montserrat	42,036	15,170
St. Kitts	94,384	100,670
St. Vincent	1,067,711	1,005,259
Trinidad	79,600	35,445
TOTAL	2,720,942	2,388,942

4.28 We observed that the total amount owed to the Government of Saint Lucia by other countries increased by \$332,000 or 14% over the previous year's figure of \$2,388,942.

4.29 The Government of Saint Lucia paid the sum of \$535,188.44 on behalf of nine (9) countries. Five (5) of these countries reimbursed a total of \$200,733.77. Only one country reduced its liability during the financial year. There were no changes in the amounts owed in the previous period by two countries.

4.30 Again, we are concerned about the collectibility of these advances considering that they have been outstanding for some time.

4.31 Confirmations though requested were not received to verify the outstanding balances from other governments.

4.32 Therefore, we are unable to express an opinion on whether the figure of 2,720,942 in respect of Advances - Other Governments is fairly stated.

MANAGEMENT'S RESPONSE:

The Accountant General's Department will continue its efforts towards realizing a reduction in the outstanding amounts owed to the Government of St. Lucia.

Advances – Other Advances

4.33 This category consists of authorized advances to individuals, departments of government, and statutory corporations. Details with comparative figures for 1998/1999 were as follows:

Authorized Advances	Balance as at	
	31.03.00 \$	31.03.99 \$
Advances of Gratuity	1,230,160	1,060,681
Advances of Salary	17,205	19,429
Advances of Subsistence	1,381,338	1,079,231
Departments & Statutory Corporations	12,633,233	8,099,099
Total	15,261,936	10,258,440

4.34 Again, other advances continued to reflect outstanding amounts for which collectibility is questionable. Consequently, these advances have continued to be reflected as assets, in the government accounts.

Authorized Advances – Individuals

4.35 This category comprised advances of gratuity, salary and subsistence that were granted in accordance with Section 29 (1) (d) of the Finance (Administration) Act No. 3 of 1997.

Advances of Gratuity

4.36 At March 31 2000 this amount stood at \$1,230,160. This was an increase of \$169,479 or 16% over last year's figure of \$1,060,681.

4.37 As reported previously, a sum of \$22,173 for which collectibility is questionable was still reflected on the list of advances.

Auditor's Note: This amount was included in the list to Cabinet for write off.

Advances of Salary

4.38 At March 31, 2000 advance of salary was \$17,205 compared to \$19,429 in 1998/99.

4.39 At the end of the financial year advances, which were not recovered within the time and in accordance with the terms stipulated amounted to \$16,604.71.

Advances of Subsistence

4.40 The Statement of Advances at March 31, 2000 reflected an outstanding amount of \$1,381,338. Advances of subsistence increased by 28% when compared to the previous year's figure of \$1,079,231.

4.41 The practice of granting advances to officers with previous outstanding advances still continued during the financial year.

4.42 The list of advances revealed that some officers had as many as five (5) to twenty-nine (29) outstanding advances. These officers were granted advances although they had not retired previous ones. Again, this practice is not in accordance with Staff Order 7.5.

4.43 Amounts brought forward from previous financial years in respect of advances of subsistence totalled \$535,226,565. Some of these were to government officials who were no longer employed with the government, or have since passed away. Therefore, chances of these advances being retired are remote or impossible.

4.44 On the reconciliation statement a sum of \$358,618.94 was classified as “*amounts scheduled to be written off 96/97.*” The amount is still outstanding and should have been classified differently on the reconciliation statement.

Auditor’s Note: This amount was included on the list to Cabinet for permission to write off.

Authorized Advances -Departments

4.45 This category comprised advances to or on behalf of public bodies and institutions that were granted in accordance with Section 29 (1) (c) of the Finance (Administration) Act No. 3 of 1997.

4.46 As at March 31, 2000 the balance reflected on the Statement of Advances was \$12,633,223. There was an increase of \$4,534,124 or 56 % over the prior year’s figure of \$8,099,099.

4.47 Included on the statement of advances were a number of accounts that have been in existence over the last three financial years and the balances have remained unchanged. Some examples are listed below:

Account	Account Description	Account Balance \$
5201001-0533017	Ministry of Education Bridging Finance	242,510.62
2101001-0533019	OECS/3 rd Reg. Cons. Assoc.	15,918.70
4301001-0533098	MOCWT – Upgrading of Feeder Roads	874,183.68
4101001-0533120	Moalff/Wibdeco-Rest. Of Banana Industry	67,789.77
3109001-0533185	Windjammer Clothing	35,213.70
1401001-0533303	Expenditure, 1997 General Elections	11,661.14
4401001-0533310	Settlement of Arrears of NDC Loan	75,000.00
3108001-0533311	Renovation Works at the Prisons	647,975.90
4401001-0533312	Reconstruction of Ministry of Tourism	73,767.65

4.48 In addition to the accounts listed, there was a total of \$159,689.38 that represented shortage of cash. This was a 27% increase over the previous year’s figure. As reported in the last audit report, some of these accounts have been in existence for some time.

4.49 Included on the statement of advances is a sum of \$5,427,102.35 for returned cheques. A list of those cheques was not provided by the Accountant General’s Department because of difficulty in acquiring the relevant source documents.

Consequently, we were unable to ascertain the accuracy of this amount reflected in the accounts.

4.50 There were advance accounts with credit balances totalling \$174,583.99, which understated the reported figure by the said amount.

4.51 Total personal and other advances for the financial year was in excess of 2% of recurrent revenue of the previous year.

4.52 Again, this is a violation of Section 29 (2) of the Finance (Administration) Act No. 3 of 1997.

4.53 Based on the foregoing, we are unable to determine whether the figure of \$15,261,926 is fairly presented.

4.54 We recommend that the total of personal and other advances issued during the financial year does not exceed 2% of recurrent revenue of the previous year.

Auditor's Note: With the exception of account 3109001-0533185 Windjammer Clothing all other accounts shown in the table, as well the advance accounts with credit balances totalling \$174,583.99 were included on the list to Cabinet seeking permission to write off these accounts.

MANAGEMENT'S RESPONSE:

All advances which the Accountant General's Department deems uncollectible have been included in a Memorandum to be submitted to Cabinet for write off. If write off is granted these advances will be rightfully charged to expenditure in the financial year in which they were incurred.

In April 2009, the Department implemented a fully automated database system (ABANTEE) with built-in control mechanisms that will immediately alert users if the total outstanding personal and other advances exceed 2% of recurrent revenue of the previous year.

Suspense Account

4.55 The balance sheet at March 31, 2000 showed a suspense account of \$10,062,513.

4.56 We are of the opinion that a suspense account should not be included in the financial statements as a balance sheet item.

4.57 We are concerned about the situation where amounts previously posted to the suspense account have not been cleared and in this financial year the account has been increased by \$5,710,309.

4.58 As a result of observations previously highlighted, we cannot comment on the amount of \$10,062,513 reflected as suspense account in the balance sheet.

4.59 Again, we recommend that management investigates this account with a view to removing the account from the balance sheet.

Auditor's Note: The amount in the suspense account was included in the list to Cabinet seeking permission for write off.

MANAGEMENT'S RESPONSE:

The Suspense Account comprises mainly un-reconciled ledger account balances. These ledger accounts remain un-reconciled because of insufficient records to complete the reconciliation exercise. The Accountant General's Department recognizes that the Suspense Account balance, though on the balance sheet, does not represent an asset to the Government and as such has included the amount in a Memorandum to be submitted to Cabinet for write off.

Investments

4.60 As at March 31, 2000 investments held by the Government of Saint Lucia totaled \$70,026,843. This amount represents funds invested by Crown Agents on behalf of the Government and fixed deposits at the Eastern Caribbean Bank (ECCB) and local commercial banks. Details with comparative figures for 1998/1999 follow:

	1999/2000 \$	1998/1999 \$
Other Public Funds	69,704,384	56,959,216
Savings Bank	322,459	323,701
Total	70,026,843	57,282,917

4.61 The investment figure increased by \$12,743,926 or 22% from the previous financial year.

4.62 As we have stated before, investments under Other Public Funds continued to be greater than the figure on the Statement of Investments by \$16,412.61. From our audit of previous years, the Accountant General's Department has indicated that a response from Cabinet to write-off this amount is being awaited. As a result the actual investment continues to be overstated on the balance sheet and in the accounts by \$16,412.61.

4.63 In addition, the JCF-Landslide Relief Fund Account had a credit balance of \$1,382.65 at March 31st 2000 which was not reported in the Notes to the Financial Statements but was reflected in the balance sheet. Again, this was reported in previous financial years.

Auditor's Note: The amounts of \$16,412.61 and \$1,382.65 were included on the list to Cabinet seeking permission for these amounts to be written off.

4.64 Except for the unsupported amount of \$16,412.61, in our opinion the amount of \$70,026,843 presents fairly the value of investments held by the Government of Saint Lucia as at March 31st 2000.

Bank Advances

4.65 As at March 31, 2000 the bank advances figures reported on the balance sheet were as follows:

	1999/2000
	\$
Accountant General	(10,785,450)
Sundry Ministries	(57,587)

4.66 In comparison to last year’s figure of \$7,443,701, the amount for bank advances increased by \$3,399,336 or approximately forty-six percent (46%). Details with comparative figures for 1998/1999 were as follow:

Institutions	Balance as at	
	31/03/2000	31/03/1999
Royal Bank of Canada	(626,009)	(130,924)
Canadian Imperial Bank of Commerce	(721,803)	(802,926)
Bank of Nova Scotia	(2,379,503)	(2,014,897)
1 st National Bank St. Lucia Limited	(934,976)	(652,404)
Barclays Bank PLC	(839,616)	(947,078)
National Commercial Bank	(4,971,475)	(3,523,051)
Caribbean Banking Corporation	(312,068)	(220,451)
Eastern Caribbean Central Bank	-	905,617
Comptroller of Inland Revenue	(57,587)	(57,587)
Total	(10,843,037)	(7,443,701)

4.67 We were unable to completely verify the balances for the accounts held at the Bank of Nova Scotia and the National Commercial bank because the bank statements needed were not submitted.

4.68 Similar to the previous financial year, the accounts were not reconciled on a monthly basis as required by the Financial Regulation No. 10(4)(c). The reconciliation statements as at March 31, 2000 showed that loan payments, service charges, overdraft charges, and stamp duties for the entire year were taken into account at the end of the financial year.

4.69 Based on the preceding, we were unable to express an opinion on the accuracy of the bank advances figure presented in the balance sheet as at March 31, 2000.

4.70 We recommend that:

- **supporting records/documents are always made available to facilitate verification**
- **the accounts are reconciled on a monthly basis in conformity with Financial Regulation No. 10(4)(c).**

MANAGEMENT'S RESPONSE:

The Accountant General's Department was unable to obtain the requested documents for the period under review. A review of the Department's records management system is being undertaken with a view to preventing the recurrence of this situation.

Vouchers Payable

4.71 According to the balance sheet at March 31, 2000, vouchers payable was \$33,819,209. This was a decrease of \$23,910,124 or (40%) over last year's figure of \$57,729,333.

4.72 In viewing vouchers payable it is pertinent to note the Accountant General's disclosure in Note 7 to the balance sheet.

1. A reconciliation exercise has been undertaken and a complete vouchers payable listing can be obtained from the Payables Ledger. Differences between the listing and the General Ledger were placed in the Suspense account until they can be investigated.
2. At the end of the financial year Ministries and Departments were in custody of vouchers which were not reflected in the Treasury Department's payable figure.

This therefore contributed to the discrepancies between the payable reported and the accounts receivable of suppliers. The fact that vouchers were used both as authorization to pay and a purchase order served to accentuate the situation.

4.73 Based on the foregoing, we are unable to express an opinion on the correctness of the vouchers payable figure of \$33,819,209 disclosed on the balance sheet as at March 31, 2000.

MANAGEMENT'S RESPONSE:

The Department will continue its review of the Vouchers Payable account until all discrepancies are rectified.

Special Public Fund

4.74 As at March 31, 2000, the balance sheet showed Special Public Funds as \$49,049. This amount represented the balance in the New Hospital Fund.

4.75 We did not receive a list of contributions from the Accountant General to substantiate the amount reported in the balance sheet. Contributions not recorded in the ledger according to the reconciliation statement were \$700.00.

4.76 Notwithstanding this, in our opinion the amount of \$49,049 presents fairly the balance in the Special Public Fund at March 31, 2000.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the concern raised by the Director of Audit with respect to the listing of contributors the New Hospital Fund and will be implementing measures to address same.

Deposits – Other Governments

4.77 As at March 31, 2000 the balance sheet showed that the amount due to other Governments was \$1,004,827. This was an increase of \$44,173 or approximately five percent (5%) over the previous year's figure of \$960,654. The following is a breakdown of this year's figure:

Government	Balance as at March 31, 2000 \$
Antigua	(258,044.91)
Barbados	(105,006.21)
Dominica	(23,810.08)
Grenada	(395,541.05)
St. Kitts	(8,988.69)
St. Vincent	(206,338.40)
Trinidad	(1,526.40)
Anguilla	(5,571.43)
Total	(1,004,827.17)

4.78 We were unable to verify the amounts owed to the various governments because we did not receive the statements of deposits, bank statements, reconciliation statements and other source documents relating to transactions posted in the accounts. A listing of outstanding amounts owed by the Government of Saint Lucia was also not provided.

4.79 The audit of the 1998/1999 accounts revealed that the Government of St. Lucia owed the Governments of St. Vincent, Antigua, Grenada and St. Kitts from as far back as 1997. We could not ascertain with certainty, whether the amounts were paid, because no payments were seen in respect of the outstanding amounts owed by the Government of St. Lucia.

4.80 Given the scope limitation, we are unable to express an opinion on the accuracy of the said liability of \$1,004,827.

4.81 We recommend that:

- **supporting records/documents are always made available to facilitate verification**
- **the necessary action is taken to settle all long outstanding amounts.**

MANAGEMENT'S RESPONSE:

It is the intention of the Accountant General's Department to seek consensus from the other the Governments to which it is indebted, to offset these amounts against the balances owed to the Government of St. Lucia.

Contribution to Disaster Office

4.82 The balance sheet at March 31, 2000 showed \$125,000 as Contribution to Disaster Officer. This amount was the same in the 1998/1999 financial year. The account was made up as follows:

Contribution/Country	Balance as at March 31st 2000 (\$)
Contribution to Disaster Office – St. Kitts	(30,000)
Contribution to Disaster Office – Dominica	(25,000)
Contribution to Disaster Office – Antigua	(70,000)
Total	(125,000)

4.83 We are of the opinion that the sum of \$125,000 reflected in the balance sheet fairly represents the Contribution to Disaster Office as at March 31, 2000.

Contingency Fund

4.84 The balance sheet as at March 31, 2000 showed that \$1,500,000 was the balance in the Contingency Fund.

4.85 The bank statement from the Bank of Saint Lucia and the reconciliation statement showed a balance of \$850,965 in the fund at March 31, 2000. Therefore, there was a difference of \$649,035.

4.86 The reconciliation statement at March 31, 1998 showed that a sum of \$649,015 was transferred to a Bond Call Account.

4.87 We found that neither the transfer of funds to the Bond Call Account nor the service charge for the year has been reflected in the Accountant General’s accounts. The accounts still reflect the initial amount of \$1,500,000.

4.88 Based on the forgoing, we are of the opinion that the amount disclosed as the balance of \$1,500,000.00 in the Contingency Fund at March 31, 2000 is not true and fair.

MANAGEMENT’S RESPONSE:

A Contingencies Fund Advance Warrant No. 3 of 1997/1998 provided the authority for the expenditure of \$649,015.00 from the Contingencies Fund. The amount of \$649,015 was transferred to the Bonds Call account to facilitate payment from the Fund as the Contingencies bank account is not a chequing account. Efforts will be made to ensure that the Contingencies Fund is replenished as required by the Finance Act.

Sundry Deposits

4.89 At March 31, 2000 the balance sheet showed sundry deposits as \$100,351,630. This was an increase of \$39,329,911 or approximately sixty-four percent (64%) over the previous year's figure of \$61,021,719.

4.90 Financial Regulation No. 100 states:

“Accounting officers shall ensure that payments made from deposit accounts are not in excess of the unspent balances of the accounts.”

4.91 We found seventeen (17) sundry deposit accounts with debit closing balances amounting to \$250,165.90. This signifies that there was over-expenditure. A few of the accounts reflecting debit balances were brought forward from previous years.

4.92 Financial Regulation No. 98 states:

“Where monies, not being part of general revenue or development programme funds, are received for a specific purpose, such monies shall be credited to a deposit account approved by the Accountant General.”

4.93 Again, this year, ministries/departments did not always reconcile their sundry deposit accounts with the Accountant General's accounts. Further, some reconciliation statements were not adequately prepared. Consequently, we were unable to verify the balances reflected in the accounts.

4.94 Finance (Administration) Act Section 37(1) states:

“Any deposit which is unclaimed for five years shall be paid into the Consolidated Fund.”

4.95 We found three (3) deposit accounts totalling \$2,035,540.00 which were inactive for over five (5) years. The amounts in these accounts were not paid into the Consolidated Fund after the stipulated time period had elapsed.

4.96 The following are the details of those accounts:

Account No.	Description	Amount \$	Year Traced Back to	Number of years inactive (to 1999)
4409001-601185	Sale of Land at Choc Bay	675,000.00	1993	8
4601001-601259	Export Refinery Western Hemisphere	1,344,100.00	1994	7
5201001-601446	Caution Fee Soufriere Comprehensive School	15,440.00	1994	7
Total		2,034,540.00		

4.97 Based on the foregoing, we are of the opinion that the amount of \$100,351,630 disclosed on the balance sheet does not present fairly Government's liability for sundry deposits at March 31, 2000.

Auditor's Note: Accounts 4409001-601185 and 4601001-601259 were subsequently brought to revenue in the 1998/1999 accounts. Account 5201001-601446 was cleared in the financial year 2002.

MANAGEMENT'S RESPONSE:

The debit balance of \$16,740.00 in account 4402001 0601206 was as a result of a posting error in the financial year 1998/1999. The error was corrected in that financial year subsequent to the release of this report.

All sundry deposit accounts with debit balances have been included in a Memorandum to be submitted to Cabinet for write off. If write off is granted it will ensure the correct recording and reporting of the over-expenditures.

Savings Bank

4.98 As at March 31, 2000 the balance sheet disclosed the savings bank liability as \$803,019. In comparison to last year's figure of \$829,301, savings bank liability decreased by \$26,282 or approximately 3%.

4.99 The following is a breakdown of this year's figure:

Description	Balance as at March 31, 2000 \$
Savings Bank - Castries	(44,219.60)
Savings Bank - Anse-La-Raye	(439,100.39)
Savings Bank - Canaries	(150,492.20)
Savings Bank - Choiseul	(11.68)
Savings Bank - Dennery	(86,060.10)
Savings Bank - Gros-Islet	(77.10)
Savings Bank - Micoud	(16,842.56)
Savings Bank - Soufriere	(9,950.14)
Savings Bank - Vieux-Fort	(16,910.66)
Savings Bank - Working Account (Interest)	(18,411.83)
Savings Bank - Surplus/Deficit	(20,942.88)

4.100 We were unable to verify the balances in the individual accounts because the statement of deposits and withdrawals, subsidiary ledger/cash book for the individual accounts, the reconciliation statements and the source documents relating to the transactions posted in the accounts were not provided to us. This resulted in a scope limitation.

4.101 Given the scope limitation, we are unable to express an opinion on the accuracy of the amount disclosed as savings bank liability as at March 31, 2000.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the concerns expressed by the Director of Audit with respect to the Savings Bank and will be instituting measures to improve this situation.

Trust Funds

4.102 As at March 31, 2000 the Government of Saint Lucia held two deposits in trust amounting to \$29,029, which was the same as that of the previous financial year. The amount comprised the following:

	Balance as at March 31st, 2000 \$
Baron Trust Fund	(9,336.24)
Baron Trust Funds Unit Account	10,948.95
Landslide Relief Fund	(30,641.59)
Total	(29,028.88)

• **Baron Trust Fund**

4.103 This fund was established in 1887 by the Baron Charitable Trust Ordinance Chapter 159 of Volume II of the Saint Lucia Revised Ordinances, 1957 for the purpose of the founding or support of an Institution or Charitable Establishment in the Town (now city) of Castries for the relief and maintenance of the poor, aged, and inhabitants of Castries.

4.104 Section 3(1) of the Trust Ordinance gives the Government the option to purchase all right, title and interest of the Trustees including the "Baron Asylum" which was part of the Trust. Section 3(2) goes on to state that:

"... until such purchase there shall be paid to the said Trustees from the public funds of the Colony the sum of Four hundred and Forty-one dollars and Sixty Cents on the twenty-fourth day of August in every year"

4.105 As in previous years' reports, the Government did not pay the yearly amount of \$441.60 to the Trustees. No transactions were seen in the Accountant General's account.

4.106 By Section 4 of the Ordinance the Trustees have power to expend trust monies, in such manner as they shall think fit, toward the relief and maintenance of the poor, aged and infirm inhabitants of Castries otherwise than by applying the same towards the founding or support of an institution or charitable establishment of Castries ... provided that the trust monies shall not be applied in substitution for or in abatement of the sum appropriated by the Legislative Council (Government) from the public funds of the Colony for the relief of the poor.

4.107 We noted that no monies were expended towards the relief and maintenance of the poor, aged and infirm inhabitants of Castries.

4.108 As in the 1998/1999 financial year, the balance reflected in the Baron Trust Fund was different from the balance reported on the Statement of Investments. The fund showed a debit balance of \$1,613 while the Statement of Investment reported an investment of \$8,145.44 at March 31, 2000. Supporting documentation was not provided to substantiate the amounts.

• **Landslide Relief Fund**

4.109 According to the St Lucia Gazette dated December 10, 1938, this Fund was established with **£4,354, 3 shillings and 10 pence** for the relief of sufferers in the 1938 slides, by way of monies contributed by several donors.

4.110 This fund has outlived the purpose for which it was intended.

4.111 Notwithstanding our finding, the amount of \$29,029 fairly presents the deposits held in trust by the Government at March 31, 2000.

Auditor's Note: The balances in the Trust Funds and Landslide Relief Fund were included in the Memorandum to Cabinet seeking permission for write off.

Treasury Bills

4.112 As at March 31, 2000 the balance sheet disclosed an amount of \$60,626,671 as Treasury Bills held by the Government of St. Lucia. The amount comprised of Special and Regular issues amounting to \$40,958,187 and \$19,668,484 respectively.

4.113 Although we received schedules for Special and Regular issues of the Treasury Bills, the individual amounts listed could not be verified since the supporting receipts and other documentation were electronically maintained have been archived. As a result, there was a scope limitation.

4.114 Given the scope limitation, we are unable to express an opinion as to whether the amount of \$60,626,671 fairly represents the Treasury Bills held by the Government of St. Lucia as at March 31, 2000.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted. However, efforts will be made to ensure that documents which are maintained electronically are made available to the Director of Audit upon request.

Public Debt

4.115 As at March 31st 2000 the Public Debt figure was \$478,482,419.00. The figure comprised the following:

Description	Amount \$
Domestic Debt	\$159,870,684.00
External Debt	
Multilateral loans	\$106,040,040.00
CDB Loans	85,519,293.00
Bilateral loans	127,052,402.00
Total	\$478,482,419.00

4.116 There were seventy (70) loans listed on the statement. We received confirmations for only twenty one (21) of these loans.

4.117 Although confirmations were not received, balances on the loan statements agreed with the balances on the Statement of Public Debt.

4.118 The amount of \$478,482,419 presents fairly the loan balances as at March 31st, 2000.

Contingent Liabilities

4.119 The footnote to the balance sheet disclosed contingent liabilities of \$326,474,672 as at March 31, 2000. The table below gives a summary of total contingent liabilities for the financial year 1999/2000 with comparative figures for the 1998/99 financial year:

Loan Category	1999/2000 \$	1998/1999 \$
External Indirect Liabilities	184,928,162	177,066,751
Domestic Indirect Liabilities	141,546,510	142,130,055
Pending Litigations	Not Reported	Not Reported
Total	326,474,672	319,196,806

4.120 Like the previous year, the figure reported as total contingent liabilities did not include amounts in respect of claims and lawsuits - pending or threatened litigations against the Government. The Accountant General indicated that the Attorney General's Department was unable to provide an accurate statement for the period. In the past this figure has been material to the overall contingent liability figure.

4.121 Based on the fact the amount did not include pending litigations the figure of \$326,474,672 reported as Contingent Liabilities for the period is not fairly stated.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

Other Liabilities

4.122 Other Liabilities at March 31st, 2000 totalled \$807,955. This was an increase of \$303,267 or 60% over last year's figure of \$504,688.00. Other Liabilities consisted of bills for collection outstanding with the Bank of St. Lucia in respect of imports, which were classified as follows:

4.123

BILLS PAST DUE:

Entity	Amount EC\$
Ministry of Commerce	330,054.45
Ministry of Communications	17,893.04
Government Printery	53,439.82
Victoria Hospital	6,597.39
TOTAL	407,984.70

4.123 Also included was a letter of credit for \$399,968.00 to the Bank of Saint Lucia.

4.124 We are of the opinion that the amount of \$807,955 representing other liabilities in respect of bills for collection disclosed in Note 14 to the financial statements is fairly stated.

General Post Office and Out District Post Offices

4.125 Note 15 to the Balance Sheet, showed \$ 21,503,259 as the value of cash on hand, stamps and stamped stationery, postal orders and phone cards at the General Post Office, at March 31, 2000.

4.126 Of this amount \$43,271.60 was for cash. However, this amount was understated by \$1,015.20 on the balance sheet. The amount of cash recorded on the declaration form for the Rodney Bay Post Office was \$1,110.25 but the schedule showed an amount of \$110.25. Also, there were other minor errors in calculations which were reflected in the declarations forms prepared by three post offices, namely La Croix Maingot, Morne Sion and Pierrot.

4.127 Further, the value of cash on hand, stamps and stamped stationery, postal orders and phone cards for some out district post offices were not included in the amount reported. These out district Post Offices were:

- Blanchard
- Cul De Sac
- Fond Assau
- Jacmel
- Millet
- Patience
- Ti Rocher

4.128 In the past the balances from these out district Post Offices have been immaterial.

4.129 Except for the above discrepancies, the figure of \$ 21,503,259 presents fairly the value of cash on hand, stamps and stamped stationery and postal orders at the Post Offices at March 31, 2000.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

Government Investments and Shareholding

4.130 As at March 31st 2000 total Government investments in statutory bodies, and related companies as well as regional and international organizations was \$270,250,886. This figure comprised shareholdings totalling \$72,894,161 and other investments totalling \$197,356,725.

4.131 Share certificates were not provided for the following companies:

Name of Company	Share value as per financial statements \$	Value of share certificate(s) not seen \$
Saint Lucia Electricity Services Ltd.	14,117,190.00	5,241,540.00
National Commercial Bank of Saint Lucia	18,482,900.00	13,497,880.00
WINERA	625,000.00	250,000.00
Saint Lucia Fish Marketing Corporation	15.00	15.00
Total	33,225,105	18,989,435.00

4.132 The Saint Lucia Electricity Services Ltd. confirmed a total share value of \$11,081,870 whereas the financial statements reported a total share value of \$14,117,190. Consequently, there was a difference of \$3,036,320.

4.133 The fact that we were not able to verify fifty seven (57%) percent of the share value for the four companies listed in the table resulted in a scope limitation.

4.134 Given the scope limitation, we are unable to determine the correctness of the figure of \$270,250,886 presented as Government's Investments and Shareholdings.

4.135 We recommend that all Government's investments in shares are supported by share certificates and that there is always supporting documented evidence of all investments.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the comments and recommendations of the Director of Audit and will implement measures aimed at correcting all the anomalies highlighted.

Sinking Fund

4.136 Note 18 to the financial statements disclosed an amount of \$56,861,480 in respect of the Sinking Fund balances at March 31, 2000.

4.137 The figure comprised amounts invested in fixed deposits in respect of the following:

- National Savings Development Bonds
- Treasury Bills
- SLBGA
- Cul-de-Sac River
- Bonds

4.138 The Accountant General submitted a list of fixed deposits totalling \$37,492,365.32. We found a difference of \$19,369,114.68 between this amount and the sinking fund figure disclosed in Note 18 to the Financial Statements.

4.139 The reconciliation statement also revealed a difference of \$19,369,114.82 between the listing of fixed deposit certificates totalling \$37,492,365.32 and the reported sinking fund figure of \$56,861,480.14. This difference comprised the following:

\$	
Due to Sinking Fund	19,595,210.76
Due from Sinking Fund	(1,013,503.50)
Deposits with ECCB	<u>787,407.56</u>
	<u>19,369,114.82</u>

4.140 Out of this figure, we verified “A *Due to Sinking Fund*” amount of \$15,142,145.00 which was set aside to purchase sinking funds, resulting in an unsupported/unverified amount of \$4,453,065.76 in respect of “Due to Sinking Fund”. According to the reconciliation statement the amount of \$4,453,065.76 represented encashed term deposits for the period.

4.141 We were not provided with supporting documentation to verify the figures of \$1,013,503.50 and \$787,407 reported as “Due from Sinking Fund” and “Deposits with ECCB” respectively for the period. Therefore, a total of \$4,226,969.82 could not be verified.

4.142 Based on the foregoing, we are unable to express an opinion on the accuracy of the amounts presented as the balance in Sinking Fund at March 31, 2000.

MANAGEMENT’S RESPONSE:

The comments of the Director of Audit are duly noted.

Promissory Notes

4.143 Promissory Notes at March 31, 2000 as reported in Note 10 to the financial statements totaled \$58,267,781.72. The amount consisted of government of Saint Lucia’s obligation and membership in the following organizations:

Organization	Amount
International Bank for Reconstruction & Development	3,577,258.52
Multilateral investment Guarantee Agent	146,070.00
International Development Association	498,561.29
International Monetary Fund	54,045,891.91
Total	58,267,781.72

4.144 We are of the opinion that the amount of \$58,267,781.72 disclosed as Promissory Notes at March 31, 2000 is fairly stated.

Statement of Changes in Financial Position

4.145 As at March 31st 2000, total cash of the Government of Saint Lucia shown on the balance sheet was \$83,197,060. There was an increase in cash of \$34,814,016 for the financial year 1998/99 in comparison with the financial year 1999/00 as follows:

Description	1999/2000 (\$)	1998/1999 (\$)	Difference (\$)
Cash on Hand	1,316,296	1,718,163	(401,867)
Cash in Bank	91,801,430	52,764,036	39,037,394
Bank Advances	(10,843,037)	(7,443,701)	(3,399,336)
Imprest	908,571	1,344,546	(435,975)
Drafts and Remittances	13,799	Nil	13,799
TOTAL	83,197,060	48,383,044	34,814,016

4.146 We were unable to verify the bank advances figures. Consequently, we are unable to express an opinion on the accuracy of the Statement of Changes in Financial Position as at March 31, 2000.

Arrears of Revenue

4.147 Finance (Administration) Act PART IV Section 16(4) (k) states:

“Accounts to be transmitted by the Accountant General under subsection (1) shall show fully the financial position of the Consolidated Fund on the last day of each financial year and shall include-

(k) a statement of arrears of revenue by sub-heads.”

4.148 Contrary to the requirement of the Finance Act a statement of arrears of revenue by subhead was not submitted. However, arrears of revenue of \$1,019,718.23 were confirmed for the following ministries and department. This figure comprised the following:

- Ministry of Planning \$978,281.73
- Ministry of Communication \$34,000.00
- Fire Service \$7,436.50

4.149 We are of the opinion that the figure of \$1,019,718.23 is still grossly understated because it does not include arrears of revenue figures for the majority of the government agencies.

4.150 In light of the above findings, we recommend that the Accountant General presents a Statement of Arrears of Revenue as required, in accordance with the requirement of the Finance Act.

MANAGEMENT'S RESPONSE:

The amount reported as Arrears of Revenue as at March 31, 1999 is based on submissions made by revenue collecting departments. Notwithstanding the foregoing, the Accountant General's Department will provide assistance to these Departments with a view to improve the accounting and reporting for Arrears of Revenue.

Statement of Losses of Cash, Stores and Abandoned Claims

4.151 This statement was not given for the financial year.

SECTION V

Summary of Appendices

APPENDIX 1 (A)

Authorities for Expenditure 1999/2000

A Expenditure for Revenue and Grants

1. Estimates - Pass in the House of Assembly on March 26th, 1999.
2. Appropriation Act - No. 14 of 1999
3. General Warrant - Signed by the Minister of Finance in March 1999.

B. Loan Expenditures

1. Estimates - Approved by the House of Assembly as in the State Estimates, Abstract of expenditure
2. Loan Acts - Nil
3. Loan Warrants - Nil

**APPENDIX 1 (B)
UNAUTHORIZED RECURRENT AND CAPITAL EXPENDITURE**

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
Recurrent		
11 GOVERNOR GENERAL		
1101 Office of the Governor General		
102 Wages	917.58	
112 Stamps & Stamped Stationery	<u>2,933.00</u>	
		3,850.58
13 SERVICE COMMISSION		
1301 Office of the Public Service Commission		
102 Wages	11,056.39	
101 Personal Emolument	<u>946.55</u>	
		12,002.94
15 OFFICE OF THE DIRECTOR OF AUDIT		
1501 Audit Administration		
101 Personal Emolument	189.37	
105 Travel & Subsistence	<u>300.00</u>	
		489.37
21 OFFICE OF THE PRIME MINISTER		
2101 Agency Administration		
101 Personal Emolument	258,203.48	
105 Travel & Subsistence	129,533.26	
138 Advertising	<u>7,585.15</u>	
		395,321.79
2103 National Disaster Preparedness		
102 Wages	83.07	83.07

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
21 OFFICE OF THE PRIME MINISTER		
2104 Information Services		
102 Wages	23,693.00	
105 Travel & Subsistence	<u>1,972.92</u>	
		25,665.92
22 MINISTRY OF THE PUBLIC SERVICE		
2201 Agency Administration		
102 Wages	22,229.42	
115 Communications	<u>35,983.14</u>	
		58,212.56
23 PARASTATAL DEPARTMENT		
2301 Parastatal Monitoring Department		
105 Travel & Subsistence	1,900.00	
116 Operating and Maintenance	<u>1,241.00</u>	
		3,141.00
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DPP		
3101 Agency Administration		
101 Personal Emolument	71,548.54	
108 Training	15,933.69	
118 Hire of Equipment	<u>200.00</u>	
		87,682.23
3104 Supreme Court		
105 Travel & Subsistence	2,299.61	
109 Office & General	<u>7,979.66</u>	
		10,279.27
3105 District Courts		
101 Personal Emoluments	111,337.69	111,337.69
3106 Police		
101 Personal Emolument	153,615.28	
102 Wages	<u>3,667.11</u>	
		157,282.39

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DPP		
3107 Fire Services		
101 Personal Emolument	68,253.28	
102 Wages	6,579.91	
116 Operating & Maintenance	<u>31,894.01</u>	
		106,727.20
3108 Prisons		
101 Personal Emolument	108,623.49	
102 Wages	<u>11,641.75</u>	
		120,265.24
3110 Boy's Training Centre		
109 Office and General	80.19	80.19
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4101		
101 Personal Emolument	10,183.14	
105 Travel & Subsistence	500.00	
116 Operating & Maintenance	<u>41.98</u>	
		11,183.14
4102 Corporate Planning		
101 Personal Emolument	55,145.66	
115 Communications	<u>724.50</u>	
		55,870.16
4103 Marketing		
101 Personal Emolument	1,463.48	1,463.48
4104 Production Services		
101 Personal Emolument	16,585.97	
105 Travel & Subsistence	<u>3,000.00</u>	
		19,585.97

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4105 Extension Services		
101 Personal Emolument	8,100.45	
110 Supplies & Materials	85.00	
116 Operating & Maintenance	<u>611.16</u>	
		8,796.61
4106 Research & Development		
101 Personal Emolument	7,182.31	7,182.31
4108 Surveillance and Regulatory Support		
101 Personal Emolument	44,231.96	
105 Travel and Subsistence	<u>500.00</u>	
		44,731.96
4109 Environmental Management		
101 Personal Emolument	38,183.52	
105 Travel & Subsistence	11,380.00	
113 Utilities	<u>267.18</u>	
		49,830.70
4110 Land and Water Resources Management		
101 Personal Emolument	14,909.30	
105 Travel & Subsistence	12,300.00	
113 Utilities	<u>199.20</u>	
		27,408.50
4111 Technical Support Services		
101 Personal Emolument	33,265.08	
105 Travel & Subsistence	3,000.00	
116 Operating & Maintenance	239.20	
109 Office & General	<u>36.60</u>	
		36,540.88

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4112 Crop Development		
101 Personal Emolument	46,674.52	
102 Wages	13,946.43	
115 Communications	4,098.39	
113 Utilities	<u>13,946.43</u>	
		78,665.77
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4113 Livestock Development Programme		
102 Wages	15,142.40	15,142.40
4114 Fisheries Development		
113 Utilities	17,099.65	
115 Communications	<u>3,122.72</u>	
		20,222.37
4115 Forest and Lands Resources Development		
113 Utilities	3,049.70	3,049.70
4117 Environmental Management		
101 Personal Emolument	227.87	
115 Communications	<u>1,420.70</u>	
		1,648.57
42 MINISTRY OF COMMERCE, INDUSTRY & CONSUMER AFFAIRS		
4201 Agency Administration		
113 Utilities	18,641.93	
115 Communications	<u>1,507.87</u>	
		20,149.80
4202 Commerce and Industry		
132 Professional & Consultancy Service	5,807.00	5,807.00

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
42 MINISTRY OF COMMERCE, INDUSTRY & CONSUMER AFFAIRS		
4204 Small Enterprise Development Unit		
109 Office & General	153.19	
132 Professional & Consultancy Services	<u>3,000.00</u>	
		3,153.19
43 MINISTRY OF COMMUNICATIONS, WORKS TRANSPORT & PUBLIC UTILITIES		
4301 Agency Administration		
101 Personal Emolument	3,469.03	
		3,469.03
4303 Transport		
101 Personal Emolument	32,259.99	
102 Wages	102,619.75	
116 Operating & Maintenance	<u>1,496.26</u>	
		136,376.00
4304 Electrical Services		
101 Personal Emolument	82,444.77	
		82,444.77
4306 Road Infrastructure		
102 Wages	106,402.20	
105 Travel & Subsistence	<u>9,300.71</u>	
		115,702.91
4308 Public Building and Grounds		
101 Personal Emolument	7,852.38	
105 Travel & Subsistence	<u>12,931.56</u>	
		20,783.94
4309 Post Office		
101 Personal Emolument	144,587.59	
102 Wages	<u>7,204.53</u>	
		151,792.12

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
44 MINISTRY OF FINANCE & PLANNING		
4402 Accountant General		
102 Wages	5,028.64	
104 Retiring Benefits	4,323,757.63	
127 Interest Payments & Exchange	2,106,423.17	
131 Refunds	15,826.11	
134 Retroactive Wage Settlement	<u>61,631.07</u>	
		6,512,666.62
4403 Office of the Budget		
136 Contingency	327,125.37	327,125.37
4405 Customs & Excise		
102 Wages	62,757.30	
117 Rental of Property	<u>10,500.00</u>	
		73,257.30
4408 Research Development & Policy		
115 Communication	50.00	50.00
4409 Planning		
120 Grants and Contribution	379.95	379.95
45 MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
4501 Agency Administration		
101 Personal Emoluments	18,246.24	
105 Travel and Subsistence	1,848.48	
106 Hosting & Entertainment	2,404.17	
109 Office & General	2,298.99	
115 Communications	<u>31,434.90</u>	
		56,232.78
4502 Policy Development & Management		
101 Personal Emoluments	18,162.75	18,162.75

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
45 MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
4503 Foreign Missions		
101 Personal Emolument	92,453.18	
102 Wages	26,164.24	
117 Rental of Property	66,061.30	
137 Insurance	<u>3,092.42</u>	
		187,771.14
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL FINANCIAL SERVICES		
4601 Agency Administration		
102 Wages	18,666.52	
108 Training	<u>1,439.65</u>	
		20,106.17
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL FINANCIAL SERVICES		
4603 International Financial Services		
113 Utilities	33,503.48	
115 Communications	35,416.61	
117 Rental of Property	<u>2,785.00</u>	
		71,705.09
47 MINISTRY OF PHYSICAL DEVELOPMENT ENVIRONMENT & HOUSING		
4703 Planning		
101 Personal Emoluments	5,321.50	
105 Travel and Subsistence	<u>500.00</u>	
		5,821.50
51 MINISTRY OF COMMUNITY, DEV. CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5101 Agency Administration		
101 Personal Emoluments	26,919.63	
		26,919.63

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
51 MINISTRY OF COMMUNITY, DEV. CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5103 Local Government		
120 Grants and Contributions	68,821.38	68,821.38
5105 Cultural Development		
115 Communications	50.00	50.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5201 Agency Administration		
102 Wages	1,369.74	
105 Travel and Subsistence	1,965.01	
117 Rental of Property	151,456.00	
120 Grants and Contributions	49.15	
137 Insurance	<u>24,841.96</u>	
		179,681.86
5203 Information Technology		
108 Training	17,828.29	
114 Tools & Instruments	500.00	
116 Operating & Maintenance	9,530.05	
117 Rental of Property	<u>200.00</u>	
		28,058.34
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5206 Early Childhood Education		
109 Office & General	2,438.52	
118 Hire of Equipment	<u>65.00</u>	
		2,503.52

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5207 Primary Education		
101 Personal Emoluments	1,429,203.14	
102 Wages	538,463.85	
116 Operating & Maintenance	47,111.89	
118 Hire of Equipment	30.00	
139 Miscellaneous	<u>2,499.88</u>	
		2,017,308.76
5208 Secondary Education		
102 Wages	226,311.82	
109 Office & General	2,695.62	
116 Operating & Maintenance	<u>26,069.90</u>	
		255,077.34
5211 Adult and Continuing Education		
101 Personal Emolument	14,377.20	
102 Wages	16,280.20	
109 Office & General	<u>743.27</u>	
		31,400.67
5212 Special Education		
101 Personal Emolument	42.68	
102 Wages	2,309.66	
120 Grants & Contributions	<u>34,850.78</u>	
		37,203.12
5213 Curriculum Development		
109 Office & General	2,728.18	
116 Operating and Maintenance	<u>199.24</u>	
		2,927.42
5215 Student Welfare Assistance		
124 Subsidies	15,873.93	15,873.93

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5216 Educational Evaluation & Examination		
101 Personal Emolument	12,737.30	
110 Supplies and Materials	<u>14,999.13</u>	27,736.43
5217 U.N.E.S.C.O		
101 Personal Emolument	3,737.22	
117 Rental of Property	11,661.00	
118 Hire of Equipment	<u>180.00</u>	15,578.22
5218 Library Services		
102 Wages	29,390.26	29,390.26
5219 Human Resource Development		
101 Personal Emolument	11,355.06	
125 Rewards, Compensation & Incentives	<u>1,500.00</u>	12,855.06
5220 Youth and Sports		
102 Wages	26,617.20	
105 Travel & Subsistence	822.73	
108 Training	938.50	
109 Office & General	<u>336.05</u>	28,714.48
5221 Sports		
139 Miscellaneous	5,062.26	
117 Rental of Property	<u>650.00</u>	5,712.26
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5301 Agency Administration		
132 Professional & Consultancy Service	186.31	186.31

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5304 Victoria Hospital		
101 Personal Emolument	721,817.76	
102 Wages	372,929.10	
105 Travel & Subsistence	20,461.19	
109 Office & General	16,976.28	
110 Supplies & Materials	<u>113,978.93</u>	
		1,246,163.26
5305 Soufriere Hospital		
102 Wages	3,303.41	3,303.41
5306 Dennery Hospital		
102 Wages	816.88	816.88
5308 Turning Point		
101 Personal Emolument	280.76	280.76
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5310 Human Services		
102 Wages	26,447.74	
130 Public Assistance	158,243.97	
		<u>184,691.71</u>
GRAND TOTAL		<u>13,510,265.41</u>
CAPITAL		
11 GOVERNOR GENERAL		
1101 General Administration		
201 Restoration & Refurbishment of Government House	167,157.78	167,157.78

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
22 MINISTRY OF THE PUBLIC SERVICE		
2201 Agency Administration		
210 Telephone and Data Network	41,554.75	
211 Purchase of Motor Vehicle	<u>8,043.00</u>	49,597.75
2202 Establishment		
202 Establishment of Government Office	11.66	11.66
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DDP		
3110 Boy's Training Centre		
204 Furniture and Equipment	48,531.00	48,531.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4101 Research and Development		
201 St. Lucia Rural Enterprise Project	1,153,336.39	1,153,336.39
4102 Corporate Planning		
204 Agricultural Surveys	7,348.80	7,348.80
4104 Production Services		
202 Mabouya Valley Development Phase 2	273,106.37	
219 Fisheries Infrastructure Development (Phase 3)	2,213.14	
221 Production/Marketing of Cut Flowers	<u>5,548.38</u>	280,867.89
4108 Surveillance and Regulatory Support		
204 Upgrading of Plant Quarantine	2,759.15	2,759.15
4109 Environmental Management		
207 Urban Forestry	6,890.28	
208 Northwest Coastal Conservation	<u>34,066.56</u>	40,956.84

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4111		
202 Enhancing Diagnostic Capabilities	6,569.58	6,569.58
4112 Crop Development		
210 Propagation of Ornamentals	32,525.48	32,525.48
4114 Fisheries Development		
205 Net Pot & FAD Development	4,525.15	
206 Fisheries Infrastructure Development- Phase 4A	<u>21,079,824.00</u>	21,084,349.15
4117 Environmental Management		
204 National Biodiversity Strategy	42,488.72	42,488.72
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4306 Road Infrastructure		
202 Reconstruction/Rehabilitation of Secondary Roads	8,458.60	
235 Suburban Roads and Drains	<u>1,568.37</u>	10,026.97
4307 River and Sea Defense		
204 Drainage in Towns and Villages	31,200.80	
205 Flood Control – Castries/Vieux Fort/ ACR	<u>257,507.00</u>	288,707.80
4309 Post Office		
204 X-Ray Screening Machine/Surveillance System	36,343.46	36,343.46
4310 Public Utilities Services		
204 Purchase of Water Pump – WASA	188,149.00	<u>188,149.00</u>

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
44 MINISTRY OF FINANCE & PLANNING		
4401 Agency Administration		
213 Statistical Surveys	7,813.45	7,813.45
4402 Accountant General's Office		
201 Motr – Accountant General – Programme	924.73	924.73
4403 Office of the Budget		
201 Office Furniture and Equipment	671.30	671.30
4409 Planning		
208 Environment/Coastal Resources Project	15,089.14	
214 Cleaner Production Programme	340,000.00	
242 Relocation of Residents – Boguis	82,115.58	
247 NIPDEC	<u>30,000.00</u>	
		467,204.72
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL FINANCIAL SERVICES		
4604 Marketing and Promotion		
204 National Conservation Authority	99,994.00	99,994.00
51 MINISTRY OF COMMUNITY, DEV. CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5103 Local Government		
209 Refurbishment of Multipurpose/Communities Centres	13,011.00	
214 Vendors Stalls – Thomazo Market	24,399.15	
227 Vendors Arcade and Castries Market	<u>230,659.50</u>	
		268,069.65

HEAD/SUBHEAD	GROSS EXCESS RECURRENT	TOTAL
	\$	\$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5205 Plant and Equipment		
201 Major Repairs/Rehab. Of School Plant	36,590.07	
205 Construction of Soufriere Secondary School (BERP)	<u>60,000.00</u>	96,590.07
5208 Secondary Education		
207 Contribution to Denominational Schools	30,000.00	30,000.00
5210 Technology Education		
201 Computer Labs	23,180.00	
206 Millennium Project	<u>11,832.00</u>	35,012.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5211 Adult and Continuing Education		
201 Adult Education & Literacy Program	999.82	999.82
5213 Curriculum Development		
203 Furniture/Rehabilitation and Upgrade	1,955.00	1,955.00
5219 Human Resource Development		
202 Books	5,916.00	5,916.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5308 Turning Point		
202 Major Repairs	18,199.40	<u>18,199.40</u>
GRAND TOTAL - CAPITAL		<u>24,473,077.46</u>
GRAND TOTAL: RECURRENT AND CAPITAL		<u>37,983,342.82</u>

APPENDIX I (C)

**EXCESS COLLECTION OF REVENUE
(RECURRENT AND CAPITAL)**

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
RECURRENT		
12 LEGISLATURE		
1201 Office of Parliament	676.00	676.00
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DDP		
3104 Supreme Court	321,079.00	
3105 District Court	98,467.00	
3107 Fire Services	3,044.00	
3109 Labour	<u>709,723.00</u>	1,132,313.00
32 ATTORNEY GENERAL'S CHAMBER		
3201 Attorney General's Chamber	7,300.00	7,300.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENTS		
4101 Agency Administration	7,766.00	
4104 Production Service Crops	152,938.00	
4108 Surveillance and Regulatory Support Services	26,163.00	
4111 T.T,S. Anal/dign/Treatment Services	4,859.00	
4112 Crop Development	<u>21,170.00</u>	212,896.00
42 MINISTRY OF COMMERCE, INDUSTRY & CONSUMER AFFAIRS		
4203 Consumer Affairs	5,075,000.00	5,075,000.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4301 Agency Administration	59,769.00	
4303 Transport	1,852,430.00	
4305 MC&W-Project Plan/Des [Eng] – Project Plan	102,750.00	
4310 MC&W-Pub. Util. Service. - Public Utilities	<u>1,118,218.00</u>	3,133,167.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
44 MINISTRY OF FINANCE & PLANNING 4404 MOFP-Inland Rev.-Programme Admin. 4406 MOFP-Reg./Super-Fin Inst/Dom Bank 4408 MOFP-Res Dev/Pol-Soc/Econ Res. 4409 Planning	18,709,739.00 25,900.00 138,347.00 <u>213,128.00</u>	19,087,114.00
51 MINISTRY OF COMMUNITY, DEV. CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS 5103 Local Government	123,599.00	123,599.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS 5301 Health-Agency Admin 5303 Primary Health Care 5305 Soufriere Hospital 5306 Dennery Hospital	943,139.00 407,563.00 28,420.00 <u>10,346.00</u>	1,389,468.00
CAPITAL 41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENT 4114 Agri.-Fish Dev.-Fish Prog Admin.	20,956,928.00	20,956,928.00
44 MINISTRY OF FINANCE & PLANNING 4402 Accountant General-Programme Admin	10,017,100.00	10,017,100.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS 5303 Primary Health Care	7,891.00	7,891.00

APPENDIX I (D)

**SHORTFALLS IN REVENUE
(RECURRENT AND CAPITAL)**

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
RECURRENT		
21 OFFICE OF THE PRIME MINISTER	82,913.00	82,913.00
2104 Information Services		
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DDP		
3101 Agency Administration	1,750.00	
3106 Police	77,666.00	
3108 Prisons	166,795.00	
3110 Boy's Training Centre	<u>16,500.00</u>	262,711.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENT		
4113 Livestock Development Programme	75,461.00	
4114 Fisheries Development	6,476.00	
4115 Forest and Lands Resource Development	<u>116,255.00</u>	198,192.00
42 MINISTRY OF COMMERCE, INDUSTRY & CONSUMER AFFAIRS		
4202 Commerce and Industry	3,129,040.00	3,129,040.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4304 Electrical Services	13,485.00	
4306 Road Infrastructure	1,072,582.00	
4309 Post Office	<u>700,772.00</u>	1,786,839.00
44 MINISTRY OF FINANCE & PLANNING		
4402 Accountant General	1,571,470.00	
4405 Customs	<u>28,791,260.00</u>	30,362,730.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
45 MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
4501 Agency Administration	673.00	673.00
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL TRADE		
4602 Corporate Planning and Development	4,999,100.00	4,999,100.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT		
5201 Agency Administration	198,538.00	
5207 Primary Education	13,810.00	
5213 Curriculum Development	488,370.00	
5216 Educational Evaluation and Examination	195.00	
5221 Sports	<u>203,820.00</u>	<u>904,733.00</u>
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5304 Victoria Hospital	1,021,599.00	
5308 Turning Point	<u>16,051.00</u>	1,037,650.00
CAPITAL		
11 Office of the Governor General		
1101 Agency Administration	60,000.00	60,000.00
21 OFFICE OF THE PRIME MINISTER		
2101 Agency Administration	5,791,251.00	5,791,251.00
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DDP		
3108 Prisons	24,200,000.00	
3110 Boy's Training Centre	<u>540,000.00</u>	24,740,000.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
32 ATTORNEY GENERAL'S CHAMBER		
3201 Attorney General's Chamber	507,900.00	507,900.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENT		
4101 Agency Administration	2,161,676.00	
4102 Corporate Planning	810,000.00	
4103 Marketing	220,000.00	
4112 Crop Development	16,650,279.00	
4113 Livestock Development	300,000.00	
4115 Forrest & Land Resources Development	118,297.00	
4117 Environmental Management	<u>484,202.00</u>	20,744,454.00
42 MINISTRY OF COMMERCE, INDUSTRY & CONSUMER AFFAIRS		
4204 Small Enterprise Development Unit	1,302,512.00	1,302,512.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4302 Meteorological Services	25,000.00	
4306 Road Infrastructure	29,272,686.00	
4310 Public Utilities Services.	<u>326,000.00</u>	29,623,686.00
44 MINISTRY OF FINANCE & PLANNING		
4401 Agency Administration	1,000,000.00	
4407 Statistics	182,412.00	
4408 Research, Development & Policy	22,545,344.00	
4409 Planning	<u>25,447,198.00</u>	49,174,954.00
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL TRADE		
4604 Marketing and Promotion	994,163.00	994,163.00
51 MINISTRY OF COMMUNITY, DEV. CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5103 Local Government	3,091,910.00	3,091,910.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE, YOUTH AND SPORT 5202 Corporate Planning 5205 Plant and Equipment 5207 Primary Education 5209 Tertiary Education 5210 Technology Education 5211 Adult and Continuing Education 5218 Library Services 5220 Youth Services 5221 Sports	10,366,660.00 1,650,000.00 1,000,000.00 2,500,000.00 9,000,000.00 150,800.00 183,000.00 250,000.00 <u>1,000,000.00</u>	 26,100,460.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS 5304 Victoria Hospital 5309 Gender Relations 5310 Human Services	1,000,000.00 2,050,000.00 <u>800,000.00</u>	 3,850,000.00

APPENDIX II (A)

Statement of Losses due to theft, fraud or negligence brought to the notice
of the Audit Office since the date of 1998/1999 Audit Report

Department and Particulars of Losses	No. of Items Involved	Gross Amount Involved \$	Amount Recovered \$	Whether Written Off and Authority
Ministry of Finance Soufriere Sub-Accountant office Misappropriation of Government Funds: Inland Revenue Department Misappropriation of Government Funds: Accountant General's Main Office Missing Equipment: 4-Drawer Filing Cabinet Binder (S/N QJPO836, Model # CombBind C400e)	 1 1	 2,260.00 12,673.60 200.00 800.00	 2,260.00 12,673.60 800.00	 Item was recovered.
Ministry of Physical Development, Environment and Housing Missing Item: Sony Vaio PCG GRT250P Laptop Computer (S/N 3000052, Model # PCG-8N2L)	 1	 7,100.00	 -	
Ministry of Agriculture Loss of Stores: Power Wash 070 Stihl Chain Saw 038 Old Chain Saw (out of order) Water pump	 1 1 1 1	 not provided -do- -do- -do-		
Audit Office Loss of Government Item: Dell Laptop (S/N OT4962-12961-49E-5711)	 1	 US\$1,375.00	 -	

Department and Particulars of Losses	No. of Items Involved	Gross Amount Involved \$	Amount Recovered \$	Whether Written Off and Authority
<p>Ministry of communications, Works, Transport and Public Utilities</p> <p>Babonneau Post office</p> <p>Break-in and items stolen:</p> <p>Cash Registered Letters</p>	<p>28</p>	<p>not provided 197.86</p>	<p>-</p>	
<p>Ministry of Justice</p> <p>Stolen item:</p> <p>Dell Computer (S/N DD22L61, model # JX260)</p> <p>Disappearance of Item:</p> <p>Toshiba Tecra Laptop (S/N Y5166124W)</p> <p>Break-in/Theft:</p> <p>Computer Adding Machine Transformer Small Safe Cash</p>	<p>1 1 1 1 1</p>	<p>3,500.00 US\$1,200.00 not provided -do- -do- -do- 25,738.14</p>	<p>- - - -</p>	
<p>Ministry of Home Affairs</p> <p>Disappearance of Item</p> <p>Chain Saw</p> <p>Stolen Item:</p> <p>Computer Laptop</p>	<p>1 1</p>	<p>not provided not provided</p>		
<p>Prime Minister's Office</p> <p>NEMO's office</p> <p>Loss item:</p> <p>Olympus Digital Camera</p>	<p>1</p>	<p>not provided</p>		<p>Item was recovered.</p>

APPENDIX II (B)

Statement of losses due to theft, fraud or negligence outstanding from previous years.

YEARS	GROSS ITEMS INVOLVED	AMOUNT INVOLVED \$	AMOUNT RECOVERED \$	WRITTEN OFF UNDER AUTHORITY \$	AMOUNTS NOT YET SETTLED \$
1998 - 1999	15	228,192.14			228,192.14
1996 - 1997	48	245,478.73	-	-	245,478.73
1995 - 1996	13	82,000.95	-	479.27	81,521.68
1994 - 1995	6	6,798,193.26	370,295.32	-	6,427,897.94
1993 - 1994	6	23,277.01	1,245.71	-	22,031.30
1992 - 1993	2	5,809.57	-	-	5,809.57
1991 - 1992	4	6,227.48	2,027.00	-	4,200.48
1990 - 1991	5	265,507.63	-	-	265,507.63
1989 - 1990	7	27,922.44	526.86	21,000.00	6,395.58
1988 - 1989	5	2,691.86	-	-	2,691.86
1987 - 1988	19	24,298.07	830.00	4,476.27	18,991.80
1986	3	18,600.00	-	-	18,600.00
1985	13	98,155.45	241.89	-	97,913.56
1984	7	139,468.15	-	-	139,468.15
1982 - 1983	66	232,091.02	-	-	232,091.02
1979 - 1980	1	12,049.54	2,031.34	-	10,018.20
1973 - 1978	34	23,335.75	2,627.47	-	20,708.28
1957 - 1971	<u>5</u>	<u>6,608.68</u>	<u>-</u>	<u>1,122.60</u>	<u>5,486.08</u>
	259 ====	8,239,907.73 =====	379,825.59 =====	27,078.14 =====	7,833,004.00 =====