



REPORT
OF
THE DIRECTOR OF AUDIT
ON
THE ACCOUNTS OF SAINT LUCIA
FOR THE FINANCIAL YEAR ENDED
MARCH 31ST, 2001

TABLE OF CONTENTS

SECTION	PAGE
Acknowledgment	i
Auditor's Report	ii
Balance Sheet	iv
Annual Abstract	vi
Contribution to Capital Expenditure	ix
Statement of Changes in Financial Position	x
Comparative Statement	xi
Statement of Public Debt	xxiv
Statement of Contingent Liabilities	xxxi
Statement of Investment	xxxvii
Notes to the Financial Statements	xxxix
Introduction	1
Scope	3
Audit Findings	4
Summary of Appendices	29

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 2000/2001 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, 2001, 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 Revised 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 \$27,472,330
- Personal Advances of \$1,393,884
- Advances – Other Governments of \$3,013,548
- Other Advances of \$47,262,410

Liabilities

- Vouchers Payable of \$21,455,435
- Sundry deposits of \$145,322,738
- Deposits – Other Governments of \$1,048,591
- Treasury bills of \$94,899,568

In addition, there were un-reconciled ledger account balances totaling \$3,080,349 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, 2001 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, 2001**

	Note	2001 \$	2000 \$
ASSETS			
Cash			
Cash on Hand		1,229,027	1,316,296
Cash in Bank - Accountant General		54,069,505	86,049,158
Cash in Bank - Sundry Ministries		27,472,330	5,752,272
Imprest		1,693,551	908,571
Drafts and Remittances		301,170	13,799
		84,765,582	94,040,097
Advances			
	5		
Personal		1,393,884	1,522,762
Other Governments		3,013,548	2,720,942
Other Advances		47,262,409	15,261,926
		51,669,841	19,505,630
Suspense Account			
Suspense Account		3,080,349	10,062,513
		3,080,349	10,062,513
Investments			
	6		
Other Public Funds		93,266,781	69,704,384
Savings Bank		294,367	322,459
		93,561,148	70,026,843
TOTAL ASSETS		233,076,920	193,635,083

**GOVERNMENT OF ST. LUCIA
BALANCE SHEET
as at 31st March, 2001**

	Note	2001 \$	2000 \$
LIABILITIES			
Current Liabilities			
Bank Advances - Accountant General		13,806,957	10,785,450
Bank Advances - Sundry Ministries		0	57,587
Vouchers Payable	7	21,455,435	33,819,209
		35,262,392	44,662,245
Deposits Special Funds			
Special Public Funds	8	49,554	49,049
Other Governments		1,048,591	1,004,827
Contribution to Disaster Office		125,000	125,000
Contingency Fund	9	1,500,000	1,500,000
		2,723,145	2,678,876
Other Liabilities			
Sundry Deposits		145,322,738	100,351,630
Savings Bank		828,505	803,019
Trust Funds		29,028	29,029
Treasury Bills	18	94,899,568	60,626,671
		241,079,840	161,810,349
Consolidated Fund			
Accumulated Deficit		(15,516,387)	(57,102,467)
Surplus/(Deficit)		(30,472,069)	41,586,080
		(45,988,456)	(15,516,387)
TOTAL LIABILITIES		233,076,920	193,635,083

The balance sheet does not include:

1. Public Debt of \$500,578,798
2. Contingent Liabilities of \$304,218,989
3. General District/Sub-Post Offices Cash and Stamps of \$20,672,422 (note 14)
4. Government Investment & Shareholdings of \$297,512,860 (note 15)
5. Sinking Fund of \$59,584,773 (note 17)

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

Government of St. Lucia

Annual Abstract of Revenue

Year Ended March 31, 2001

	2001 Actual	2001 Estimate	Over/(Under) Estimate	2000 Actual
Recurrent Revenue				
Tax Revenue				
Taxes on Income and Profits	\$149,152,474	\$120,800,000	\$28,352,474	\$135,856,586
Taxes on Property	\$2,019,502	\$5,131,950	(\$3,112,448)	\$1,088,550
Taxes on International Trade	\$227,444,904	\$272,765,503	(\$45,320,599)	\$229,793,617
Taxes on Domestic Sales & Services	\$56,239,864	\$54,128,200	\$2,111,664	\$56,083,954
Total Tax Revenue	\$434,856,744	\$452,825,653	(\$17,968,909)	\$422,822,707
Non Tax Revenue				
Licences	\$7,245,619	\$5,438,174	\$1,807,445	\$8,419,068
Rents & Interests	\$15,438,610	\$12,507,083	\$2,931,527	\$12,462,193
Fees, Fines & Forfeitures	\$15,389,522	\$18,278,341	(\$2,888,819)	\$14,414,040
User Charges	\$7,198,783	\$13,571,662	(\$6,372,879)	\$12,839,251
Currency Profits	\$2,350,891	\$4,400,000	(\$2,049,109)	\$4,482,333
Other Revenue	(\$9,030,256)	\$7,851,406	(\$16,881,662)	\$44,291,833
Total Non Tax Revenue	\$38,593,169	\$62,046,666	(\$23,453,497)	\$96,908,717
Total Recurrent Revenue	\$473,449,913	\$514,872,319	(\$41,422,406)	\$519,731,424
Capital Revenue				
Capital Revenue				
Capital Projects Grants	\$36,822,501	\$78,869,352	(\$42,046,851)	\$36,647,235
Capital Projects Loans	\$48,863,774	\$103,328,713	(\$54,464,939)	\$21,663,877
Capital Projects Bonds	\$25,472,200	\$23,061,000	\$2,411,200	\$6,512,651
Sale of Assets	\$113,501	\$6,200,000	(\$6,086,499)	\$12,321,416
Total Capital Revenue	\$111,271,975	\$211,459,065	(\$100,187,090)	\$77,145,179
Total Capital Revenue	\$111,271,975	\$211,459,065	(\$100,187,090)	\$77,145,179
Total Recurrent and Capital Revenue	\$584,721,888	\$726,331,384	(\$141,609,496)	\$596,876,603

Government of St. Lucia Annual Abstract of Expenditure Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Estimates	2000 Actual
Recurrent Expenditure						
11 Governor General	\$477,626	\$515,000	\$28,123	\$543,123	(\$65,497)	\$471,377
12 Legislature	\$1,382,915	\$1,161,491	\$356,000	\$1,517,491	(\$134,576)	\$918,215
13 Service Commissions	\$379,370	\$430,000	\$0	\$430,000	(\$50,630)	\$385,895
14 Electoral	\$706,225	\$707,131	\$4,950	\$712,081	(\$5,856)	\$653,667
15 Audit	\$1,038,267	\$1,205,615	(\$6,628)	\$1,198,987	(\$160,720)	\$980,427
21 Office of the Prime Minister	\$6,918,866	\$6,698,397	\$588,509	\$7,286,906	(\$368,040)	\$5,627,415
22 Ministry of Labour Relations, Public Service & Co-Parastatal Department	\$12,339,931	\$11,196,603	\$1,684,209	\$12,880,812	(\$540,881)	\$10,515,558
23 Ministry of Legal Affairs, Home Affairs,	\$174,497	\$195,000	\$0	\$195,000	(\$20,503)	\$110,701
31 Ministry of Legal Affairs, Home Affairs,	\$43,509,657	\$43,293,891	\$687,332	\$43,981,223	(\$471,566)	\$41,110,601
32 Attorney General's Chambers	\$2,091,922	\$2,072,000	\$32,917	\$2,104,917	(\$12,995)	\$1,272,152
41 Ministry of Agriculture, Forestry, Fisheries & the	\$12,172,371	\$11,705,504	\$592,178	\$12,297,682	(\$125,311)	\$11,088,114
42 Ministry of Commerce, Investments & Consumer	\$3,072,833	\$3,450,020	(\$35,795)	\$3,414,225	(\$341,391)	\$2,304,763
43 Ministry of Communications, Works, Transport &	\$21,223,720	\$21,665,510	(\$62,098)	\$21,603,412	(\$379,692)	\$22,056,114
44 Ministry of Finance, Int. Financial Services &	\$171,328,360	\$146,045,666	\$167,192	\$146,212,858	\$25,115,502	\$119,318,314
45 Ministry of External Affairs, International Trade	\$12,855,269	\$12,823,076	(\$15,521)	\$12,807,555	\$47,714	\$11,598,348
46 Ministry of Tourism	\$1,191,026	\$1,335,246	(\$30,000)	\$1,305,246	(\$114,220)	\$1,662,438
47 Ministry of Planning, Development, Environment &	\$5,563,265	\$7,345,522	(\$300,947)	\$7,044,575	(\$1,481,310)	\$8,131
51 Ministry of Social Transformation, Culture &	\$8,781,822	\$9,319,544	(\$86,570)	\$9,232,974	(\$451,152)	\$7,735,478
52 Ministry of Education, Human Resource	\$103,471,433	\$102,685,625	(\$277,126)	\$102,408,499	\$1,062,934	\$102,213,668
53 Ministry of Health, Human Services, Family Affairs	\$51,206,963	\$51,260,278	\$792,211	\$52,052,489	(\$845,526)	\$50,655,021
Total Recurrent Expenditure	\$459,886,337	\$435,111,118	\$4,118,936	\$439,230,054	\$20,656,283	\$390,686,398
Capital Expenditure						
11 Governor General	\$682,963	\$750,000	\$0	\$750,000	(\$67,037)	\$192,158
12 Legislature	\$63,662	\$0	\$64,000	\$64,000	(\$339)	\$0
14 Electoral	\$0	\$0	\$0	\$0	\$0	\$5,129
21 Office of the Prime Minister	\$10,936,445	\$26,221,376	\$1,642,581	\$27,863,957	(\$16,927,512)	\$10,164,855

Government of St. Lucia Annual Abstract of Expenditure Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Estimates	2000 Actual
22 Ministry of Labour Relations, Public Service & Co- 31 Ministry of Legal Affairs, Home Affairs, 32 Attorney General's Chambers	\$904,802 \$18,633,811 \$22,618	\$805,500 \$27,006,940 \$858,500	\$210,600 \$427,103 \$60,000	\$1,016,100 \$27,434,043 \$918,500	(\$111,298) (\$8,800,232) (\$895,882)	\$1,171,618 \$1,264,984 \$78,553
41 Ministry of Agriculture, Forestry, Fisheries & the 42 Ministry of Commerce, Investments & Consumer	\$8,593,797 \$1,298,287	\$35,786,045 \$2,404,349	\$2,013,707 \$0	\$37,799,752 \$2,404,349	(\$29,205,955) (\$1,106,062)	\$29,601,856 \$1,064,129
43 Ministry of Communications, Works, Transport & 44 Ministry of Finance, Int. Financial Services & 45 Ministry of External Affairs, International Trade	\$29,013,595 \$13,114,140 \$8,119,448	\$42,245,000 \$27,238,909 \$85,000	\$11,964,079 (\$9,870,684) \$8,275,350	\$54,209,079 \$17,368,225 \$8,360,350	(\$25,195,484) (\$4,254,085) (\$240,902)	\$41,382,967 \$35,636,654 \$216,060
46 Ministry of Tourism 47 Ministry of Planning, Development, Environment & 51 Ministry of Social Transformation, Culture & 52 Ministry of Education, Human Resource	\$21,460,742 \$20,397,834 \$3,048,458	\$22,450,000 \$66,568,007 \$6,093,927	\$3,282,500 \$455,969 \$800,281	\$25,732,500 \$67,023,976 \$6,894,208	(\$4,271,758) (\$46,626,142) (\$3,845,750)	\$16,310,034 \$0 \$2,601,597
53 Ministry of Health, Human Services, Family Affairs	\$15,526,161 \$3,490,861	\$21,467,422 \$11,236,305	\$6,198,212 \$83,698	\$27,665,634 \$11,320,003	(\$12,139,473) (\$7,829,142)	\$20,687,500 \$4,226,033
Total Capital Expenditure	\$155,307,621	\$291,217,280	\$25,607,395	\$316,824,675	(\$161,517,054)	\$164,604,126
Total Recurrent and Capital Expenditure	\$615,193,957	\$726,328,398	\$29,726,331	\$756,054,729	(\$140,860,771)	\$555,290,524

GOVERNMENT OF ST. LUCIA
CONTRIBUTION TO CAPITAL EXPENDITURE
Year Ended March 31, 2001

	ACTUAL	ESTIMATE
Total Recurrent Revenue	\$ 473,449,913	\$514,872,319
Total Recurrent Expenditure	<u>459,886,337</u>	<u>435,111,118</u>
Excess of Recurrent Revenue over Recurrent Expenditure available for contribution to Capital Expenditure	<u>135,635,576</u>	<u>79,761,201</u>

GOVERNMENT OF ST. LUCIA
Statement of Changes in Financial Position
Year ended March 31, 2001

Deficit on Consolidated Fund		(30,472,069)
Increase in Advances	(32,164,211)	
Decrease in Suspense Account	6,982,164	
Increase in Investments	(23,534,305)	
Decrease in Vouchers Payables	(12,363,774)	
Increase in Deposits Special Funds	44,269	
Increase in other Liabilities	<u>79,269,491</u>	<u>18,233,633</u>
Decrease in cash held		(12,238,436)
Opening Cash and Bank Balances		
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>
Ending Cash and Bank Balances		<u><u>70,958,625</u></u>
Represented by:		
Cash on Hand	1,229,027	
Cash in Bank	81,541,835	
Bank Advances	(13,806,957)	
Imprest	1,693,551	
Draft and Remittances	<u>301,170</u>	<u><u>70,958,625</u></u>

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Over/under Estimates
Recurrent Revenue			
12 Legislature			
1201 Office of Parliament	\$507	\$0	\$507
Total for Legislature	\$507	\$0	\$507
21 Office of the Prime Minister			
2104 Information Services	\$293,844	\$301,530	(\$7,686)
Total for Office of the Prime Minister	\$293,844	\$301,530	(\$7,686)
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary And DPP			
3101 Agency Administration	\$362,000	\$0	\$362,000
3105 District Court	\$1,465,672	\$1,363,000	\$102,672
3106 Police	\$1,336,379	\$1,622,476	(\$286,097)
3107 Fire Services	\$62,002	\$42,100	\$19,902
3108 Prisons	\$1,271	\$101,200	(\$99,929)
3109 Labour	\$1,863,952	\$1,000,000	\$863,952
Total for Ministry of Legal Affairs, Home Affairs,	\$5,091,275	\$4,128,776	\$962,499
32 Attorney General's Chambers			
3201 Attorney General Chamber	\$569,377	\$590,270	(\$20,893)
Total for Attorney General's Chambers	\$569,377	\$590,270	(\$20,893)
35 Ministry of Justice			
3505 District Court	\$0	\$0	\$0
Total for Ministry of Justice	\$0	\$0	\$0
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$9,769	\$0	\$9,769
4104 Production Services	\$56,852	\$0	\$56,852
4108 Surveillance and Regulatory Support Services	\$6,320	\$0	\$6,320
4111 Technical Support Services	\$529	\$0	\$529
4112 Crop Development	\$318,403	\$501,967	(\$183,564)
4113 Livestock Development Programme	\$80,928	\$155,000	(\$74,072)
4114 Fisheries Development	\$47,569	\$40,800	\$6,769
4115 Forest and Lands Resources Development	\$363,097	\$510,880	(\$147,783)
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$883,466	\$1,208,647	(\$325,181)
42 Ministry of Commerce, Investments & Consumer Affairs			
4202 Commerce & Industry	\$108,316	\$115,000	(\$6,684)
4203 Consumer Affairs	\$0	\$5,500,000	(\$5,500,000)
4206 Investment Coordination	\$149,175	\$500,000	(\$350,825)
Total for Ministry of Commerce, Investments & Consumer	\$257,491	\$6,115,000	(\$5,857,509)
43 Ministry of Communications, Works, Transport & Public Utilities			
4301 Agency Administration	\$600	\$0	\$600
4303 Transport	\$2,561,634	\$1,641,900	\$919,734

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Over/under Estimates
4304 Electrical Services	\$463,477	\$600,000	(\$136,523)
4305 Project Planning, Design and Laboratory Services	\$93,384	\$100,000	(\$6,617)
4306 Road Infrastructure	\$95,060	\$410,000	(\$314,940)
4309 Post Office	\$5,292,138	\$5,768,355	(\$476,217)
4310 Public Utilities Services	\$84,223	\$5,093,273	(\$5,009,050)
Total for Ministry of Communications, Works, Transport &	\$8,590,516	\$13,613,528	(\$5,023,012)
44 Ministry of Finance, Int. Financial Services & Economic			
Affairs			
4402 Accountant General	\$11,069,741	\$28,353,413	(\$17,283,672)
4404 Inland Revenue	\$191,027,514	\$165,559,922	\$25,467,592
4405 Customs and Exercise	\$246,716,490	\$286,263,074	(\$39,546,584)
4406 Regulations and Supervision: Financial Institutions	\$20,500	\$0	\$20,500
4408 Research Development and Policy	\$340,264	\$212,700	\$127,564
4409 Planning	\$48,345	\$0	\$48,345
Total for Ministry of Finance, Int. Financial Services &	\$449,222,854	\$480,389,109	(\$31,166,255)
45 Ministry of External Affairs, International Trade and			
Civil Aviation			
4501 Agency Administration	\$0	\$0	\$0
Total for Ministry of External Affairs, International Trade and	\$0	\$0	\$0
46 Ministry of Tourism			
4601 Agency Administration	\$16,580	\$0	\$16,580
Total for Ministry of Tourism	\$16,580	\$0	\$16,580
47 Ministry of Planning, Development, Environment &			
Housing			
4702 Land Administration	\$1,034,075	\$701,460	\$332,615
Total for Ministry of Planning, Development, Environment &	\$1,034,075	\$701,460	\$332,615
51 Ministry of Social Transformation, Culture & Local			
Government			
5103 Local Government	\$602,288	\$350,406	\$251,882
Total for Ministry of Social Transformation, Culture & Local	\$602,288	\$350,406	\$251,882
52 Ministry of Education, Human Resource Development,			
Youth and Sports			
5201 Agency Administration	\$74,281	\$90,000	(\$15,719)
5207 Primary Education	\$33,615	\$41,708	(\$8,093)
5213 Curriculum Development	\$908,056	\$1,280,000	(\$371,944)
5216 Educational Evaluation & Examination	\$0	\$9,000	(\$9,000)
Total for Ministry of Education, Human Resource	\$1,015,952	\$1,420,708	(\$404,756)
53 Ministry of Health, Human Services, Family Affairs			
5301 Agency Administration	\$3,564,280	\$3,244,000	\$320,280
5303 Primary Health Care	\$207,912	\$0	\$207,912
5304 Victoria Hospital	\$1,174,732	\$2,156,000	(\$981,268)
5305 Soufriere Hospital	\$109,401	\$95,300	\$14,101
5306 Dennery Hospital	\$92,096	\$76,000	\$16,096
5308 Turning Point	\$63,357	\$68,585	(\$5,228)
5315 Primary Health Care Services	\$659,911	\$413,000	\$246,911

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Over/under Estimates
Total for Ministry of Health, Human Services, Family Affairs	\$5,871,689	\$6,052,885	(\$181,196)
Total Recurrent Revenue	\$473,449,913	\$514,872,319	(\$41,422,406)
Capital Revenue			
11 Governor General			
1101 Office of the Governor General	\$284,843	\$345,000	(\$60,157)
Total for Governor General	\$284,843	\$345,000	(\$60,157)
21 Office of the Prime Minister			
2101 Agency Administration	\$1,722,020	\$5,500,000	(\$3,777,980)
2103 National Disaster Preparedness	\$1,124,203	\$12,577,376	(\$11,453,173)
2104 Information Services	\$0	\$1,000,000	(\$1,000,000)
Total for Office of the Prime Minister	\$2,846,223	\$19,077,376	(\$16,231,153)
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP			
3105 District Court	\$301,183	\$0	\$301,183
3106 Police	\$90,000	\$0	\$90,000
3108 Prisons	\$17,250,000	\$24,200,000	(\$6,950,000)
3112 Substance Abuse Secretariat	\$0	\$540,000	(\$540,000)
Total for Ministry of Legal Affairs, Home Affairs,	\$17,641,183	\$24,740,000	(\$7,098,817)
32 Attorney General's Chambers			
3201 Attorney General Chamber	\$0	\$753,500	(\$753,500)
Total for Attorney General's Chambers	\$0	\$753,500	(\$753,500)
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$3,958,771	\$22,645,574	(\$18,686,803)
4102 Corporate Planning	\$95,647	\$500,000	(\$404,353)
4103 Marketing	\$286,570	\$296,000	(\$9,430)
4112 Crop Development	\$1,713,456	\$7,660,356	(\$5,946,900)
4113 Livestock Development Programme	\$192,695	\$1,508,548	(\$1,315,853)
4114 Fisheries Development	\$207,760	\$210,000	(\$2,240)
4115 Forest and Lands Resources Development	\$518,407	\$885,170	(\$366,763)
4117 Environmental Management	\$51,530	\$0	\$51,530
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$7,024,836	\$33,705,648	(\$26,680,812)
42 Ministry of Commerce, Investments & Consumer Affairs			
4202 Commerce & Industry	\$0	\$390,000	(\$390,000)
4204 Small Enterprise Developmet Unit	\$894,677	\$1,479,349	(\$584,672)
Total for Ministry of Commerce, Investments & Consumer	\$894,677	\$1,869,349	(\$974,672)
43 Ministry of Communications, Works, Transport & Public Utilities			
4303 Transport	\$0	\$1,200,000	(\$1,200,000)
4306 Road Infrastructure	\$5,690,030	\$27,080,000	(\$21,389,970)
4307 River & Sea Defence	\$526,302	\$3,600,000	(\$3,073,698)
4310 Public Utilities Services	\$0	\$940,000	(\$940,000)
Total for Ministry of Communications, Works, Transport &	\$6,216,333	\$32,820,000	(\$26,603,667)
44 Ministry of Finance, Int. Financial Services & Economic Affairs			
4402 Accountant General	\$45,889,489	\$0	\$45,889,489
4409 Planning	\$0	\$0	\$0
Total for Ministry of Finance, Int. Financial Services &	\$45,889,489	\$0	\$45,889,489

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Over/under Estimates
45 Ministry of External Affairs, International Trade and Civil Aviation			
4503 Foreign Missions	\$4,730,371	\$0	\$4,730,371
Total for Ministry of External Affairs, International Trade and	\$4,730,371	\$0	\$4,730,371
46 Ministry of Tourism			
4602 Corporate Planning and Development	\$1,515,792	\$5,750,000	(\$4,234,208)
4604 Marketing and Promotion	\$3,975,800	\$4,000,000	(\$24,200)
Total for Ministry of Tourism	\$5,491,592	\$9,750,000	(\$4,258,408)
47 Ministry of Planning, Development, Environment & Housing			
4701 Agency Administration	\$2,507	\$8,450,000	(\$8,447,494)
4702 Land Administration	\$10,360,874	\$52,416,507	(\$42,055,633)
4703 Planning	\$0	\$32,000	(\$32,000)
Total for Ministry of Planning, Development, Environment &	\$10,363,381	\$60,898,507	(\$50,535,126)
51 Ministry of Social Transformation, Culture & Local Government			
5103 Local Government	\$1,219,731	\$4,585,048	(\$3,365,317)
5105 Cultural Development	\$0	\$766,093	(\$766,093)
Total for Ministry of Social Transformation, Culture & Local	\$1,219,731	\$5,351,141	(\$4,131,410)
52 Ministry of Education, Human Resource Development, Youth and Sports			
5202 Corporate Planning	\$3,771,905	\$3,463,697	\$308,208
5205 Plant & Equipment	\$541,493	\$1,050,000	(\$508,507)
5207 Primary Education	\$1,054,500	\$1,230,000	(\$175,500)
5210 Technology Education	\$294,322	\$4,721,516	(\$4,427,194)
5211 Adult & Continuing Education	\$263,209	\$262,209	\$1,000
5220 Youth Services	\$235,830	\$1,250,000	(\$1,014,170)
5221 Sports	\$2,054,637	\$2,576,000	(\$521,363)
Total for Ministry of Education, Human Resource	\$8,215,896	\$14,553,422	(\$6,337,526)
53 Ministry of Health, Human Services, Family Affairs			
5304 Victoria Hospital	\$0	\$5,000,000	(\$5,000,000)
5309 Gender Relations	\$316,700	\$995,122	(\$678,422)
5310 Human Services	\$136,723	\$1,600,000	(\$1,463,277)
Total for Ministry of Health, Human Services, Family Affairs	\$453,423	\$7,595,122	(\$7,141,699)
Total Capital Revenue	\$111,271,975	\$211,459,065	(\$100,187,090)
Total Recurrent and Capital Revenue	\$584,721,888	\$726,331,384	(\$141,609,496)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Recurrent Expenditure					
11 Governor General					
1101 Office of the Governor General	\$477,626	\$515,000	\$28,123	\$543,123	(\$65,497)
Total for 11 Governor General	\$477,626	\$515,000	\$28,123	\$543,123	(\$65,497)
12 Legislature					
1201 Office of Parliament	\$942,579	\$975,538	(\$125,000)	\$850,538	\$92,041
1202 Office of The Ombudsman	\$160,682	\$185,953	\$36,000	\$221,953	(\$61,271)
1203	\$279,653	\$0	\$445,000	\$445,000	(\$165,347)
Total for 12 Legislature	\$1,382,915	\$1,161,491	\$356,000	\$1,517,491	(\$134,576)
13 Service Commissions					
1301 Office of the Public Service Commission	\$303,574	\$345,771	\$0	\$345,771	(\$42,197)
1302 Office of the Teaching Service Commission	\$75,796	\$84,229	\$0	\$84,229	(\$8,433)
Total for 13 Service Commissions	\$379,370	\$430,000	\$0	\$430,000	(\$50,630)
14 Electoral					
1401 Agency Administration	\$304,826	\$327,840	(\$24,036)	\$303,804	\$1,022
1402 Voter Registration	\$401,399	\$379,291	\$28,986	\$408,277	(\$6,878)
Total for 14 Electoral	\$706,225	\$707,131	\$4,950	\$712,081	(\$5,856)
15 Audit					
1501 Audit Administration	\$275,327	\$288,874	\$1,444	\$290,318	(\$14,991)
1502 Audit Operations	\$762,940	\$916,741	(\$8,072)	\$908,669	(\$145,729)
Total for 15 Audit	\$1,038,267	\$1,205,615	(\$6,628)	\$1,198,987	(\$160,720)
21 Office of the Prime Minister					
2101 Agency Administration	\$3,898,774	\$3,420,605	\$500,394	\$3,920,999	(\$22,226)
2102 Policy Co-ordination Development (Cabinet)	\$206,059	\$343,211	\$0	\$343,211	(\$137,152)
2103 National Disaster Preparedness	\$247,363	\$401,016	(\$29,560)	\$371,456	(\$124,093)
2104 Information Services	\$2,388,246	\$2,325,947	\$123,615	\$2,449,562	(\$61,315)
2105 Office of Privatization	\$99,356	\$114,380	\$0	\$114,380	(\$15,024)
2107 Office of Integrity Commission	\$79,068	\$93,238	(\$5,940)	\$87,298	(\$8,230)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total for 21 Office of the Prime Minister	\$6,918,866	\$6,698,397	\$588,509	\$7,286,906	(\$368,040)
22 Ministry of Labour Relations, Public Service & Co-					
2201 Agency Administration	\$3,540,915	\$3,183,481	\$643,972	\$3,827,453	(\$286,538)
2202 Establishment	\$4,694,613	\$4,479,013	\$1,339	\$4,480,352	\$214,261
2203 Training	\$2,786,864	\$1,838,970	\$1,039,536	\$2,878,506	(\$91,642)
2204 Personnel Administration	\$1,109,122	\$1,435,536	(\$638)	\$1,434,898	(\$325,776)
2205	\$208,418	\$259,603	\$0	\$259,603	(\$51,185)
Total for 22 Ministry of Labour Relations, Public	\$12,339,931	\$11,196,603	\$1,684,209	\$12,880,812	(\$540,881)
23 Parastatal Department	\$174,497	\$195,000	\$0	\$195,000	(\$20,503)
2301 Parastatal Department	\$174,497	\$195,000	\$0	\$195,000	(\$20,503)
Total for 23 Parastatal Department	\$174,497	\$195,000	\$0	\$195,000	(\$20,503)
31 Ministry of Legal Affairs, Home Affairs,					
3101 Agency Administration	\$1,040,203	\$1,220,776	(\$53,951)	\$1,166,825	(\$126,622)
3102 Director of Public Prosecutions	\$547,926	\$560,356	\$0	\$560,356	(\$12,430)
3103 Courts of Appeal	\$642,297	\$334,484	\$300,000	\$634,484	\$7,813
3104 Supreme Court	\$1,359,722	\$1,392,703	\$25,948	\$1,418,651	(\$58,929)
3105 District Court	\$1,851,505	\$1,557,294	\$303,930	\$1,861,224	(\$9,719)
3106 Police	\$25,556,154	\$25,522,439	(\$39,500)	\$25,482,939	\$73,215
3107 Fire Services	\$6,647,888	\$6,378,462	\$193,398	\$6,571,860	\$76,028
3108 Prisons	\$3,787,781	\$3,878,083	\$0	\$3,878,083	(\$90,302)
3109 Labour	\$939,546	\$1,041,547	(\$13,370)	\$1,028,177	(\$88,631)
3110 Boy's Training Centre	\$739,002	\$864,352	(\$7,448)	\$856,904	(\$117,902)
3111 Probation and Parole Service	\$246,951	\$291,742	\$0	\$291,742	(\$44,791)
3112 Substance Abuse Secretariat	\$150,680	\$251,653	(\$21,675)	\$229,978	(\$79,298)
Total for 31 Ministry of Legal Affairs, Home	\$43,509,657	\$43,293,891	\$687,332	\$43,981,223	(\$471,566)
32 Attorney General's Chambers					
3201 Attorney General Chamber	\$2,091,922	\$2,072,000	\$32,917	\$2,104,917	(\$12,995)
Total for 32 Attorney General's Chambers	\$2,091,922	\$2,072,000	\$32,917	\$2,104,917	(\$12,995)
41 Ministry of Agriculture, Forestry, Fisheries & the					
4101 Agency Administration	\$2,207,002	\$2,148,983	\$97,871	\$2,246,854	(\$39,852)
4102 Corporate Planning	\$473,316	\$422,870	(\$50,642)	\$372,228	\$101,088
4103 Marketing	\$60,929	\$90,675	(\$24,640)	\$66,035	(\$5,106)
4112 Crop Development	\$4,463,004	\$4,558,714	(\$108,839)	\$4,449,875	\$13,129

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
4113 Livestock Development Programme	\$1,302,992	\$1,410,888	\$4,043	\$1,414,931	(\$111,939)
4114 Fisheries Development	\$1,889,982	\$1,289,752	\$720,973	\$2,010,725	(\$120,743)
4115 Forest and Lands Resources Development	\$1,617,639	\$1,611,062	(\$27,439)	\$1,583,623	\$34,016
4116 Information Management and Dissemination	\$136,632	\$172,560	(\$19,149)	\$153,411	(\$16,779)
4117 Environmental Management	\$20,876	\$0	\$0	\$0	\$20,876
Total for 41 Ministry of Agriculture, Forestry, 42 Ministry of Commerce, Investments & Consumer	\$12,172,371	\$11,705,504	\$592,178	\$12,297,682	(\$125,311)
4201 Agency Administration	\$1,062,096	\$1,160,809	(\$72,840)	\$1,087,969	(\$25,872)
4202 Commerce & Industry	\$333,726	\$436,874	(\$49,701)	\$387,173	(\$53,447)
4203 Consumer Affairs	\$843,916	\$1,001,465	(\$64,704)	\$936,761	(\$92,845)
4204 Small Enterprise Development Unit	\$164,953	\$175,401	\$17,415	\$192,816	(\$27,863)
4205 Documentation and Information	\$25,602	\$45,471	(\$9,829)	\$35,642	(\$10,040)
4206 Investment Coordination	\$642,540	\$630,000	\$143,864	\$773,864	(\$131,324)
Total for 42 Ministry of Commerce, Investments 43 Ministry of Communications, Works, Transport &	\$3,072,833	\$3,450,020	(\$35,795)	\$3,414,225	(\$341,391)
4301 Agency Administration	\$2,002,468	\$1,941,603	\$113,487	\$2,055,090	(\$52,622)
4302 Meteorological Services	\$1,006,507	\$1,032,121	\$9,300	\$1,041,421	(\$34,914)
4303 Transport	\$895,783	\$860,204	\$88,423	\$948,627	(\$52,843)
4304 Electrical Services	\$1,156,282	\$1,364,337	\$9,336	\$1,373,673	(\$217,391)
4305 Project Planning, Design and Laboratory Services	\$742,186	\$749,687	(\$16,380)	\$733,307	\$8,879
4306 Road Infrastructure	\$11,145,935	\$11,521,452	(\$333,058)	\$11,188,394	(\$42,459)
4308 Public Buildings and Grounds	\$853,954	\$797,948	\$23,440	\$821,388	\$32,566
4309 Post Office	\$3,142,581	\$3,064,234	\$48,354	\$3,112,588	\$29,993
4310 Public Utilities Services	\$278,022	\$333,923	(\$5,000)	\$328,923	(\$50,901)
Total for 43 Ministry of Communications, Works, 44 Ministry of Finance, Int. Financial Services &	\$21,223,720	\$21,665,510	(\$62,098)	\$21,603,412	(\$379,692)
4401 Agency Administration	\$5,661,497	\$1,919,207	\$7,675,825	\$9,595,032	(\$3,933,535)
4402 Accountant General	\$42,413,718	\$36,798,291	(\$263,000)	\$36,535,291	\$5,878,428
4403 Office of the Budget	\$7,458,685	\$18,181,772	(\$7,341,824)	\$10,839,948	(\$3,381,263)
4404 Inland Revenue	\$9,680,511	\$10,447,180	(\$166,446)	\$10,280,734	(\$600,223)
4405 Customs and Exercise	\$9,092,575	\$9,454,072	\$262,637	\$9,716,709	(\$624,134)
4406 Regulations and Supervision: Financial Institutions	\$231,491	\$444,971	(\$16,285)	\$428,686	(\$197,196)
4407 Statistics	\$1,447,471	\$1,663,525	\$0	\$1,663,525	(\$216,054)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
4408 Research Development and Policy	\$95,106,606	\$67,136,648	\$16,285	\$67,152,933	\$27,953,674
4409 Planning	\$235,806	\$0	\$0	\$0	\$235,806
Total for 44 Ministry of Finance, Int. Financial	\$171,328,360	\$146,045,666	\$167,192	\$146,212,958	\$25,115,502
45 Ministry of External Affairs, International Trade and					
4501 Agency Administration	\$4,641,101	\$5,021,966	(\$358,957)	\$4,663,009	(\$21,908)
4502 Policy Development & Management	\$743,638	\$679,767	(\$1,200)	\$678,567	\$65,071
4503 Foreign Missions	\$7,470,531	\$7,121,343	\$344,636	\$7,465,979	\$4,552
Total for 45 Ministry of External Affairs,	\$12,855,269	\$12,823,076	(\$15,521)	\$12,807,555	\$47,714
46 Ministry of Tourism					
4601 Agency Administration	\$809,625	\$897,583	(\$37,000)	\$860,583	(\$50,958)
4602 Corporate Planning and Development	\$360,106	\$437,663	\$7,000	\$444,663	(\$84,557)
4603 International Financial Services	\$21,294	\$0	\$0	\$0	\$21,294
Total for 46 Ministry of Tourism	\$1,191,026	\$1,335,246	(\$30,000)	\$1,305,246	(\$114,220)
47 Ministry of Planning, Development, Environment &					
4701 Agency Administration	\$931,193	\$1,355,081	(\$74,093)	\$1,280,988	(\$349,795)
4702 Land Administration	\$1,856,293	\$2,403,631	(\$61,241)	\$2,342,390	(\$486,097)
4703 Planning	\$2,377,223	\$2,845,103	(\$118,580)	\$2,726,523	(\$349,300)
4704 Sustainable Development and Environment	\$312,366	\$603,708	(\$46,283)	\$557,425	(\$245,059)
4705 Housing and Settlement	\$86,190	\$137,999	(\$750)	\$137,249	(\$51,059)
Total for 47 Ministry of	\$5,563,265	\$7,345,522	(\$300,947)	\$7,044,575	(\$1,481,310)
51 Ministry of Social Transformation, Culture & Local					
5101 Agency Administration	\$1,068,695	\$1,245,400	(\$121,598)	\$1,123,802	(\$55,107)
5103 Local Government	\$6,668,077	\$6,800,172	\$43,318	\$6,843,490	(\$175,413)
5104 Co-operatives	\$366,404	\$486,895	(\$6,073)	\$480,822	(\$114,418)
5105 Cultural Development	\$627,646	\$736,077	(\$2,217)	\$733,860	(\$106,214)
5106 Ecclesiastical Affairs	\$51,000	\$51,000	\$0	\$51,000	\$0
Total for 51 Ministry of Social Transformation,	\$8,781,822	\$9,319,544	(\$86,570)	\$9,232,974	(\$451,152)
52 Ministry of Education, Human Resource					
5201 Agency Administration	\$3,562,972	\$3,864,400	(\$103,261)	\$3,761,139	(\$198,167)
5202 Corporate Planning	\$624,328	\$671,176	(\$228)	\$670,948	(\$46,621)
5203 Information Technology (MIS)	\$358,960	\$548,395	(\$64,641)	\$483,754	(\$124,793)
5204 Human Resource Management	\$286,575	\$300,435	(\$19,960)	\$280,475	\$6,100
5205 Plant & Equipment	\$190,258	\$317,179	(\$5,118)	\$312,061	(\$121,803)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
5206 Early Childhood Education	\$258,119	\$357,689	(\$16,388)	\$341,301	(\$83,182)
5207 Primary Education	\$45,395,226	\$43,925,565	(\$320,484)	\$43,605,081	\$1,790,145
5208 Secondary Education	\$29,201,418	\$28,406,727	(\$68,723)	\$28,338,004	\$863,414
5209 Tertiary Education	\$12,587,173	\$13,152,198	\$0	\$13,152,198	(\$565,025)
5211 Adult & Continuing Education	\$585,901	\$632,935	(\$24,063)	\$608,872	(\$22,971)
5212 Special Education	\$1,417,588	\$1,453,044	(\$173,034)	\$1,280,010	\$137,578
5213 Curriculum Development	\$1,035,638	\$1,077,376	(\$3,006)	\$1,074,370	(\$38,733)
5214 School Supervision	\$983,301	\$1,383,641	\$47,141	\$1,430,782	(\$447,481)
5215 Student Welfare Assistance	\$584,915	\$42,586	\$509,946	\$552,532	\$32,383
5216 Educational Evaluation & Examination	\$625,155	\$794,649	(\$2,000)	\$792,649	(\$167,494)
5217 U.N.E.S.C.O.	\$147,241	\$147,553	\$0	\$147,553	(\$312)
5218 Library Services	\$1,104,054	\$1,162,076	(\$103,891)	\$1,058,185	\$45,869
5219 Human Resource Development	\$2,560,671	\$2,213,659	\$378,433	\$2,592,092	(\$31,421)
5220 Youth Services	\$940,396	\$793,659	(\$57,913)	\$735,746	\$204,650
5221 Sports	\$1,021,546	\$1,440,683	(\$249,936)	\$1,190,747	(\$169,201)
Total for 52 Ministry of Education, Human 53 Ministry of Health, Human Services, Family Affairs	\$103,471,433	\$102,685,625	(\$277,126)	\$102,408,499	\$1,062,934
5301 Agency Administration	\$4,278,452	\$4,437,142	\$108,002	\$4,545,144	(\$266,692)
5302 Corporate Planning	\$292,351	\$508,630	(\$152,200)	\$356,430	(\$64,079)
5303 Primary Health Care	\$49,048	\$0	\$0	\$0	\$49,048
5304 Victoria Hospital	\$18,943,451	\$18,321,565	\$68,000	\$18,389,565	\$553,886
5305 Soufriere Hospital	\$851,098	\$935,073	\$0	\$935,073	(\$83,975)
5306 Dennerly Hospital	\$637,242	\$645,107	\$1,800	\$646,907	(\$9,665)
5307 Golden Hope Hospital	\$2,090,385	\$2,356,083	\$40,914	\$2,396,997	(\$306,612)
5308 Turning Point	\$431,148	\$452,707	\$0	\$452,707	(\$21,559)
5309 Gender Relations	\$314,494	\$383,889	(\$8,800)	\$375,089	(\$60,595)
5310 Human Services	\$4,262,822	\$4,224,281	(\$47,198)	\$4,177,083	\$85,739
5311 St. Jude Hospital	\$8,063,069	\$7,350,266	\$712,805	\$8,063,071	(\$1)
5313 Senior Citizen's Home	\$561,367	\$635,859	(\$20,000)	\$615,859	(\$54,492)
5315 Primary Health Care Services	\$5,403,443	\$5,627,757	\$80,990	\$5,708,747	(\$305,304)
5316 Public Health	\$5,016,270	\$5,381,920	(\$34,102)	\$5,347,818	(\$331,548)
5317 Gros Islet Polyclinic	\$12,324	\$0	\$42,000	\$42,000	(\$29,676)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total for 53 Ministry of Health, Human Services, Total Recurrent Expenditure Capital Expenditure	\$51,206,963 \$459,886,337	\$51,260,278 \$435,111,118	\$792,211 \$4,118,936	\$52,052,489 \$439,230,054	(\$845,526) \$20,656,283
11 Governor General					
1101 Office of the Governor General	\$682,963	\$750,000	\$0	\$750,000	(\$67,037)
Total for 11 Governor General	\$682,963	\$750,000	\$0	\$750,000	(\$67,037)
12 Legislature					
1203	\$63,662	\$0	\$64,000	\$64,000	(\$339)
Total for 12 Legislature	\$63,662	\$0	\$64,000	\$64,000	(\$339)
21 Office of the Prime Minister					
2101 Agency Administration	\$9,590,908	\$9,600,000	\$1,751,621	\$11,351,621	(\$1,760,713)
2103 National Disaster Preparedness	\$1,001,260	\$15,277,376	\$890,660	\$16,168,036	(\$15,166,776)
2104 Information Services	\$344,277	\$1,344,000	(\$999,700)	\$344,300	(\$23)
Total for 21 Office of the Prime Minister	\$10,936,445	\$26,221,376	\$1,642,581	\$27,863,957	(\$16,927,512)
22 Ministry of Labour Relations, Public Service & Co-					
2201 Agency Administration	\$309,342	\$115,000	\$214,600	\$329,600	(\$20,258)
2202 Establishment	\$588,555	\$665,500	(\$4,000)	\$661,500	(\$72,945)
2205	\$6,905	\$25,000	\$0	\$25,000	(\$18,095)
Total for 22 Ministry of Labour Relations, Public 31 Ministry of Legal Affairs, Home Affairs,	\$904,802	\$805,500	\$210,600	\$1,016,100	(\$111,298)
3105 District Court	\$301,183	\$0	\$0	\$0	\$301,183
3106 Police	\$456,661	\$1,673,776	\$391,183	\$2,064,959	(\$1,608,298)
3107 Fire Services	\$591,000	\$593,164	\$0	\$593,164	(\$2,164)
3108 Prisons	\$17,250,000	\$24,200,000	\$0	\$24,200,000	(\$6,950,000)
3109 Labour	\$23,666	\$0	\$24,620	\$24,620	(\$954)
3110 Boy's Training Centre	\$11,300	\$0	\$11,300	\$11,300	\$0
3112 Substance Abuse Secretariat	\$0	\$540,000	\$0	\$540,000	(\$540,000)
Total for 31 Ministry of Legal Affairs, Home 32 Attorney General's Chambers	\$18,633,811	\$27,006,940	\$427,103	\$27,434,043	(\$8,800,232)
3201 Attorney General Chamber	\$22,618	\$858,500	\$60,000	\$918,500	(\$895,882)
Total for 32 Attorney General's Chambers 41 Ministry of Agriculture, Forestry, Fisheries & the	\$22,618	\$858,500	\$60,000	\$918,500	(\$895,882)
4101 Agency Administration	\$4,790,297	\$23,965,954	\$2,011,317	\$25,977,271	(\$21,186,974)

Government of St. Lucia Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
4102 Corporate Planning	\$95,647	\$500,000	\$0	\$500,000	(\$404,353)
4103 Marketing	\$286,570	\$296,000	\$0	\$296,000	(\$9,430)
4112 Crop Development	\$1,865,618	\$7,816,556	\$0	\$7,816,556	(\$5,950,938)
4113 Livestock Development Programme	\$354,026	\$1,666,365	\$0	\$1,666,365	(\$1,312,339)
4114 Fisheries Development	\$591,990	\$622,000	\$0	\$622,000	(\$30,010)
4115 Forest and Lands Resources Development	\$558,120	\$919,170	\$0	\$919,170	(\$361,050)
4117 Environmental Management	\$51,530	\$0	\$2,390	\$2,390	\$49,140
Total for 41 Ministry of Agriculture, Forestry, 42 Ministry of Commerce, Investments & Consumer	\$8,593,797	\$35,786,045	\$2,013,707	\$37,799,752	(\$29,205,955)
4202 Commerce & Industry	\$329,142	\$850,000	\$0	\$850,000	(\$520,858)
4203 Consumer Affairs	\$49,544	\$50,000	\$0	\$50,000	(\$456)
4204 Small Enterprise Development Unit	\$894,677	\$1,479,349	\$0	\$1,479,349	(\$584,672)
4206 Investment Coordination	\$24,924	\$25,000	\$0	\$25,000	(\$76)
Total for 42 Ministry of Commerce, Investments 43 Ministry of Communications, Works, Transport &	\$1,298,287	\$2,404,349	\$0	\$2,404,349	(\$1,106,062)
4303 Transport	\$148,662	\$1,895,000	(\$1,000,000)	\$895,000	(\$746,338)
4304 Electrical Services	\$578,032	\$580,000	\$0	\$580,000	(\$1,968)
4306 Road Infrastructure	\$21,295,004	\$33,330,000	\$7,987,549	\$41,317,549	(\$20,022,545)
4307 River & Sea Defence	\$1,026,266	\$4,100,000	\$0	\$4,100,000	(\$3,073,734)
4308 Public Buildings and Grounds	\$556,631	\$500,000	\$60,000	\$560,000	(\$3,369)
4309 Post Office	\$250,000	\$250,000	\$100,530	\$350,530	(\$100,530)
4310 Public Utilities Services	\$5,159,000	\$1,590,000	\$4,816,000	\$6,406,000	(\$1,247,000)
Total for 43 Ministry of Communications, Works, 44 Ministry of Finance, Int. Financial Services &	\$29,013,595	\$42,245,000	\$11,964,079	\$54,209,079	(\$25,195,484)
4401 Agency Administration	\$7,596,710	\$21,107,209	(\$9,928,996)	\$11,178,213	(\$3,581,503)
4402 Accountant General	\$1,909,013	\$1,800,000	\$0	\$1,800,000	\$109,013
4403 Office of the Budget	\$2,074,442	\$2,175,000	(\$4,188)	\$2,170,812	(\$96,370)
4404 Inland Revenue	\$163,260	\$850,000	(\$343,500)	\$506,500	(\$343,240)
4405 Customs and Exercise	\$284,799	\$185,500	\$169,000	\$354,500	(\$69,701)
4407 Statistics	\$791,177	\$556,000	\$237,000	\$793,000	(\$1,823)
4408 Research Development and Policy	\$285,054	\$565,200	\$0	\$565,200	(\$280,146)
4409 Planning	\$9,685	\$0	\$0	\$0	\$9,685
Total for 44 Ministry of Finance, Int. Financial	\$13,114,140	\$27,238,909	(\$9,870,684)	\$17,368,225	(\$4,254,085)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
45 Ministry of External Affairs, International Trade and					
4503 Foreign Missions	\$8,119,448	\$85,000	\$8,275,350	\$8,360,350	(\$240,902)
Total for 45 Ministry of External Affairs,	\$8,119,448	\$85,000	\$8,275,350	\$8,360,350	(\$240,902)
46 Ministry of Tourism					
4602 Corporate Planning and Development	\$1,565,792	\$5,800,000	\$0	\$5,800,000	(\$4,234,208)
4604 Marketing and Promotion	\$14,125,800	\$13,650,000	\$500,000	\$14,150,000	(\$24,200)
4605 Parks and Beaches Commission/National Conservation Authority	\$5,769,150	\$3,000,000	\$2,782,500	\$5,782,500	(\$13,350)
Total for 46 Ministry of Tourism	\$21,460,742	\$22,450,000	\$3,282,500	\$25,732,500	(\$4,271,758)
47 Ministry of Planning, Development, Environment &					
4701 Agency Administration	\$372,277	\$2,290,000	\$84,000	\$2,374,000	(\$2,001,723)
4702 Land Administration	\$19,986,147	\$64,203,507	\$373,164	\$64,576,671	(\$44,590,524)
4703 Planning	\$39,410	\$74,500	(\$1,195)	\$73,305	(\$33,895)
Total for 47 Ministry of	\$20,397,834	\$66,568,007	\$455,969	\$67,023,976	(\$46,626,142)
51 Ministry of Social Transformation, Culture & Local					
5103 Local Government	\$2,208,689	\$4,937,834	\$429,017	\$5,366,851	(\$3,158,162)
5105 Cultural Development	\$839,769	\$1,156,093	\$371,264	\$1,527,357	(\$687,588)
Total for 51 Ministry of Social Transformation, Culture & Local	\$3,048,458	\$6,093,927	\$800,281	\$6,894,208	(\$3,845,750)
52 Ministry of Education, Human Resource					
5201 Agency Administration	\$766,825	\$500,000	\$280,000	\$780,000	(\$13,175)
5202 Corporate Planning	\$5,190,920	\$4,088,697	\$1,964,620	\$6,053,317	(\$862,396)
5205 Plant & Equipment	\$1,865,922	\$1,600,000	\$1,780,307	\$3,380,307	(\$1,514,385)
5207 Primary Education	\$1,054,500	\$1,230,000	\$0	\$1,230,000	(\$175,500)
5208 Secondary Education	\$310,000	\$180,000	\$130,000	\$310,000	\$0
5210 Technology Education	\$371,142	\$4,821,516	\$0	\$4,821,516	(\$4,450,374)
5211 Adult & Continuing Education	\$262,209	\$262,209	\$0	\$262,209	\$0
5212 Special Education	\$20,000	\$20,000	\$0	\$20,000	\$0
5216 Educational Evaluation & Examination	\$0	\$65,000	(\$65,000)	\$0	\$0
5219 Human Resource Development	\$37,831	\$50,000	(\$7,895)	\$42,105	(\$4,274)
5220 Youth Services	\$235,830	\$1,250,000	\$0	\$1,250,000	(\$1,014,170)
5221 Sports	\$5,410,981	\$7,400,000	\$2,116,180	\$9,516,180	(\$4,105,199)
Total for 52 Ministry of Education, Human	\$15,526,161	\$21,467,422	\$6,198,212	\$27,665,634	(\$12,139,473)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended March 31, 2001

	2001 Actual	2001 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
53 Ministry of Health, Human Services, Family Affairs					
5301 Agency Administration	\$461,883	\$580,000	\$13,500	\$593,500	(\$131,617)
5303 Primary Health Care	\$382,917	\$501,183	\$0	\$501,183	(\$118,266)
5304 Victoria Hospital	\$1,652,505	\$7,020,000	\$0	\$7,020,000	(\$5,367,495)
5307 Golden Hope Hospital	\$323,390	\$400,000	(\$13,500)	\$386,500	(\$63,110)
5308 Turning Point	\$34,802	\$40,000	\$0	\$40,000	(\$5,198)
5309 Gender Relations	\$316,700	\$995,122	\$0	\$995,122	(\$678,422)
5310 Human Services	\$234,966	\$1,700,000	\$0	\$1,700,000	(\$1,465,035)
5311 St. Jude Hospital	\$83,698	\$0	\$83,698	\$83,698	\$0
Total for 53 Ministry of Health, Human Services, Total Capital Expenditure	\$3,490,861	\$11,236,305	\$83,698	\$11,320,003	(\$7,829,142)
Total Recurrent and Capital	\$155,307,621	\$291,217,280	\$25,607,395	\$316,824,675	(\$161,517,054)
	\$615,193,957	\$726,328,398	\$29,726,331	\$756,054,729	(\$140,860,771)

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
DOMESTIC DEBT					
Development Bonds	ECD 25,000,000	1992. For Developing Projects	ECD	24,979,000	24,979,000
	ECD 30,000,000	1996. For Developing Projects	ECD	13,264,800	13,264,800
	ECD 45,000,000	1997. For Developing Projects	ECD	45,000,000	45,000,000
NCB - Purchase of Police Vehicles	ECD 1,324,221	1992. For purchase of Police Vehicles	ECD	228,346	228,346
NCB - Overdraft turned Loan - Water Front	ECD 2,000,000	1992 Overdraft turned into loan -Water Front Project.	ECD	342,423	342,423
NCB - Purchase of Communications Equipt	ECD 750,000	1992 For Purchase of Tele-communication equipment.	ECD	153,680	153,680
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	2,474,972	2,474,972
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	4,275,724	1,606,817
Assistance To Banana Farmers		1997.To provide working capital for SLBGA. Road reconstruction and drainage.			
National Commercial Bank	ECD1000000		ECD	535,963	535,963
CIBC Caribbean Ltd	ECD1000000		ECD	568,598	568,598
Royal Bank of Canada	ECD1000000		ECD	568,170	568,170
Bank of Nova Scotia	ECD1000000		ECD	437,482	437,482
Barclays Bank	ECD1000000		ECD	187,135	187,135
Caribbean Banking Corporation	ECD1000000		ECD	571,866	571,866
Co-operative Bank	ECD1000000		ECD	623,087	623,087
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 experience to unemployed persons.	ECD	11,503,147	11,503,147
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

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
Castries City Council/Mindoo Phillip Park	ECD 1,100,000	1992. Rehabilitation of Mindoo Phillip Park	ECD	220,962	220,962
S.L.B.G.A. Debt	ECD 33,896,286	1998 Government Assumption of SLBGA Debt	ECD	31,058,193	31,058,193
National Commercial Bank	ECD 4,175,830		ECD	4,130,352	4,130,352
Bank of Nova Scotia	ECD 1,008,773		ECD	924,492	924,492
Barclays Bank	ECD 1,012,503		ECD	984,447	984,447
St. Lucia Cooperative Bank					
Purchase of Collingham Gardens	ECD4,200,000	2000. To purchase property for use as ambassador's residence	ECD	4,072,766	4,072,766
S.L.D.B. (Bad Debts)	ECD 2,300,000	1995. Liquidation of Governments liabilities to SLDB	ECD	146,418	146,418
SUB-TOTAL					164,083,116
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	124,871	337,152
Roseau Dam Project (OPEC)	USD 1,900,000	1990. To meet the growing domestic commercial and industrial demand for potable water.	USD	950,080	2,565,216
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	181,838	629,505
Water Supply Project/IDA	SDR 4,000,000	1990. Roseau Basin Water Development.	SDR	3,900,000	13,501,410
Water Supply Project/ IBRD	USD 2500000	1990. Roseau Basin Water Development.	USD	1,239,704	3,347,200
Purchase of Equity in SLDB/EIB	ECU 400,000	1984. To increase the Equity based of SLDB to enable to	ECU	205,000	505,346

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
Purchase of Equity in LUCELEC/EIB	ECU 2,000,000	enable it to expand its operations. 1986. To finance a project for the generation and distribution of Electrical Power in St.Lucia.	ECU	250,000	616,275
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	1,232,550
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	5,885,230
Watershed Project/IBRD	USD 2,650,000	1995. Rehabilitation works, carrying out studies for the preparation of the Watershed management plan.	USD	2,515,000	6,790,500
Basic Education Project/IDA	SDR 2,300,000	1995. Const. and refurbishing of Schools and offices	SDR	2,300,000	7,962,370
Basic Education Project/IBRD	USD 3,364,000	1995. Construction and refurbishing of Schools and Offices.	USD	2,817,864	7,608,233
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	968,793	3,353,864
Cul-De-Sac Highway/Kuwait Funds	KWD 2,500,000	1995. Building of the Cul-De-Sac Highway.	KWD	1,999,968	17,570,519
Cul-De-Sac Highway-CCCE	USD 9,000,000	1995. Building of the Cul-De-Sac Highway.	USD	8,181,818	22,090,909
Cul-De-Sac Highway-OPEC	USD 2,000,000	1995. Building of the Cul-De-Sac Highway.	USD	1,750,010	4,725,027
OECS Telecommunications Project/IDA	SDR 450,000	1998. To finance the telecommunications reform project	SDR	135,163	467,921
Poverty Reduction Project/IDA	SDR 1,200,000	1999 To Finance the poverty reduction project	SDR	276,046	955,644

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
Poverty Reduction Project/IBRD	USD 1,500,000	1999 To finance the poverty reduction project	USD	15,000	40,500
Emergency Disaster & Recovery/IDA	2,200,000	1998 To finance the emergency disaster and recovery project which is aimed at strengthening the capacity to respond to and manage disasters	SDR	447,454	1,549,041
Emergency Disaster & Recovery/IBRD	\$3,040,000	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					101,816,492
CDB/Vigie Terminal Building - 3/SFR-OR-St.	ECD 516,000	1973. For Construction of a Terminal Terminal Building at Vigie Airport.	ECD	35,243	35,243
CDB/Improvement to Hewanorra Airport - 4/SFR-OR.St.L	USD 1,000,000	1981. For Improvement of Facilities at Hewanorra Airport.	BAH	1,023	2,762
			ECD	2,383	2,383
			TTD	35,055	15,151
			USD	16,549	44,683
CBD/Construction of Feeder Roads - 6/SFR-St.L	TTD 171,657	1973. To assist in financing the cost of Feeder Roads Construction Programme.	USD	6,958	18,787
CDB/West Indies Shipping Corporation - 6SFR-R	TTD 92,215	1992. For Government's contribution and arrears of contribution to WISCO	ECU	68,181	168,073
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	437,630	760,119
			STG	77,337	302,088
			USD	5,855,424	15,809,644
CDB/13SFR-OR-St.L RIMP PROJECT	USD 2,500,000 IUD2,300,000	1992. Road Improvement and maintenance.	USD	399,898	1,079,726
			IUD	1,304,550	3,522,285
CDB/Rural Electrification 21/SFR-St.L	USD 319,846	1980. Electrification of the Areas in St.Lucia.	USD	141,833	382,949
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	347,127	937,243

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
CDB/Small Farmers Agricultural Development Project 31/SFR-ST.L	USD 1,100,000	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	40,186	99,063
			USD	291,946	788,255
			SEK	2,171	587
CDB/Feeder Roads 4th Loan 38/SFR-St.L	USD 1,919,560	1986. Construction of eight (8) Agricultural Roads 14.4KIL.	USD	895,795	2,418,645
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	392,913	1,060,864
CDB Educational Project 39/SFR-St.L	USD 876,000	1987. Vocational and Technical Project.	SDR	1,641,448	5,682,527
			USD	849,259	2,292,998
CDB/ 42 SFR -STL- Road Improvement and Maintenance Project (Feasibility study)	USD 64,000	1991. Feasibility Study re: Road Improvement.	USD	3,769	10,176
CDB/43 SFR-ST.L-Road Improvement and Maintenance Project	XDR 1,500,000	Road Improvement and Maintenance Supervision.	SDR	1,254,785	4,343,939
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	5,049,593	13,633,902
			TTD	1,197,107	517,390
			ECD	131,058	131,058
			EUR	54,173	133,541
			STG	141,414	552,377
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

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
CDB/16 SFR-St.L - Basic Education Reform	USD 1,400,000 USD 2,800,000	Infrastructure 1995. Construction and Rehabilitation of Schools and Offices.	USD	1,400,000 2,794,019	3,780,000 7,543,852
CDB/16 SFR-St.L - Assumption of Liat's Debt	USD 763,657 STG 120,828 ECU 216,042	Government's Assumption of Liat's debt in 1996.	USD STG ECU	303,821 51,230 92,158	820,317 200,110 227,179
CDB/20 SFR-OR-St.L - Disaster Mitigation	USD 3,805,000	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	USD USD	911,000 1,898,970	2,459,700 5,127,219
OECS Waste Management Project - 18/SFR-OR-St.L	USD 1,710,000	1995. To finance the OECS waste management project	USD USD	64,154 130,252	173,216 351,682
Landslide - Immediate Response - 48/SFR	USD 500,000	2000. To relocate affected residents, cleaning & clearing of the affected areas & emergency restoration of services following damage by landslide in black Mallet-Maynard Hill area	USD	417,159	1,126,330
Hurricane Lenny - Immediate Response - 49/SFR	USD 500,000	2000. To cleaning & clearing of affected areas & emergency restoration of services following damage by Hurricane Lenny in November 1999	USD	158,847	428,888
SUB-TOTAL					87,625,346
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	1,832,700	7,158,709
Casie Centrale de Cooperation Economic /Rodney Bay Sewerage Project	FF 32,000,000	1991. To finance the water treatment of the Rodney Bay Zone.	FRF	24,962,272	9,380,822

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2001

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	CURRENCY OF LIABILITY	LOAN CURRENCY BALANCE AT 31/3/01	BALANCE AT 31/3/01 (EC EQUIV.)
ECCB/Special Deposits	ECD 16,222,161	1989. Government liabilities due and outstanding to Financial institutions in respect of Special Deposits.	ECD	3,244,428	3,244,428
Purchase of Ambassador's Residence	USD 300,000	1998. To purchase of the Ambassador's residence in Washington D.C.	USD	200,287	540,774
Royal Merchant Bank/New Prison	ECD 38,000,000	1998. To partially fund the capital expenditure programme of the New Prison	ECD USD	22,316,400 3,072,119	22,316,400 8,294,721
Royal Merchant Bank/Bonds		2000 To fund development programme for 2000/2001	ECD	63,500,000	63,500,000
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					147,053,844
TOTAL					500,578,798

NOTE - The Exchange Rates prevailing at 31/3/01 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

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2001		
LIABILITY	CURRENCY LIABILITY at 31/3/2001	BALANCE AT 31/3/2001 EC Equivalent
EXTERNAL INDIRECT LIABILITIES		
ST. LUCIA AIR & SEA PORTS AUTHORITY		
Caribbean Development Bank (CDB):		
35/SFR-ST.L-Hewanorra Air Cargo	USD 161,609	436,344
10/SFR-OR-ST.L- Hewanorra Improvement	USD 4,945,091	13,351,746
11/OR - Upgrading of cruiseship facilities	USD 5,114,815	13,810,000
	ECD 500,000	500,000
Agence Francaise de Developpement (AFD)		
Improvement to Hewanorra Airport	FRF 46,427,154	17,447,324
Sub-total (SLASPA)		45,545,414
ST. LUCIA ELECTRICITY SERVICES		
European Investment Bank (EIB)		
LUCELEC Power Project	YEN 47,944	1,072,485
	STG 8,882	34,694
	SWF 118,623	190,200
LUCELEC II Power Project	USD 914,217	2,468,386
	YEN 94,132	2,105,699
	STG 155,374	606,905
Electricity Expansion / CDC Loan	STG 1,250,000	4,882,625
Generator Expansion 11 EIB	USD 8,278,139	22,350,975
Sub-total (LUCELEC)		33,711,968
NATIONAL DEVELOPMENT COPRPORATION (NDC):		
Caribbean Development Bank (CDB):		
26/SFR-ST.L-Industrial Estate V	SEK 282,263	76,324
	USD 120,173	324,466
33/SFR-ST.L-Tourist Facilities	EUR 378,814	933,814
	SEK 1,912,169	517,050
	USD 360,063	972,170

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2001		
LIABILITY	CURRENCY LIABILITY at 31/3/2001	BALANCE AT 31/3/2001 EC Equivalent
34/SFR-ST.L-Industrial Estate	SEK 1,919,338 USD 1,314,655	518,989 3,549,569
34/SFR-ST.L-Industrial Estate Additional Loan	USD 80,052	216,141
7/SFR/OR-ST.L-Industrial Estate	USD 2,092,126	5,648,741
11/SFR-OR-ST.L-Industrial Estate	USD 1,605,958 TTD 257,233	4,336,087 111,176
Sub-total (NDC)		17,204,527
ST. LUCIA DEVELOPMENT BANK (SLDB)		
Caribbean Development Bank (CDB):		
2/OR-St.L-Mortgage Finance	CAD (2,469)	(4,289)
24/SFR-ST.L-Small Industry Credit	EUR 7,813	19,259
25/SFR-ST.L-Consolidated Line of Credit	CAD 3,798 SEK 60,112 USD 115,414 EUR 4,630	6,597 16,254 311,616 11,415
6/SFR-OR-ST.L-Mortgage Finance III	CAD 7,558 SEK 27,705 USD 38,768	13,128 7,491 104,674
40/SFR-ST.L-Consolidated Line of Credit	USD 1,167,875 EUR 605,082	3,153,264 1,491,588
9/SFR/OR-ST.L-Student Loans	BZD 29,736 USD 569,474	40,144 1,537,580
12/SFR -OR -ST.L - Third Consolidated Line of Credit	USD 2,796,682	7,551,041
14/SFR-OR-ST.L-4th Consolidate Line of Credit	USD 6,379,547	17,224,778
17 SFR-OR-ST.L 5th Consolidated Line of Credit	USD 4,251,044	11,477,818
19/SFR-OR-St.L - 6th Consolidated Line of Credit	USD 4,816,625	13,004,889
21/SFR-OR-St.L - 7th Consolidated Line of Credit	USD 2,761,889	7,457,100
European Investment Bank (EIB)		
SLDB Global Loan 11 Own Resources	USD 1,072,801 STG 447,932 YEN 14,002 CHF 169,480	2,896,563 1,749,667 313,218 271,744

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2001		
LIABILITY	CURRENCY LIABILITY at 31/3/2001	BALANCE AT 31/3/2001 EC Equivalent
Agence Francaise de Developement (AFD)		
Industrial Line of Credit/Caisse Francaise	FRF 1,250,000	469,750
Refinancing Industrial & Tourism Project	USD 547,646	1,478,644
Sub-total (SLDB)		70,603,930
WATER & SEWERAGE AUTHORITY (WASA):		
Caribbean Development Bank (CDB):		
20/SFR-ST.L-Water Supplies	CAD 10,531	18,292
	USD 20,983	56,655
	SEK 588	159
	YEN 2,186	48,899
	EUR 1,142	2,816
37/SFR-ST.L-Water Supplies	CAD 406,516	706,078
	STG 130,262	508,816
	SDR 1,018,914	3,527,377
	SEK 733,574	198,358
	USD 744,023	2,008,863
Sub-total (WASA)		7,076,312
TOTAL EXTERNAL INDIRECT LIABILITIES		174,142,151
DOMESTIC INDIRECT LIABILITIES		
Castries City Council (CCC)		
Bank of St. Lucia		
Loans	ECD 220,962	220,962
Bank of Nova Scotia		
Loans	ECD 118,396	118,396
Overdraft	ECD 523,869	523,869
Total (CCC)		863,227
National Development Corporation (NDC)		
Bank of St. Lucia		
Loan	ECD 4,178,344	4,178,344
Barclays Bank PLC		
Indemnities	ECD 5,000	5,000
Canadian Imperial Bank of Commerce (CIBC)		
Overdraft	ECD 1,246,826	1,246,826
National Insurance Scheme		
Loan	ECD 1,151,617	1,151,617
Total (NDC)		6,581,787

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2001		
LIABILITY	CURRENCY LIABILITY at 31/3/2001	BALANCE AT 31/3/2001 EC Equivalent
<u>Soufriere Development Committee (SDC)</u>		
Bank of St. Lucia		
Loans	ECD 1,640,641	1,640,641
Letter of Credit	ECD 1,350,000	1,350,000
Total (SDC)		2,990,641
<u>St. Lucia Air and Sea Ports Authority (SLASPA)</u>		
Bank of St. Lucia		
Loans	ECD 11,648,669	11,648,669
Bank of Nova Scotia		
Loan	ECD 9,488,970	9,488,970
Loan	USD 714,000	1,927,800
Overdraft	ECD 1,407,634	1,407,634
National Insurance Scheme		
Loan	ECD 9,313,610	9,313,610
Total (SLASPA)		33,786,683
<u>Dennery Farmco</u>		
Bank of St. Lucia		
Loans	ECD 2,475,088	2,475,088
Total (Dennery Farmco)		2,475,088
<u>St. Lucia Fish Marketing Corporation (SLFMC)</u>		
Bank of St. Lucia		
Overdraft (Limit \$1000,000)	ECD 516,339	516,339
Bonds	ECD 40,000	40,000
Letter of Credit	ECD 220,000	220,000
Total SLFMC)		776,339
<u>St. Lucia Livestock Development Programme (SLDP)</u>		
Bank of St. Lucia		
Loan	ECD 463,459	463,459
Letter of Credit	ECD 10,000	10,000
Total (SLDP)		473,459
<u>St. Lucia Development Bank (SLDB)</u>		
Bank of St. Lucia		
Loan	ECD 4,622,674	4,622,674
Letter of Credit	ECD 27,000	27,000
National Insurance Scheme		
Loans	ECD 49,151,916	49,151,916
Total (SLDB)		53,801,590
<u>St. Lucia Marketing Board (SLMB)</u>		
Barclays Bank PLC		
Indemnities/Guarantee	ECD 85,000	85,000
Overdraft	ECD 108,835	108,835
Total (SLMB)		193,835

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2001		
LIABILITY	CURRENCY LIABILITY at 31/3/2001	BALANCE AT 31/3/2001 EC Equivalent
<u>Water and Sewerage Authority (WASA)</u>		
Royal Bank of Canada		
Overdraft	ECD 2,064,526	2,064,526
Bond	ECD 20,000	20,000
Bank of St. Lucia	ECD 8,500,000	8,500,000
Total (WASA)		10,584,526
<u>St. Lucia Broadcasting Corporation (SLBC)</u>		
Bank of Nova Scotia		
Loan	ECD 799,441	799,441
Fluctuating Overdraft	ECD 14,637	14,637
Total (SLBC)		814,078
<u>St. Lucia National Housing Corporation</u>		
Bank of St. Lucia		
Loan	ECD 10,740,250	10,740,250
Overdraft	ECD 718,286	718,286
St. Lucia Co-operative Bank		
Loan	ECD 74,221	74,221
National Insurance Scheme		
Loan	ECD 600,000	600,000
Total (HUDC)		11,532,757
<u>St. Lucia Tourist Board</u>		
Bank of St. Lucia		
Loan	ECD 4,241,986	4,241,986
Overdraft (Limit \$1,000,000)	ECD 893,443	893,443
Letter of Credit	ECD 67,400	67,400
Total (SLTB)		5,202,829
TOTAL DOMESTIC INDIRECT LIABILITIES		130,076,838
TOTAL INDIRECT LIABILITIES		304,218,989

<p style="text-align: center;">GOVERNMENT OF ST. LUCIA Statement of Contingent Liabilities as at 31st March, 2001</p>

NOTE - The exchange rates at 31/3/01 were as follow:-

	E.C.
DM	1.2605
STG	3.9061
YEN	22.3697
SDR	3.4619
ECU	2.4651
EUR	2.4651
FRF	0.3758
CAD	1.7369
SEK	0.2704
TTD	0.4322
BBD	1.35
VEB	0.0038
USD	2.7
BAH	2.7
BZD	1.35
SWF	1.6034

GOVERNMENT OF ST. LUCIA
Statement of Investments
as at 31st March, 2001

	Cost	Market
ST. LUCIA SAVINGS BANK		
EIB 8.75% 25/08/17	4,055.68	4,364.16
U.K. Gov't Treasury Bond 6.5% 07/12/03	12,311.88	12,156.12
U.K. Gov't Treasury Bond 5% 07/06/04	8,445.09	8,719.27
U.K. Gov't Treasury Bond 8.5% 07/12/05	7,688.34	7,581.98
U.K. Gov't Treasury Bond 7.25% 07/12/07	2,523.05	2,603.09
U.K. Gov't Treasury Bond 8% 27/09/13	7,714.80	7,775.19
U.K. Gov't Treasury Bond 8.75% 25/08/17	7,673.87	7,658.69
U.K. Gov't Treasury Bond 8% 07/06/21	14,139.94	14,250.25
	<u>£64,552.65</u>	<u>£60,744.59</u>
	<u>\$251,755.34</u>	<u>\$236,903.90</u>
JCF Savings Bank Cash Account	<u>£10,926.03</u>	
	<u>\$42,611.56</u>	
	<u>\$294,366.90</u>	
OTHER PUBLIC FUNDS		
CROWN AGENTS		
UK Gov't Treas. Bonds 6.50% 07/12/03	67,692.69	67,534.02
UK Gov't Treas. Bonds 5% 07/06/04	38,828.00	40,088.60
UK Gov't Treas. Bonds 8.5% 07/12/05	39,606.60	39,058.69
UK Gov't Treas. Bonds 7.25% 07/12/07	36,188.58	37,235.56
UK Gov't Treas. Bonds 8% 27/09/13	39,859.80	40,171.82
UK Gov't Treas. Bonds 8.75% 25/08/17	33,591.28	33,524.81
UK Gov't Treas. Bonds 8.% 07/06/21	77,906.31	78,233.87
Br. Guiana Dem. Rlwy Perm Anns GBP1	1,130.90	848.18
Br. Guiana Dem. Rlwy 4%	778.80	681.45
EIB 8.75% 25/08/17	24,841.04	26,730.48
	<u>£360,424.00</u>	<u>£364,107.48</u>
	<u>\$1,405,653.60</u>	<u>\$1,420,019.17</u>

GOVERNMENT OF ST. LUCIA
Statement of Investments
as at 31st March, 2001

	Cost
FIXED DEPOSITS – COMMERCIAL BANKS	
Bank of St. Lucia	20,606,184.39
Caribbean Banking Corporation	1,168,103.15
Bank of Nova	
Scotia	1,710,190.07
Eastern Caribbean Central Bank	5,673,610.18
St. Lucia Co-operative Bank	3,285,952.56
Due from Sinking Fund (Treasury Bills) C.B.C.	
	<u>32,444,040.35</u>
	<u>33,849,693.95</u>
J.C.F St. Lucia Reserve Fund	<u>£59,371.28</u>
	<u>264,647.81</u>
CALL ACCOUNT FIXED DEPOSITS	
Bank of St. Lucia	11,617,732.55
Caribbean Banking Corporation	14,352,876.80
Bank of Nova	
Scotia	2,544,000.24
	<u>28,514,609.59</u>
FIXED DEPOSIT– SUNDRY ACCOUNT	
Bank of St. Lucia	8,344,220.58
Bank of Nova	
Scotia	2,408,549.26
Royal Bank of Canada	814,850.43
Caribbean Banking Corporation	9,265,361.17
Due from Sinking Fund (Treasury Bills) C.B.C.	
	<u>20,832,981.44</u>
STATUTORY DEPOSITS – INSURANCE Companies	
Bank of St. Lucia	6,010,235.19
Bank of Nova	
Scotia	1,778,200.55
	<u>7,788,435.74</u>
BONDS 2000 CALL ACCOUNT	
Caribbean Banking Corporation	<u>2,000,000.00</u>
TOTAL OTHER PUBLIC FUNDS	<u>93,250,368.53</u>

Exchange rate £1 = EC\$4.3571

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2001

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, 2001 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, 2001

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 organisations 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	42,611.56
St. Lucia Reserve Fund	264,647.81
	<hr/>
	\$307,259.37
	<hr/>

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2001

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	\$49,553.64
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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

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, 2001

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.

11. 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 2001 was \$2,055.96.

12. 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 2001 there was a balance of (\$857,735.80).

13. General Post Office and Out District Post Offices

The total value of cash on hand, stamps and stamped stationery, postal orders at March 31st 2001 was \$20,672,421.62

Cash on hand	\$75,352.62
Stamps and Stamped Stationery	\$20,314,190.43
Postal Orders	\$282,578.57
Phone Cards	\$300.00
	<u>\$20,672,421.62</u>

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2001

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

Registered Letters	1,098
Parcels and Small Pkts.	989
EMS Letters/Pkts.	1
Un-issued Money Order Forms	715

14. Government Shareholdings

The Government of Saint Lucia's shares/investments in the following Corporations and Institutions at March 31st 2001 is \$297,512,860.

SHARES

Caribbean Development Bank	2,610,242
Caribbean Food Corporation	51,335
International Finance Corporation	112,904
LIAT (1974) Limited	267,000
National Commercial Bank of St. Lucia Ltd.	18,482,900
Saint Lucia Development Bank	16,854,105
Saint Lucia Electricity Services Limited	9,564,210
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	68,843,711

OTHER INVESTMENTS

International Monetary Fund	52,966,845
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	42,249,970
St. Lucia Livestock Development Co. Ltd.	168,924
	<u>228,669,149</u>
GRAND TOTAL	<u>297,512,860</u>

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2001

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 0.4543 at March 31st, 2001.
- (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 2001.
- (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 2001.

15. 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.

16. Sinking Funds

At 31st March 2001 the following funds were held in fixed deposits as follows:-

National Savings and Development Bonds - Series V	\$21,423,232.65
National Savings and Development Bonds - Series VI	\$7,191,026.03
National Savings and Development Bonds - Series VII	\$5,000,000.00
Treasury Bills	\$16,416,193.72
SLBGA	\$3,089,297.40
Cul-De-Sac	\$877,616.01
Bonds	\$4,800,000.00
ECCB	\$787,407.56
	\$59,584,773.37

During the financial year there was the disbursement of funds as it relates to a bond issue of \$63.5M with Royal Merchant Bank and Finance Company Limited of Trinidad and Tobago. \$23.2M was withheld and placed in a sinking fund to support this issue. However, as the sinking fund was not included in the Estimate of Expenditure for the financial year the amount was placed to an Advance account, as per the Finance Act. The amount will be expensed upon the approval of a Supplementary Estimate. At that time, the sinking fund balance will be \$82,884,773.

17. Treasury Bills

The amount of \$94,889,568 represents the total purchase price. Discount to be recorded as expenditure on the due date of each bill.

18. 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.

SECTION I

INTRODUCTION

1.1 The financial statements of the Government of Saint Lucia for the year ended March 31st 2001 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.

1.6 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 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.

1.7 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 financial year 2000/2001, the Audit Office 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 2000/2001 was \$473,449,913. There was a shortfall in recurrent revenue of \$41,422,406 when compared to the recurrent revenue estimate of \$514,872,319. Actual capital revenue reported was \$111,271,975. There was a shortfall of \$100,187,090 when compared to estimated capital revenue of \$211,459,065.

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.

3.3 We were unable to compare the figures on the Detailed Statement of Revenue with the figures on the Annual Abstract of Revenue because of the form in which the information was presented. The Detailed Statement showed the information on a Ministry per Ministry basis, but the information on the Abstract was showed on a revenue item basis.

- **Local contribution to Capital Expenditure**

3.4 The statement appended to the Annual Abstract Account revealed that recurrent revenue available for contribution to capital revenue was \$135,635,576.

- **Expenditure**

3.5 The approved estimated recurrent expenditure for the financial year was \$435,111,118, while the actual recurrent expenditure was \$459,886,337. This was \$24,775,219 in excess of the estimated recurrent expenditure figure.

3.6 The approved capital expenditure estimated for the financial year according to the Annual Abstract of Expenditure was \$291,217,280. Actual capital expenditure was \$155,307,621. There was under expenditure of \$135,909,653.

- **Supplementary provisions**

3.7 For the financial year there were five hundred and twenty-three (523) virement warrants totaling \$18,966,932.39 and one hundred and twenty-four (124) reallocation warrants totaling \$23,580,480.06. Virement warrants are used to transfer 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**

3.8 Total recurrent and capital revenue reported in the accounts was \$584,721,888 while total recurrent and capital expenditure was \$615,193,957. There was excess expenditure of \$30,472,069.

- **Unauthorized Expenditure**

3.9 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...”

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

“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.”

3.11 Notwithstanding the fact that total expenditure for the financial year was less than estimated expenditure, expenditure of \$47,884,645.45 was incurred in excess of the amount appropriated by Parliament to various Ministries and Departments.

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

MANAGEMENT’S RESPONSE:

Corrections have been made to all expenditure accounts with credit balances. All differences between actual recurrent expenditure posted in the Accountant General’s ledger and the actual expenditure shown in the Detailed Statement of Expenditure have been addressed.

Also, differences between the revised estimates for capital expenditure reported in the Annual Abstract by Head and the revised estimates reported on the Statement of Expenditure by Sub Head have been resolved

The effect of Virement and Reallocation warrants are correctly reflected in the Detailed Statement of Expenditure and the Annual Abstract for recurrent expenditure.

SECTION IV

THE STATEMENT OF ASSETS AND LIABILITIES

Cash on Hand

4.1 The balance sheet as at March 31, 2001 disclosed cash on hand as \$1,229,027.00. The composition of total cash and the comparative figures for the previous year are given in the table below:

Cash Account	2001 \$	2000 \$
Castries	1,026,291.46	1,146,911.70
Anse La Raye	18,113.01	11,551.34
Dennery	34,650.90	10,518.29
Gros Islet	8,520.94	2,416.07
Micoud	6,704.13	9,365.76
Soufriere	43,305.21	56,374.76
Vieux Fort	91,441.12	79,158.50
Total	1,229,026.77	1,316,296.42

4.2 Except for Gros Islet, all other accounts were reconciled.

4.3 We were able to verify that the total of all cash balances reflected on the Cashiers Certificate at year end was equivalent to the cash on hand figure disclosed on the balance sheet.

4.4 The figure of \$1,229,027.00 disclosed on the balance sheet presents fairly the cash on hand as at March 31st, 2001.

Cash in Bank - Accountant General

4.5 Bank balances as at March 31st, 2001 was \$54,069,505. The cash in bank for the year was significantly lower than the previous financial year by \$31,979,653.

4.6 This year's figure comprised the following:

Account	Amount \$
NCB – J.C.F. Crown Agent	829,594.87
E.C.C.B. Cash Account	7,575,155.86
NCB – Supply & Control Account	2,272,336.96
NCB – Sundry Account	1,290,434.20
NCB – New Hospital Building Fund	49,553.64
NCB – Banana Levy	124.53
NCB Call Account	4,851,829.84
Barclays Bank	3,477,191.42
Sundry Call Account	11,615,766.06

Account	Amount \$
Stabex Budgetary Support	5,490.49
Supply Call	4,078,170.20
C.B.C. General	1,427,541.39
Bonds 2000 Call A/C	8,570,869.84
Stabex Call Account	6,998,049.39
BOSLU – Financial Services – Call Ac	176,431.17
Prison Contingency Fund	850,965.00
TOTAL	54,069,504.86

4.7 As stated in the previous reports, ECCB accounts 31070103 and 31070102 were omitted from the balance sheet. As at March 31st, 2001 these accounts had balances of \$2,055.96 and (\$857,735.80) respectively.

4.8 In our opinion the amount of \$54,069,505 disclosed on the balance sheet is fairly presented.

MANAGEMENT’S RESPONSE:

The Accountant General’s Department will be taking the necessary steps to ensure that the two ECCB accounts are reflected on the balance sheet

Cash in bank – Sundry Ministries

4.9 The balance sheet disclosed Cash in Bank - Sundry Ministries for the year ended March 31st 2001 as \$27,472,330.00.

4.10 Approximately 33% or twenty-one (21) bank accounts out of a total of sixty five (65) were either not reconciled or bank statements were not submitted.

4.11 In light of this, we are unable to determine whether the bank balance figure of \$27,472,330.00 shown on 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

4.12 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.

4.13 As at March 31, 2001 the balance sheet showed total imprests as \$1,693,551.

4.14 We found that the balances for some imprest accounts were brought forward from the previous financial year. These imprest were:

Head	Object	Description/Imprest	Balance
3101001	0534523	Payments in connection with Commiss	\$40.00
3101001	0534552	Regis. High Court	\$100.00
2101001	0534562	Prime Minister's Office	\$100.00
3102000	0534563	Short Term Work Experience Programm	\$237,176.37
2101001	0534566	Caricom Heads of Govt Summit	\$300,000.00
4301001	0534572	Sulphur Springs Tourism Project	\$300,000.00
2104001	0534573	P.M'S Office Information Project	\$300,000.00
2101001	0534574	Independence Anniversary Celebration	\$69,200.00

Auditor's note: Except for account 2101001 0534572 Independence Anniversary Celebration for \$69,200.00 which was retired in 2005, all the other accounts are included in the Memorandum to Cabinet seeking permission for these accounts to be written off.

4.15 In addition, three (3) imprests which were issued during the financial year were not retired by the dates indicated on the warrants. These imprests were:

Account	Imprest Warrant No. and Description	Imprest Account/ Closing Balance
4101001-0534596	32-Water Resource Mngt. Unit	\$356,173.00
5218001-0534600	39-Petty Cash Central Library	\$500.00
2101001-0534603	42-Constr. of Houses at Celine-Soufriere	\$430,000.00

Auditor's note: Account 4101001-0534596 Water Resource Management Unit for \$356,173.00 was retired in 2003 and account 5218001- 0534600 Petty Cash Central Library for \$500.00 which was retired in 2005. The other account 2101001-0534603 construction of Houses at Celine-Soufriere for 430,000.00 was included in the Memorandum to Cabinet seeking permission for these accounts to be written off.

4.16 We would like to stress that unretired imprests, may give misleading information as they may very well be fully expended or contain some elements of expenditure in which case they cannot be classified as an asset. In fact, if there was adherence to the above Financial Regulation then, 'Imprest' would not have been an asset item on the Balance Sheet.

4.17 Given the implication of possible misinformation, **we recommend that a system be put in place to ensure that all imprest holders retire their imprest on or before the end of the financial year in compliance 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.

Drafts and Remittances

4.18 As at March 31st, 2001 the total of Drafts and Remittances was \$301,170.00.

4.19 The figure comprised the following:

Account	Description	Amount
44020010535004	Sub-collector Micoud	20,000.00
44020010535005	Sub-collector Soufriere	<u>281,169.71</u>
Total		<u>301,169.71</u>

4.20 We were unable to verify the figure for the Micoud Sub-Collector due to the unavailability of some of the supporting cash sheets.

4.21 We found that the accounts were not reconciled monthly. Instead, they were reconciled at year end.

4.22 Consequently, we are unable to determine whether the figure of \$301,170.00 is fairly stated.

MANAGEMENT'S RESPONSE:

All Draft and Remittance reconciliations were done prior to the relocation of the Accountant General Department's main office and store rooms. The Micoud Sub Collector's cash sheets were among the documents misplaced during the transition. The outstanding balances were cleared in the following financial year 2001/2002 as indicated on the reconciliation statement.

Advances - Personal

4.23 These are advances 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). They consist of personal loans, advances for the purchase of motor vehicles, and for the payment of insurance premiums for employee owned vehicles.

4.24 The total of personal advances reported on the balance sheet, at March 31, 2001 was \$1,393,884.00. However, the reconciliation statement showed a balance of \$1,347,601.82. This was a difference of \$46,282.18 which was classified as an unreconciled balance on the reconciliation statement.

4.25 For reporting purposes personal advances were classified as follows:

	2000/2001
	\$
Current advances being repaid	216,946.33
Outstanding advances	<u>1,176,937.96</u>
	<u>1,393,884.29</u>

4.26 At the beginning of the financial year, the outstanding advances due and unpaid were \$1,266,022.13. At the close of the financial year the balance was \$1,176,937.96. It meant that during the year \$77,084.17 or 6% of that amount was repaid. Based on this percentage we conclude that there has not been a significant improvement in the repayment of these advances.

4.27 As we have expressed in past audits, we are doubtful as to the collectibility of these advances because most of the loans beneficiaries were no longer employed with the government.

4.28 We were unable to verify outstanding advances of \$1,176,937.96 because the individual cards were not submitted. We were informed that the cards were misplaced when the Accountant General's Department was relocated. Also, repayments of advances could not be verified because the receipts were not available.

4.29 Given these findings, we are unable to express an opinion as to whether the figure of \$1,393,884.00 reflected as personal advances at March 31, 2001 is fairly stated.

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

4.30 At March 31, 2001, the balance sheet reported Advances - Other Governments as \$3,013,548. Comparative figures for 1999/2000 are as follows:

Government	Balance as at	
	31.03.01 \$	31.03.00 \$
Anguilla	14,235	0
Antigua	886,327	830,736
Barbadoes	6,147	6,147
British Virgin Islands	50,792	55,099
Dominica	201,810	136,266
Grenada	252,172	214,693

Government	Balance as at	
	31.03.01 \$	31.03.00 \$
Guyana	38,348	38,348
Jamaica	169,040	155,923
Monsterrat	57,250	42,036
St. Kitts	131,267	94,384
St. Vincent	1,127,089	1,067,711
Trinidad	79,073	79,600
TOTAL	3,013,548	2,720,942

4.31 The amount owed to the Government of Saint Lucia for payments made on behalf of other countries increased by \$292,606 or 11% over the previous year's figure of \$2,720,942.

4.32 The results of the audit showed that the Government of Saint Lucia paid pension and gratuity of \$534,162.11 on behalf of ten (10) countries but was reimbursed \$241,556.22 by nine (9) of these countries.

4.33 We did not receive any confirmations from the other governments. Further, the individual accounts were not reconciled.

4.34 As expressed in previous audits we are concerned about the collectibility of long outstanding receivables from these governments.

4.35 Therefore, we are unable to express an opinion on whether the figure of \$3,013,548 in respect of other governments is fairly stated.

4.36 We would also like to recommend to the Accountant General that confirmations/acceptances of amounts owed to the Government of Saint Lucia be sent out to these various governments. We further recommend that the Accountant General consults with the relevant government officials with a view to developing an action plan aimed at recovering the amounts owed to the Government of Saint Lucia.

MANAGEMENT'S RESPONSE:

The comments and recommendation of the Director of Audit are duly noted.

Other Advances

4.37 This category consisted of authorized advances to individuals, departments of government, statutory corporations. Balances at March 31, 2001 with comparatives for 1999/2000 were as follows:

Authorized Advances	Balance As At	
	31.03.01 \$	31.03.00 \$
Advances of Gratuity	1,305,849	1,230,160
Advances of Salary	57,001	17,205
Advances of Subsistence	1,778,396	1,381,338
Departments & Statutory Corporations	44,121,164	12,633,223
Total	47,262,410	15,261,926

4.38 For several years now we have been reporting that a number of advances are unlikely to be recovered because of the length of time that they have been outstanding. To date no action has been taken. As a result, these advances were reflected as assets.

4.39 We are urging the Accountant General to take action on this matter because it is our opinion that these advances should not be reflected as assets.

Authorized Advances – Individuals

4.40 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

4.41 At March 31 2001 total advances of gratuity was \$1,305,849. We found that included in the gratuity listing were three amounts that should have been written off. These were:

Name	Date	Amount \$
Ornan Reece	18/05/84	5,000.00
Allan Marshall	29/11/89	10,173.28
Mathew Christopher	23/08/89	7,000.00
Total		22,173.28

4.42 It is highly unlikely that these advances will be collected because, in addition to the length of time that they have been outstanding the persons to whom these advances were given are either dead or no longer employed with the government. Therefore, every effort should be made to have them written off.

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

Advances of Salary

4.43 At March 31, 2001 advance of salary was \$57,001 compared to \$17,205 in 1999/2000.

4.44 We found that there were outstanding advances at the end of the financial year, which were not recovered within the time and in accordance with the terms stipulated. These advances amounted to \$41,950.52.

Advances of Subsistence

4.45 The total of advances of subsistence at March 31, 2001 was \$1,778,396.

4.46 The list of advances of subsistence showed that some officers had as many as five (5) to forty (40) outstanding advances. Therefore, officers were granted advances before they had retired previous advances granted to them. This practice is not in accordance with Staff Order 7.5.

4.47 Advances brought forward from previous financial years totalled \$806,861.42. Some of these were to government officials who were no longer employed with the government, or have since passed away. Therefore, it is highly unlikely that these advances will be retired.

4.48 Further, the reconciliation statement also revealed an un-reconciled balance of \$19,756.95.

4.49 In the 1997 Audit report a recommendation that the system for retiring advances should be reviewed was made and the Accountant General responded that ***“a new system designed to adequately address government business needs will be proposed.”*** He also agreed that, ***“given the age and unlikelihood of retirement of these advances that authority should be sought to charge such advances to expenditure.”*** He further went on to state that, ***“consequently, action has been in this regard.”*** As at the time of writing this memorandum and based on the listing of advances of subsistence, we saw no evidence that this was done.

4.50 We recommended that the current system of retiring advances be reviewed with a view to ensuring the timely recording of all the related transactions and that the promise of seeking authority to write off long outstanding advances be effected at the soonest.

4.51 Management responded that the Department has been in consultation with the Office of the Prime Minister in order to reduce the number of outstanding advances. Most of the outstanding advances are due to timing differences between submission of documents to the Office of the Prime Minister and the clearing of the advance in the Accountant General's Department.

4.52 We are concerned because to date the recommendation has not been implemented and the problem is continuing. We urge the Accountant General to seek authority to charge advances to expenditure and thus reflect a more accurate account of Government's financial position.

Auditor's note: We note that some of these accounts were included in the Memorandum to Cabinet seeking permission to write off these accounts.

Authorized Advances -Departments

4.53 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.

4.54 As at March 31, 2001 the balance reflected as Authorized Advances-Departments was \$44,121,164. For the prior year the figure was \$12,633,233. This represented an increase of \$31,487,931 or 249 %.

4.55 Included in the figure are a number of accounts that have been in existence over the last four financial years and the balances have been carried forward 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
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
4402001-0533091	Overseas Development Administration	81,135.11

Auditor's note: *Except for account 3109001-0533185 Windjammer clothing all other accounts were included in the memorandum to Cabinet for permission to write off these accounts.*

4.56 The total for authorized advances included a total of \$200,289.16 representing shortage of cash.

4.57 Included in the Statement of Advances is a sum of \$9,887,719 for returned cheques. This represented an increase of \$ 4,460,616.88 or 82% over last year's figure of \$5,427,102.35. A list of those cheques was provided. According to a report from the Accountant General the reported figure was not representative of the actual amount because there were many transactions relating to repayments which were not journalized. Consequently, we were unable to ascertain the accuracy of this amount reflected in the accounts.

4.58 We found that there were advance accounts with credit balances totalling \$218,732.

4.59 We also found that the total of personal and other advances was in excess of 2% of reported recurrent revenue for the previous year. This is a violation of Section 29 (2) of the Finance (Administration) Act No. 3 of 1997.

4.60 Based on the preceding, we are unable to determine whether the figure of \$51,669,841 is fairly presented.

4.61 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 in accordance with the Act.

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

4.62 Included on the balance sheet at March 31, 2001 was a suspense account of \$3,080,349.

4.63 We are of the opinion that, the suspense account should not be included as a balance sheet item.

Auditor's note: *We note that the balance of the suspense account was included in the Memorandum to Cabinet seeking permission to write off the balance in the account.*

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

4.64 As at March 31, 2001 investments held by the Government of Saint Lucia totaled \$93,561,148. This amount represents Other Public Funds of \$93,266,781.00 and Savings Bank of \$294,367.00.

4.65 Details with comparative figures for 1999/2000 are as follow:

Description	2000/2001 \$	1999/2000 \$
Other Public Funds	93,266,781	69,704,384
Savings Bank	294,367	322,459
Total	93,561,148	70,026,843

4.66 Similar to previous financial years, investments under Other Public Funds continued to be greater than the figure on the Statement of Investments by \$16,412.61. In response to an audit query in a previous audit the Accountant General indicated that this was a balance of funds in an account in Lloyds Banks of England from 1989 and since there was no confirmation and no supporting documentation to claim ownership, a request would be submitted to Cabinet to “write off” the amount.

4.67 Consequently, the actual investment continues to be overstated on the balance sheet and in the accounts.

Auditor’s note: *This amount was included in the Memorandum to Cabinet seeking permission for write off.*

4.68 In addition, two (2), certificates, numbers 2178 and 2179, valued at \$5,000,000.00 and \$10,000,000.00 respectively, which matured on October 11, 2000 were included in total investment figure. Consequently, the investment figure was overstated by \$15,000,000.00. Also, certificate number 2616 valued at \$5,000,000.00 was omitted from the accounts.

4.69 As a result of the preceding, we are unable to determine whether the figure of \$93,561,148 presents fairly the value of investments held by the Government of Saint Lucia as at March 31st, 2001.

MANAGEMENT’S RESPONSE:

- 1. The investments represented by certificates 2178 and 2179 for \$5,000,000 and \$10,000,000 respectively, matured on 11.10.2000*
- 2. The amounts were reinvested and new certificates, numbers 2140 and 2412 for \$5,000,000 and \$10,000,000 respectively, were issued.*
- 3. Upon maturity of the investments as indicated in 2 above on 11th January, 2000, the amounts were again reinvested for a period of three months, which matured on 11th April, 2001. The investments were represented by certificates numbers 2616 and 2615 for \$5,000,000 and \$10,000,000 respectively.*

Corrections have been made to the certificate numbers on the Listing of Investments. Also, copies of the investment certificates are available in support of the figure of \$93,561,843 representing Other Public Funds.

Bank Advances

The balance sheet at March 31, 2001 showed Bank Advances – Accountant General as \$13,806,957. The amount reflected an increase of \$2,963,920 or approximately twenty-eight percent (28%) over the previous year’s figure of \$10,843,037. Details with comparative figures for 1999/2000 were as follows:

Institutions	Balance as at	
	31/03/2001	31/03/2000
Royal Bank of Canada	(655,722)	(626,009)
Canadian Imperial Bank of Commerce	(851,425)	(721,803)
Bank of Nova Scotia	(3,467,306)	(2,379,503)
1 st National Bank St. Lucia Limited	(1,046,637)	(934,976)
Barclays Bank PLC	(1,172,901)	(839,616)
National Commercial Bank	(6,612,966)	(4,971,475)
Caribbean Banking Corporation	-	(312,068)
Comptroller of Inland Revenue	-	(57,587)
Total	(13,806,957)	(10,843,037)

4.71 Again, this year, the accounts were reconciled on a yearly rather than on a monthly basis. The loan payments, service charges, overdraft charges and stamp duties for the entire year were taken into account at the end of the financial year. Such a practice increases the risk of producing inaccurate financial information.

4.72 In our opinion the advances figure presented in the balance sheet as at March 31, 2001 is fairly presented.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

Vouchers Payable

4.73 The balance sheet as at March 31, 2001 showed vouchers payable as \$21,455,435.

Auditor's note: Note 7 to the balance sheet indicated that differences between the listing and the General Ledger were placed in the suspense account until they can be investigated.

4.74 Based on the preceding, we are of the opinion that the vouchers payable figure as at March 31, 2001 is not fairly stated.

MANAGEMENT'S RESPONSE:

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

Special Public Fund

4.75 The balance sheet at March 31, 2001 reflected an amount of \$49,554 in the Special Public Fund. The amount represented the balance in the New Hospital Building Fund.

4.76 The Accountant General's Department did not provide a list of the contributions made to the Fund for the period under audit. Total contributions as per the reconciliation statement were \$510.00. These contributions were verified against the bank statements.

4.77 The amount of \$49,554.00 presents fairly the balance in the Special Public Fund at March 31, 2001.

Deposits – Other Governments

4.78 As at March 31, 2001 the amount due to other Governments was \$1,048,591. This amount reflected an increase of \$43,764 or approximately four percent (4%) over the previous year's figure of \$1,004,827. Details with comparative figures for 1999/2000 were as follows:

Government	Balance as at 31/03/2001 \$	Balance as at 31/03/2000 \$
Antigua	(280,518.02)	(258,044.91)
Barbados	(57,377.16)	(105,006.21)
Dominica	(23,325.15)	(23,810.08)
Grenada	(430,761.05)	(395,541.05)
St. Kitts	(15,864.53)	(8,988.69)
St. Vincent	(234,656.00)	(206,338.40)
Trinidad	(518.13)	(1,526.40)
Anguilla	(5,571.43)	(5,571.43)
Total	(1,048,591.47)	(1,004,827.17)

4.79 We were not provided with the statement of deposits, bank statements, reconciliation statements and other supporting documentation. Consequently, we were unable to verify the amounts owed to the various governments.

4.80 Similar to the previous financial year, a list of outstanding amounts owed by the Government of St. Lucia was not provided. The 1998/1999 audit revealed that the Government of Saint Lucia owes the Governments of St. Vincent, Antigua, Grenada and St. Kitts from as far back as 1997. To date none of these amounts were settled.

4.81 In light of the above, we are unable to express an opinion on the accuracy of this liability presented in the balance sheet as at March 31, 2001.

4.82 We recommend that:

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

MANAGEMENT'S RESPONSE:

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

Contribution to Disaster Office

4.83 As of March 31, 2001 the balance sheet reflected an amount of \$125,000 as Contribution to Disaster Officer, which was the same at the 1999/2000 financial year. This amount represented contributions from the following:

Contribution/Country	Balance as at March 31 st 2001 (\$)
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)

4.84 All amounts were correctly reflected in the Accountant General's accounts and the General Ledger.

4.85 We are of the opinion that the amount disclosed in the balance sheet fairly represents the Contribution to Disaster Office as at March 31, 2001.

Contingency Fund

4.86 The balance sheet as at March 31, 2001 showed that \$1,500,000 was the balance in the Contingency Fund.

4.87 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, 2001. Therefore, there was a difference of \$649,035.

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

4.89 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.

4.90 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, 2001 is not true and fair.

Sundry Deposits

4.91 At March 31, 2001 the balance sheet reflected sundry deposits as \$145,322,738. The amount reflected an increase of \$44,971,108 or approximately forty-five percent (45%) over the previous year's figure of \$100,351,630.

4.92 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.”

4.93 A total of thirty-three (33) sundry deposit accounts had debit closing balances amounting to \$881,868.49. A few of the accounts with debit balances were brought forward from previous years.

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 five (5) deposit accounts totalling \$463,871.56 which were inactive for over five (5) years. However, 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 2001)
		\$		
4301001-601011	MC&W - C.O. Williams co. Re: West Coast Road	78,061.47	1994	8
4402001-601012	10% Gratuity-Civil Service/Teachers	213,458.59	1993	9
5201001-601229	Regional Non-formal Skill Training	153,081.50	1993	9
3106001-601436	Special pay Duty - Police	3,830.00	1995	7
5201001-601446	Caution Fee Soufriere Comprehensive School	15,440.00	1994	8
Total		463,871.56		

Auditor’s note: Deposit accounts 601011, 601229 and 601436 were closed in 2005 while account 601446 was closed in 2002.

4.97 We found that Ministries/Departments did not always reconcile their sundry deposit accounts with the Accountant General’s accounts. Further, some reconciliation statements were not adequately prepared. As a result, we were unable to verify the balances reflected in the accounts.

4.98 Based on the preceding, we are of the opinion that the amount of \$145,322,738 disclosed on the balance sheet does not present fairly Government’s liability for sundry deposits at March 31, 2001.

MANAGEMENT’S RESPONSE:

The remaining Sundry Deposit Accounts with debit balances have been included in a Memorandum to be submitted to Cabinet for write off. If granted, the public accounts will correctly reflect the over expenditure.

Savings Bank

4.99 As at March 31, 2001 the balance sheet disclosed savings bank as \$828,505. The amount reflected an increase of \$25,486 or approximately three percent (3%) over the previous year's figure of \$803,019. The following is a break down of this year's figure:

Description	Balance as at March 31, 2000 \$
Savings Bank – Castries	(44,219.60)
Savings Bank - Anse-La-Raye	(466,683.48)
Savings Bank – Canaries	(175,653.29)
Savings Bank – Choiseul	(11.68)
Savings Bank – Dennery	(75,056.12)
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)	(2,159.03)
Savings Bank – Surplus/Deficit	(20,942.88)

4.100 Similar to the previous financial year, we were not provided with the statement of deposits and withdrawals, subsidiary ledger/cash books, reconciliation statement and other supporting documentation. Also, the records from Crown Agents in support of interest received for the year were not provided. Consequently, we were unable to verify the balances in the individual accounts.

4.101 Based on the foregoing, we are unable to express an opinion as to whether the figure of \$828,505 is true and fair.

MANAGEMENT'S RESPONSE:

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

- **Trust Funds**

4.102 As at March 31, 2001 the Government of Saint Lucia held two deposits in trust amounting to \$29,029. This amount was the same as the previous financial year. It comprised the following:

Fund	Balance as at March 31 st , 2001 \$
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 highlighted in previous Audit Reports, the Government did not pay the yearly amount of \$441.60 to the Trustees. No transactions to that effect were recorded in the Accountant General’s accounts.

4.106 Section 4 of the Ordinance gives the Trustees power to expend trust monies, in such manner as they 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 found that monies were not spent towards the relief and maintenance of the poor, aged and infirm inhabitants of Castries.

4.108 Further, the Baron Trust Fund had a debit balance of \$1,613 at March 31, 2001 while the Statement of Investments reported an investment with a market value of \$6,524.34 for the same period.

4.109 Incorrect transactions were posted to the account as far back as the 1997/98 financial year. An attempt was made to verify these transactions, however, not all supporting documentation was provided.

4.110 **We recommend that the accounts be reviewed with a view to reconciling them. In addition, all supporting documentation should be readily available upon demand by the Director of Audit.**

- **Landslide Relief Fund**

4.111 There was no movement in this account.

4.112 In light of the above, we are of the opinion that the amount of \$29,028 presented as deposits held in the trust by the Government at March 31, 2001 is fairly stated.

Auditor's Note: the balances of these trust funds were included in the list submitted to Cabinet for permission to write off these accounts.

Treasury Bills

4.113 As at March 31, 2001 Treasury Bills held by the Government of Saint Lucia totalled \$94,899,568. The amount reflected an increase of \$34,272,897 or approximately fifty-seven percent (57%) over the previous year's figure of \$60,626,671. The figure comprised of Special and Regular issue amounting to \$75,234,937 and \$19,664,631 respectively.

4.114 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 were electronically maintained and have been archived. As a result, there was a scope limitation.

4.115 Consequently, we are unable to express an opinion on the correctness of the figure of \$94,899,568 representing Treasury Bills held by the Government of Saint Lucia as at March 31, 2001.

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

4.116 As at March 31st, 2001 the Public Debt figure presented by the Accountant General was \$500,578,798. For the prior year the figure was \$478,482,419. This was an increase of \$22,096,379.

4.117 The public debt comprised the following:

Description	Amount
Domestic Debt	\$164,083,116.00
External Debt	
• Multilateral Loans	101,816,492.00
• CDB Loans	87,625,346.00
• Bilateral Loans	147,053,844.00
Total	500,578,798.00

4.118 Interest payments stated in the ledger were overstated by \$89,863.04 and principal payments were understated by the same amount.

4.119 Confirmations were not received for twenty (20) loans out of a total of seventy seven (77) loans. Although confirmations were not received, balances on the loan statement agreed with the balances on the Statement of Public Debt.

4.120 The amount of \$500,578,798 presents fairly the value of the public debt as at March 31st, 2001.

Contingent Liabilities

4.121 Contingent liabilities reported at March 31, 2001 were \$304,218,989. Figures for the financial year 2000/2001 with comparative ones for the financial year 1999/2000 are summarized in the table below:

Category	2000/2001 \$	1999/2000 \$	Variance \$
External Indirect Liabilities	174,142,151	184,928,162	
Domestic Indirect Liabilities	130,076,838	141,546,510	
Pending Litigations	Not Reported	Not Reported	
Total	304,218,989	326,474,672	22,255,683

4.122 Like the two previous financial years, claims and lawsuits - pending or threatened litigations against the Government were not reported. In the past this claims and lawsuits have been known to be quite material.

4.123 We did not receive confirmations for liabilities totalling \$9,387,831.00 listed in the table:

Description of Liability	Balance at 31.03.01
St. Lucia Air and Seaport Authority Loan – National Insurance Scheme	9,313,610
St. Lucia National Housing Corporation Loan – St. Lucia Co-operative Bank	74,221
Total	\$9,387,831

4.124 Based on the fact that the value of pending litigations was not reported, we are unable to express an opinion as to whether the figure of \$304,218,989 reported as Contingent Liabilities for the year ended March 31, 2001 is fairly stated.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

General Post Office and Out District Post Offices

4.125 Note 14 to the balance sheet, discloses the value of cash on hand, stamps and stamped stationery, postal orders and phone cards at the General Post Office, at March 31, 2001 as \$20,672,422.

4.126 We found that the value of cash on hand, stamps and stamps stationery, postal orders and phone cards for nine (9) Out District Post Offices were not included in the amount reported at March 31, 2001. We were not able to determine the total value because the declaration forms for these Post Offices were not available.

4.127 The nine Out District Post Offices were:

- Augier
- Cul De Sac
- Gadette
- Grande Riviere (Gros Islet)
- La Croix Maingot
- Millet
- Patience
- Ti Rocher
- Victoria

4.128 In the past, the amounts reported by these Post Offices were immaterial.

4.129 Except for the above discrepancies, the figure of \$20,672,422 presents fairly in all materials respects the value of cash on hand, stamps and stamped stationery, postal orders and phone cards at the Post Offices at March 31, 2001.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the discrepancies highlighted above and will be updating its records accordingly.

Government Investments and Shareholdings

4.130 As at March 31st 2001, Government's total investments in statutory bodies, related companies as well as regional and international organizations was \$297,512,860. This figure was made up of shareholdings of \$68,843,711 and other investments of \$228,669,149. It represented an increase of \$27,261,959 or 10% over last year's reported figure of \$270,250,901.

4.131 We found a difference of \$32,310,907 between the amounts detailed in the notes to the financial statements and the amounts on the list of share certificates and other investments obtained from the Accountant General. These differences were as follows:

Name of Institution	Amount given in the list of certificates and other investments \$	Amount in the notes to the financial statements \$	Difference \$
INVESTMENTS:			
Water and Sewerage Authority	\$8,439,063.00	\$42,249,970.00	\$33,810,907.00
Computer Centre	\$1,500,000.00	\$0.00	(\$1,500,000.00)
		TOTAL	32,310,907.00

4.132 The notes to the financial statements show that the government has share capital of \$3,000,000 in the Computer Center Limited. However, reported as a subsequent event was the fact that the company was technically insolvent. The company's debts far exceeded its assets and revenue inflows. The board of directors took a decision to streamline the company's operations. At March 31, 2001 the unaudited financial statements showed net assets of \$37,056.

4.133 As we reported in previous years, the Government of Saint Lucia does not have share certificates for all the shares it claims to hold. Some 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.	19,887,250.00	11,011,600.00
WINERA	625,000.00	250,000.00
Saint Lucia Fish Marketing Corporation	15.00	15.00
Total		11,261,615.00

4.134 Consequently, we are of the opinion that the figure of \$297,512,860 for Government's Investments and Shareholdings is not fairly stated.

4.135 We recommend that all Government's share investments are supported by certificates and that there is always supporting documented evidence for 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 seventeen (17) to the balance sheet disclosed the sinking fund balance as \$59,584,773 at March 31, 2001.

4.137 The figure comprised investments in fixed deposits in respect of the following debts:

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

4.138 There was a net difference of \$62,237.95 between the amounts presented on the balance sheet and the listing of fixed deposit certificates. Details are as follows:

Type of Fixed Deposit	Amount as per Financial Statement \$	Amount as per Schedule \$	Difference \$
NSDB Series V	21,423,232.65	21,755,680.27	(332,447.62)
NSDB Series VI	7,191,026.03	5,100,000.00	2,091,026.03
NSDB Series VII	5,000,000.00	12,751,135.25	(7,751,135.25)
Treasury Bills	16,416,193.72	14,774,257.10	1,641,936.62
SLBGA	3,089,297.40	3,089,715.20	(417.80)

Type of Fixed Deposit	Amount as per Financial Statement \$	Amount as per Schedule \$	Difference \$
Cul-De-Sac	877,616.01	2,176,223.50	(1,298,607.49)
Bonds	4,800,000.00	0.00	4,800,000.00
ECCB	787,407.56	0.00	787,407.56
	59,584,773.37	59,647,011.32	62,237.95

4.139 We were unable to verify fixed deposits of \$34,303,262.81 held with the various commercial banks because the certificates were not submitted. Also we did not receive any bank confirmations.

4.140 We are unable to express an opinion on the accuracy of the amount presented as the balance in Sinking Fund at March 31, 2001.

4.141 We recommend that all supporting documents are made available upon request.

MANAGEMENT'S RESPONSE:

The comments and recommendation of the Director of Audit are duly noted.

Promissory Notes

4.142 Note 10 to the Financial Statements discloses promissory notes of \$58,267,781.72 as at March 31, 2001. The amount consists 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

4.143 We are of the opinion that the amount of \$58,267,781.72 disclosed as promissory notes at March 31, 2001 is fairly stated.

Statement of Changes in Financial Position

4.144 According to the balance sheet, at March 31st 2001 total cash was \$20,958,625. There was a decrease in cash of \$12,238,435 for the financial year 2000/2001 in comparison with the financial year 1999/2000. The details are given in the table:

	2000/01 (\$)	1999/2000 (\$)	Difference (\$)
Cash on Hand	1,229,027	1,316,296	(87,269)
Cash in Bank	81,541,835	91,801,430	(10,259,595)
Bank Advances	(13,806,957)	(10,843,037)	(2,963,920)
Imprest	1,693,551	908,571	784,980

	2000/01 (\$)	1999/2000 (\$)	Difference (\$)
Drafts and Remittances	301,170	13,799	287,371
TOTAL	70,958,625	83,197,060	(12,238,433)

4.145 We were unable to verify cash in bank.

4.146 We are unable to express an opinion on the accuracy of the Statement of Changes in Financial Position at March 31, 2001.

Statement of Arrears of Revenue and Statement of Losses of Cash, Stores and Abandoned Claims

4.147 The Statement of Arrears of Revenue and Statement of Losses of Cash, Stores and Abandoned Claims were not given for the year.

SECTION V

Summary of Appendices

APPENDIX 1 (A)

Authorities for Expenditure 2000/2001

A Expenditure for Revenue and Grants

1. Estimates - Passed in the House of Assembly on April 05, 2000
2. Appropriation Act - No. 10 of 2000
3. General Warrant - Signed by the Minister of Finance in March 2000
4. Supplementary Appropriation Act - No. 24 of 2001
5. Supplementary General Warrant - Passed in the House of Assembly on November 06, 2001

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 EXPENDITURE		
12 Legislature		
1201 Office of Parliament		
101 Personal Emoluments	118,081.57	
102 Wages	<u>2,349.62</u>	
Total		120,431.19
13 Service Commissions		
1301 Office of the Public Service Commission		
102 Wages	963.43	
105 Travel and Subsistence	800	
115 Communication Expenses	<u>391.21</u>	
Total		2,154.64
1302 Office of the Teaching Service Commission		
101 Personnel Emoluments	766.95	
Total		766.95
14 Electoral		
1401 Agency Administration		
102 Wages	1,184.37	
105 Travel and Subsistence	<u>624.49</u>	
Total		1,808.86
21 Office of the Prime Minister		
2101 Agency Administration		
101 Personal Emoluments	30,904.29	
Total		30,904.29
2104 Information Service		
110 Supplies and Materials	28,718.26	
116 Operating and Maintenance	5,595.06	
118 Hire of Equipment and Transport	<u>7.00</u>	
Total		34,320.32

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
22 Ministry of the Public Service		
2202 Establishment		
117 Rental of Property	329,987.81	
Total		329,987.81
2203 Training		
105 Travel and Subsistence	3,032.00	
Total		3,032.00
2205 Office of Public Sector Reform		
105 Travel and Subsistence	280.00	
Total		280.00
2301 Parastatal Monitoring Department		
105 Travel and Subsistence	3,133.55	
115 Communication Expenses	<u>5,614.42</u>	
Total		8,747.97
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DDP		
3102 Director of Public Prosecutions		
105 Travel and Subsistence	414.00	
109 Office and General	<u>169.93</u>	
Total		583.93
3103 Court of Appeal		
101 Personal Emoluments	24,172.50	
105 Travel and Subsistence	<u>10,500.00</u>	
Total		34,672.50
3104 Supreme Court		
102 Wages	321.95	
105 Travel and Subsistence	9,643.66	
113 Utilities	<u>310.37</u>	
Total		10,275.98
3106 Police		
101 Personal Emoluments	307,234.87	
102 Wages	93,551.68	
115 Communication Expenses	145.50	
117 Rental of Property	550.00	
132 Professional and Consultancy	<u>16,150.00</u>	
Total		417,632.05

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
3107 Fire Services		
101 Personal Emoluments	122,239.13	
109 Office and General	17,177.93	
115 Communication Expenses	1,978.44	
116 Operating and Maintenance	19,930.96	
118 Hire of Equipment and Transport	<u>350.00</u>	
Total		161,676.46
3108 Prisons		
101 Personal Emoluments	37,964.85	
102 Wages	<u>16,882.08</u>	
Total		54,846.93
3109 Labour		
102 Wages	40,126.62	
Total		40,126.62
32 Attorney General's Chamber		
3201		
110 Supplies and Materials	1,129.73	
125 Rewards	<u>133,000.00</u>	
Total		134,129.73
41 Ministry of Agriculture, Forestry, Fisheries, and the Environment		
4101 Agency Administration		
101 Personal Emoluments	38,705.54	
102 Wages	50,794.73	
105 Travel and Subsistence	<u>538.21</u>	
Total		90,038.48
4102 Corporate Planning		
101 Personal Emoluments	99,506.33	
105 Travel and Subsistence	5,383.00	
115 Communication Expenses	<u>732.00</u>	
Total		105,621.33

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
4103 International and Regional Marketing		
101 Personal Emoluments	2,572.90	
Total		2,572.90
4112 Crop Development		
102 Wages	160,917.75	
105 Travel and Subsistence	<u>7,688.38</u>	
Total		168,606.13
4113 Livestock Development Programmed		
102 Wages	7,426.96	
Total		7,426.96
4114 Fisheries Development		
102 Wages	17,282.85	
105 Travel and Subsistence	<u>414.75</u>	
Total		17,697.60
4115 Forestry & Land Resources Development		
101 Personal Emoluments	125,300.44	
102 Wages	<u>6,442.37</u>	
Total		131,742.81
4116 Public Information Services		
101 Personal Emoluments	2,017.04	
Total		2,017.04
4117 Environment Management		
101 Personal Emoluments	3,955.86	
102 Wages	<u>16,919.72</u>	
Total		20,875.58

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
43 Ministry of Communications, Works, Transport & Public Utilities		
4301 Agency Administration		
101 Personal Emoluments	105,077.94	
102 Wages	13,414.05	
105 Travel and Subsistence	<u>2,003.77</u>	
Total		120,495.76
4303 Transport		
101 Personal Emoluments	6,419.88	
102 Wages	1,966.87	
105 Travel and Subsistence	807.94	
110 Supplies and Materials	<u>18,111.54</u>	
Total		27,306.23
4304 Ecclesiastical Services		
105 Travel and Subsistence	851.35	
Total		851.35
43 Ministry of Communications, Works, Transport & Public Utilities		
4305 Project, Planning and Design Laboratory Services		
102 Wages	31,147.65	
115 Communication Expenses	816.12	
116 Operating and Maintenance	<u>25,980.00</u>	
Total		57,943.77
4306 Road Infrastructure		
101 Personal Emoluments	26,635.96	
102 Wages	172,315.97	
105 Travel and Subsistence	3,385.40	
137 Insurance	<u>17,000.00</u>	
Total		219,337.33

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
4308 Public Buildings and Grounds		
101 Personal Emoluments	19,679.79	
102 Wages	<u>18,812.76</u>	
Total		38,492.5
4309 Post Office		
101 Personal Emoluments	86,305.48	
102 Wages	53,669.98	
115 Communication Expenses	<u>48.42</u>	
Total		140,023.88
4310 Public Utilities Services		
109 Office and General	1,550.28	
Total		1,550.28
44 Ministry of Finance		
4402 Accountant General		
102 Wages	8,330.81	
104 Retirement Benefits	5,657,301.02	
117 Rental of Property	6,000.00	
125 Reward	322,900.00	
127 Interest Payment	<u>1,580,834.20</u>	
Total		7,575,366.03
4403 Office of the Budget		
136 Contingency	590,609.96	
137 Insurance	<u>19,770.00</u>	
Total		610,379.96
4405 Customs and Excise		
105 Travel and Subsistence	3,031.74	
116 Operating and Maintenance	5,297.16	
117 Rental of Property	<u>16,303.00</u>	
Total		\$24,631.90

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
4407 Statistics		
102 Wages	17,254.80	
Total		17,254.80
4408 Research and Development and Policy		
115 Communication Expenses	124.50	
127 Interest Payment	170,412.44	
128 Loan repayments	<u>30,062,832.48</u>	
Total		30,233,369.42
4409 Planning		
101 Personal Emoluments	219,922.70	
105 Travel and Subsistence	<u>15,883.68</u>	
Total		235,806.38
45 Ministry of Foreign Affairs and International Trade		
4501 Agency Administration		
101 Personal Emoluments	42,580.72	
102 Wages	67,552.98	
105 Travel and Subsistence	<u>2,830.91</u>	
Total		112,964.61
4502 Policy Development and Management		
101 Personal Emoluments	64,770.57	
105 Travel and Subsistence	<u>300.00</u>	
Total		65,070.57
4503 Foreign Missions		
101 Personal Emoluments	18,610.79	
Total		18,610.79
46 Ministry of Tourism, Civil Aviation & International Financial Services		
4601 Agency Administration		
102 Wages	12,222.84	
Total		12,222.84

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
4602 Corporate Planning and Development		
106 Hosting and Entertainment	177.62	
116 Operating and Maintenance	<u>40.00</u>	
Total		217.62
4603 International Financial Services		
101 Personal Emoluments	17,963.22	
102 Wages	<u>3,331.24</u>	
Total		21,294.46
47 Ministry of Development, Planning, Environment & Housing		
4701 Agency Administration		
109 Office and General	1,007.59	
116 Operating and Maintenance	<u>3,901.24</u>	
Total		4,908.83
4703 Planning		
115 Communication Expenses	91.50	
Total		91.50
51 Ministry of Community Dev. Culture, Local Government, Coops and Ecclesiastical Affairs		
5103 Local Government		
120 Grants and Contribution	38,450.00	
Total		38,450.00
52 Ministry of Education, Human Resource, Development, Youth and Sports		
5201 Agency Administration		
101 Personal Emoluments	97,510.32	
105 Travel and Subsistence	827.08	
118 Hire of Equipment and Transport	<u>2,020.00</u>	
Total		100,357.40

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
5202 Corporate Planning		
108 Training	205.39	
Total		205.39
5204 Human Resource Management		
102 Wages	18,755.83	
Total		18,755.83
5207 Primary Education		
101 Personal Emoluments	1,143,888.29	
102 Wages	<u>760,973.41</u>	
Total		1,904,861.17
5208 Secondary Education		
101 Personal Emoluments	478,729.44	
102 Wages	539,259.65	
105 Travel and Subsistence	<u>2,899.23</u>	
Total		1,020,888.32
5211 Adult & Continuing Education		
101 Personal Emoluments	24,867.43	
102 Wages	<u>28,628.91</u>	
Total		53,496.34
5212 Special Education		
101 Personal Emoluments	24,194.08	
102 Wages	52,878.39	
120 Grants and Contribution	60,593.56	
132 Professional and Consultancy	<u>156.40</u>	
Total		137,822.43
5214 School Supervision		
117 Rental of Property	14,874.00	
Total		14,874.00

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
5215 Student Welfare Assistance		
124 Subsistence	32,383.18	
Total		32,383.18
5218 Library Services		
102 Wages	57,714.79	
110 Supplies and Materials	<u>248.46</u>	
Total		57,963.25
5220 Youth Services		
101 Personal Emoluments	107,444.40	
102 Wages	82,631.87	
116 Operating and Maintenance	922.25	
118 Hire of Equipment and Transport	13,017.00	
125 Rewards	<u>5,944.00</u>	
Total		209,959.52
5221 Sports		
102 Wages	1,965.75	
108 Training	<u>9,559.88</u>	
Total		11,525.63
53 Ministry of Health, Human Services, Family Affairs and Gender Relations		
5301 Agency Administration		
132 Professional and Consultancy	59,707.95	
139 Miscellaneous	<u>949.88</u>	
Total		60,657.83
5303 Primary Health Care		
101 Personal Emoluments	48,635.92	
115 Communication Expenses	<u>412.25</u>	
Total		49,048.17

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
5304 Victoria Hospital		
101 Personal Emoluments	575,559.13	
102 Wages	228,202.94	
105 Travel and Subsistence	45,498.75	
110 Supplies and Materials	13,948.10	
118 Hire of Equipment and Transport	<u>1,480.18</u>	
Total		864,689.10
5306 Dennery Hospital		
102 Wages	11,077.71	
Total		11,077.71
5307 Golden Hope Hospital		
102 Wages	14,986.21	
109 Office and General	<u>1,307.95</u>	
Total		16,294.16
5308 Turning Point		
113 Utilities	5,670.54	
Total	<u>413.29</u>	6,083.83
5309 Gender Relations		
102 Wages	1,212.20	
Total		1,212.20
5310 Human Resources		
102 Wages	16,927.06	
130 Public Assistance	<u>131,294.37</u>	
Total		148,221.43
5313 Seniors Citizens Home		
102 Wages	8,416.26	
109 Office and General	<u>726.50</u>	
Total		9,142.76

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
5315 Primary Care Services		
102 Wages	49,440.40	
Total		49,440.40
5316 Public Health		
115 Communication Express	366.00	
120 Grants and Contributions	<u>2,174.32</u>	
Total		<u>2,540.32</u>
GRAND TOTAL RECURRENT		46,292,127.61

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
CAPITAL EXPENDITURE		
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP		
3105 District Court		
201 Renovations to District Courts	301,183.00	
Total		301,183.00
3107 Fire Services		
201 Foam Compound	227.12	
Total		227.12
41 Ministry of Agriculture, Forestry, Fisheries, and the Environment		
4112 Crop Development		
201 Exotic Pest & Disease Man	3,397.09	
Total		3,397.09
4113 Livestock Development Programmed		
210 Amblyomma Tick Eradication	3,514.54	
Total		3,514.54
4115 Forestry & Land Resources Development		
213 Nature Trial Dev. Project-Millet	26.05	
214 Nature Trial Rehabilitation	<u>14,936.24</u>	
Total		14,962.29
4117 Environment Management		
204 National Biodiversity Strategy	49,139.61	
Total		49,139.61

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
43 Ministry of Communications, Works, Transport & Public Utilities		
4306 Road Infrastructure		
222 Farm Access Roads	72,103.93	
245 Agriculture Feeder Rds.	<u>256,875.26</u>	
Total		328,979.19
44 Ministry of Finance		
4401 Agency Administration		
222 Vehicle Replacement	94,670.00	
Total		94,670.00
4402 Accountant General		
001 MOFP Acc Gen-Program Admin	16,376.37	
201 Financial Management Reform	<u>92,636.66</u>	
Total		109,013.03
4409 Planning		
208 Environ/Coastal Resources P	9,684.74	
Total		9,684.74
47 Ministry of Development, Planning, Environment & Housing		
4702 Land Administration		
221 Commission of Sustainable Development	2,699.85	
		2699.85
4703 Planning		
204 Nat'l Biodiversity Strategy	1,195.00	
Total		1,195.00
51 Ministry of Community Dev. Culture, Local Government, Coops and Ecclesiastical Affairs		
5101 Agency Administration		
234 Furniture and Equipment - H.R.D.C	10,000.00	
Total		10,000.00

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
52 Ministry of Education, Human Resource, Development, Youth and Sports		
5202 Corporate Planning		
206 Basic Education Reform Proj-1	313,645.28	
Total		313,645.28
5205 Plant and Equipment		
220 Maintenance and Furniture for Schools	350,000.00	
Total		350,000.00
53 Ministry of Health, Human Services, Family Affairs and Gender Relations		
5304 Victoria Hospital		
202 Equipment (Major)	207.10	
Total		<u>207.10</u>
GRAND TOTAL CAPITAL		<u>1,592,517.84</u>
TOTAL RECURRENT AND CAPITAL		47,884,645.45

APPENDIX 1 (C)

EXCESS COLLECTION OF REVENUE
(RECURRENT AND CAPITAL)

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
RECURRENT		
12 Legislature		
1201 Office of Parliament	507.00	507.00
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP		
3101 Agency Administration	362,000.00	
3105 District Court	102,672.00	
3107 Fire Services	19,902.00	
3109 Labour	<u>863,852.00</u>	1,348,426.00
41 Ministry of Agriculture, Forestry, Fisheries & The Environment		
4101 Agency Administration	9,769.00	
4104 Production Services	56,852.00	
4108 Surveillance & Regulatory Support Services	6,320.00	
4111 Technical Support Services	529.00	
4114 Fisheries Development	<u>6,769.00</u>	86,239.00
43 Ministry of Communication, Works, Transport and Public Utilities		
4301 Agency Administration	600.00	
4303 Transport	<u>919,734.00</u>	920,334.00
44 Ministry of Finance & Planning		
4404 Inland Revenue	25,467,592.00	
4406 Regulations & Supervision: Financial Institution	20,500.00	
4408 Research Development and Policy	127,564.00	
4409 Planning	<u>48,345.00</u>	25,664,001.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
46 Ministry of Tourism, Civil Aviation & International Financial Services		
4601 Agency Administration	16,580.00	16,580.00
47 Ministry of Development, Planning, Environment & Housing		
4702 Land Administration	332,615.00	332,615.00
51 Ministry of Community Dev. Culture, Local Government, Coops & Eccl Affairs		
5103 Local Government	251,882.00	251,882.00
53 Ministry of Health, Human Services, Family Affairs and Gender Relations		
5301 Agency Administration	320,280.00	
5303 Primary Health Care	207,912.00	
5305 Soufriere Hospital	14,101.00	
5306 Dennery Hospital	16,096.00	
5315 Primary Care Services	<u>246,911.00</u>	
		805,300.00
CAPITAL		
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP		
3105 District Court	301,183.00	
3106 Police	<u>90,000.00</u>	
		391,183.00
41 Ministry of Agriculture, Forestry, Fisheries & The Environment		
4117 Environment Management	51,530.00	51,530.00
44 Ministry of Finance, Int. Financial Services, & Economic Affairs		
4402 Accountant General	45,889,489.00	45,889,489.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
45 Ministry of Foreign Affairs & Internal Trade		
4503 Foreign Mission	4,730,371.00	4,730,371.00
52 Ministry of Education, Human Res. Development, Youth & Sports		
5202 Corporate Planning	308,208.00	
5211 Adult and Continuing Education	<u>1,000.00</u>	
		309,208.00

APPENDIX 1 (D)

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

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
RECURRENT		
21 Office of the Prime Minister		
2104 Information Services	7686.00	7686.00
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP		
3106 Police	286,097.00	
3108 Prisons	<u>99,929.00</u>	386,026.00
32 Attorney General's Chambers		
3201 Attorney General's Chamber	20,893.00	20,893.00
41 Ministry of Agriculture, Forestry, Fisheries, & The Environment		
4112 Crop Development	183,564.00	
4113 Livestock Development Programme	74,072.00	
4115 Forest and Lands Resources Development	<u>147,783.00</u>	405,419.00
42 Ministry of Commerce, Industry & Consumer Affairs		
4202 Commerce & Industry	6,684.00	
4203 Consumer Affairs	5,500,000.00	
4206 International Financial Services	<u>350,825.00</u>	5,857,509.00
43 Ministry of Communication, Works, Transport and Public Utilities		
4304 Electrical Services	136,523.00	
4305 Project Planning, Design and Laboratory Services	6,617.00	
4306 Road Infrastructure	314,940.00	
4309 Post Office	476,217.00	
4310 Public Utilities Services	<u>5,009,050.00</u>	5,943,347.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
44 Ministry of Finance & Planning		
4402 Accountant General	17,283,672.00	
4405 Customs & Excise	<u>39,546,584.00</u>	56,830,256.00
52 Ministry of Education, Human Resource Development, Youth and Sports		
5201 Agency Administration	15,719.00	
5207 Primary Education	8,093.00	
5213 Curriculum Development	371,944.00	
5216 Education Evaluation & Examination	<u>9,000.00</u>	404,756.00
53 Ministry of Health, Human Services, Family Affairs and Gender Relations		
5304 Victoria Hospital	981,268.00	
5308 Turning Point	<u>5,228.00</u>	986,496.00
CAPITAL		
11 Governor General		
1101 Office of the Governor General	60,157.00	60,157.00
21 Office of the Prime Minister		
2101 Agency Administration	3,777,980.00	
2103 National Disaster Preparedness	11,453,173.00	
2104 Information Services	<u>1,00,000.00</u>	15,331,153.00
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP		
3108 Prisons	6,950,000.00	
3112 Subsistence Abuse Secretariat	<u>540,000.00</u>	7,490,000.00
32 Attorney General's Chambers		
3201 Attorney General's Chamber	753,500.00	753,500.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
41 Ministry of Agriculture, Forestry, Fisheries & The Environment		
4101 Agency Administration	18,686,803.00	
4102 Corporate Planning	404,353.00	
4103 Marketing	9,430.00	
4112 Crop Development	5,946,900.00	
4113 Livestock Development Programme	1,315,853.00	
4114 Fisheries Development	2,240.00	
4115 Forest and lands Resources Development	<u>366,763.00</u>	
		26,732,342.00
42 Ministry of Commerce, Industry & Consumer Affairs		
4202 Commerce & Industry	390,000.00	
4204 Small Enterprise Development Unit	<u>548,672.00</u>	
		974,672.00
43 Ministry of Communications, Works, Transport & Public Utilities		
4303 Transport	1,200,000.00	
4306 Road Infrastructure	21,389,971.00	
4307 River & Sea Defense	3,073,698.00	
4310 Public Utilities Services	<u>940,000.00</u>	
		26,603,669.00
46 Ministry of Tourism, Civil Aviation & International Financial Services		
4602 Corporate Planning and Development	4,234,208.00	
4604 Marketing and Promotion	<u>24,200.00</u>	
		4,258,408.00
47 Ministry of Development, Planning, Environment & Housing		
4701 Agency Administration	8,447,493.00	
4702 Land Administration	42,055,633.00	
4703 Planning	<u>32,000.00</u>	
		50,535,126.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL
51 Ministry of Community Dev. Culture, Local Gov't, Coops & Eccl. Affairs		
5103 Local Government	3,365,317.00	
5105 Cultural Development	<u>766,093.00</u>	
		41,131,410.00
52 Ministry of Education, Human Res. Development, Youth & Sports		
5205 Plant and Equipment	508,507.00	
5207 Primary Education	175,500.00	
5210 Technology Education	4,427,194.00	
5220 Youth Services	1,014,170.00	
5221 Sports	<u>521,363.00</u>	
		6,646,734.00
53 Ministry of Health, Human Services, Family Affairs & Gender Relations		
5304 Victoria Hospital	5,000,000.00	
5309 Gender Relations	678,422.00	
5310 Human Services	<u>1,463,277.00</u>	
		7,141,699.00

APPENDIX II (A)

Statement of losses due to theft, fraud or negligence brought to the notice of the Audit Office since the date of the 2000/2001 Audit Report.

DEPARTMENT AND PARTICULARS OF LOSSES	NO. OF ITEMS INVOLVED	GROSS AMOUNT INVOLVED \$	AMOUNT RECOVERED \$	WHETHER WRITTEN OFF AND AUTHORITY
<p>Ministry of Finance</p> <p style="text-align: center;">Micoud Sub-Accountant' s office</p> <p>Suspicious of Fraud/misappropriation of funds:</p> <ul style="list-style-type: none"> - Driver Licence Fees - Liquor Licence Fees 		<p>4,915.00</p> <p><u>6,630.00</u></p> <p>11,545.00</p>	3,245.00	
<p>Ministry of Housing, Urban Renewal and Local Government</p> <p style="text-align: center;">Soufriere Town Council</p> <p>Misappropriation of Government Funds</p>		9,000.00		
<p>Ministry of Health</p> <p>Department of Environmental Health</p> <p>Break-in and items stolen:</p> <ul style="list-style-type: none"> C.P.U. 1 not provided Flat screen Monitor 1 -do- Keyboard 1 -do- Strip 1 -do- <p>Soufriere Regional Office</p> <p>Missing Items:</p> <ul style="list-style-type: none"> Computer System 1 not provided Flat Screen Monitor 1 -do- Keyboard 1 -do- Terminal 1 -do- Adaptor 1 -do- 				

DEPARTMENT AND PARTICULARS OF LOSSES	NO. OF ITEMS INVOLVED	GROSS AMOUNT INVOLVED \$	AMOUNT RECOVERED \$	WHETHER WRITTEN OFF AND AUTHORITY
Prime Minister's Office NEMO's Office Stolen Items: Dell Laptop Power Supply PP05L	 1 1	 \$3,382.00 BDS	 	
Ministry of communications, Works, Transport and Public Utilities General Post office Counterfeit Money Orders	 	 12,985.00 EC	 12,985.00 EC	

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 \$
1999/2000	13	59,447.85	15,733.60	-	43,714.25
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>
	<u>259</u>	<u>8,299,355.58</u>	<u>395,559.19</u>	<u>27,078.14</u>	<u>7,876,718.25</u>