



REPORT
OF
THE DIRECTOR OF AUDIT
ON
THE ACCOUNTS OF SAINT LUCIA
FOR THE FINANCIAL YEAR ENDED
MARCH 31ST, 2003

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ACKNOWLEDGEMENT

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

I would also like to extend my appreciation to all employees and management of the Accountant General's Department for their co-operation during the audit of the 2002/2003 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, 2003 and the Annual Abstract Account of Receipts and Payments and the various statements required by the Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance Administration Act 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 Laws of Saint Lucia, 2001 Chapter 15.19 (Audit Act) 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.

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 \$38,204,382
- Personal Advances of \$1,379,152
- Advances – Other Governments of \$3,887,294
- Other Advances of \$72,794,882
- Investments of \$75,957,589

Liabilities

- Vouchers Payable of \$29,175,807
- Sundry deposits of \$146,692,825
- Deposits – Other Governments of \$1,240,815
- Treasury bills of \$103,133,957

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, 2003 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.



Averil James-Bonnette
DIRECTOR OF AUDIT

Castries
August 31, 2010

**GOVERNMENT OF ST. LUCIA
BALANCE SHEET
as at 31st March, 2003**

	Note	2003 \$	2002 \$
ASSETS			
Cash			
Cash on Hand		3,741,436	877,011
Cash in Bank - Accountant General		78,810,650	24,713,837
Cash in Bank - Sundry Ministries		38,204,382	29,300,261
Imprest		1,465,219	2,015,107
Drafts and Remittances		0	39,685
		122,221,687	56,945,901
Advances			
	5		
Personal		1,379,152	1,401,036
Other Governments		3,887,294	3,166,913
Other Advances		67,528,436	58,918,424
		72,794,882	63,486,373
Suspense Account			
Suspense Account		520,197	514,552
		520,197	514,552
Investments			
	6		
Other Public Funds		75,641,909	84,454,774
Savings Bank		315,680	266,968
		75,957,589	84,721,742
TOTAL ASSETS		271,494,356	205,668,568

**GOVERNMENT OF ST. LUCIA
BALANCE SHEET
as at 31st March, 2003**

	Note	2003 \$	2002 \$
LIABILITIES			
Current Liabilities			
Bank Advances - Accountant General		20,705,777	10,327,676
Vouchers Payable	7	29,175,807	24,365,950
		49,881,584	34,693,626
Deposits Special Funds			
Special Public Funds	8	51,341	50,094
Other Governments		1,240,815	1,157,523
Contribution to Disaster Office		125,000	125,000
Contingency Fund		1,500,000	1,500,000
		2,917,156	2,832,617
Other Liabilities			
Sundry Deposits		146,692,825	101,576,112
Savings Bank		749,382	767,016
Trust Funds		29,029	29,029
Treasury Bills	18	103,133,957	92,342,590
		250,605,194	194,714,746
Consolidated Fund			
Accumulated Deficit		(26,572,422)	(45,988,456)
Surplus/(Deficit)		(5,337,156)	19,416,035
		(31,909,578)	(26,572,422)
TOTAL LIABILITIES		271,494,356	205,668,568

The balance sheet does not include:

1. Public Debt of \$835,467,382
2. Contingent Liabilities of \$305,406,326
3. General District/Sub-Post Offices Cash and Stamps of \$21,717,803.15 (note 14)
4. Government Investment & Shareholdings of \$266,275,388 (note 15)
5. Sinking Fund of \$52,683,808 (note 17)

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

**GOVERNMENT OF ST. LUCIA
CONTRIBUTION TO CAPITAL EXPENDITURE
Year Ended March 31, 2003**

	ACTUAL	ESTIMATE
Total Recurrent Revenue	\$ 460,535,001	\$473,131,247
Total Recurrent Expenditure	<u>577,773,787</u>	<u>492,814,069</u>
Excess of Recurrent Revenue over Recurrent Expenditure available for contribution to Capital Expenditure	<u>(117,238,786)</u>	<u>(19,682,822)</u>

Source: Annual Abstracts of Revenue and Expenditure

Government of St. Lucia Annual Abstract of Revenue Year Ended 31st March, 2003

	2003 Actual	2003 Estimate	Over/(Under) Estimate	2002 Actual
Recurrent Revenue				
Tax Revenue				
Taxes on Income and Profits	\$108,483,457	\$125,500,000	(\$17,016,543)	\$127,588,775
Taxes on Property	\$4,512,173	\$5,745,000	(\$1,232,827)	\$1,418,826
Taxes on International Trade	\$230,088,569	\$224,424,000	\$5,664,569	\$208,500,669
Taxes on Domestic Sales & Services	\$61,070,859	\$50,147,000	\$10,923,859	\$46,766,056
Total Tax Revenue	\$404,155,059	\$405,816,000	(\$1,660,941)	\$384,274,327
Non Tax Revenue				
Licences	\$9,200,033	\$11,500,740	(\$2,300,707)	\$8,923,467
Rents & Interests	\$11,886,050	\$13,915,289	(\$2,029,239)	\$14,805,958
Fees, Fines & Forfeitures	\$14,928,781	\$23,593,631	(\$8,664,850)	\$15,311,412
User Charges	\$7,534,627	\$13,590,854	(\$6,056,227)	\$15,447,706
Currency Profits	\$2,283,097	\$3,263,557	(\$980,460)	\$3,263,557
Other Revenue	\$10,547,354	\$1,451,176	\$9,096,178	\$27,857,874
Total Non Tax Revenue	\$56,379,942	\$67,315,247	(\$10,935,305)	\$85,609,973
Total Recurrent Revenue	\$460,535,001	\$473,131,247	(\$12,596,246)	\$469,884,300
Capital Revenue				
Capital Revenue				
Capital Projects Grants	\$38,781,059	\$66,920,352	(\$28,139,293)	\$9,356,059
Capital Projects Loans	\$151,953,044	\$121,476,240	\$30,476,804	\$74,694,764
Capital Projects Bonds	\$61,541,355	\$93,125,504	(\$31,584,149)	\$77,695,810
Sale of Assets	\$20,094,537	\$26,150,000	(\$6,055,463)	\$2,680,206
Total Capital Revenue	\$272,369,996	\$307,672,096	(\$35,302,100)	\$164,426,839
Total Capital Revenue	\$272,369,996	\$307,672,096	(\$35,302,100)	\$164,426,839
Total Recurrent and Capital Revenue	\$732,904,996	\$780,803,343	(\$47,898,347)	\$634,311,140

Government of St. Lucia Annual Abstract of Expenditure Year Ended 31st March, 2003

	2003 Actual	2003 Estimate	Supplementary/ Reallocation	Revised Estimate	Over/(Under) Estimate	2002 Actual
Recurrent Expenditure						
11 Governor General	\$539,108	\$554,000	\$14,371	\$568,371	(\$29,263)	\$526,160
12 Legislature	\$1,738,532	\$1,833,505	\$27,036	\$1,860,542	(\$122,010)	\$1,558,549
13 Service Commissions	\$405,330	\$436,516	(\$7,321)	\$429,195	(\$23,865)	\$422,707
14 Electoral	\$767,818	\$797,297	(\$4,866)	\$792,431	(\$24,613)	\$740,797
15 Audit	\$1,137,684	\$1,182,373	\$40,509	\$1,222,881	(\$85,197)	\$1,046,096
21 Office of the Prime Minister	\$7,636,936	\$7,743,325	(\$31,294)	\$7,712,031	(\$75,095)	\$6,707,114
22 Ministry of Labour Relations, Public Service & Co-Parastatal Department	\$14,953,357	\$14,680,568	\$1,256,213	\$15,936,781	(\$983,424)	\$12,844,166
23 Parastatal Department	\$74,037	\$186,186	\$0	\$186,186	(\$112,149)	\$120,948
31 Ministry of Legal Affairs, Home Affairs,	\$222,919	\$0	\$0	\$0	\$222,919	\$46,035,315
32 Attorney General's Chambers	\$2,585,934	\$3,189,000	(\$58,952)	\$3,130,048	(\$544,114)	\$2,525,486
35 Ministry of Justice	\$32,494,082	\$34,461,000	(\$105,525)	\$34,355,475	(\$1,861,393)	\$0
36 Ministry of Home Affairs	\$14,930,677	\$14,756,307	\$1,059,057	\$15,815,364	(\$884,687)	\$0
41 Ministry of Agriculture, Forestry, Fisheries & the	\$12,704,771	\$12,670,356	\$527,380	\$13,197,736	(\$492,964)	\$12,419,762
42 Ministry of Commerce, Investments & Consumer	\$2,888,108	\$3,240,175	(\$31,436)	\$3,208,739	(\$320,631)	\$3,461,939
43 Ministry of Communications, Works, Transport &	\$22,233,159	\$22,292,080	\$183,958	\$22,476,038	(\$242,879)	\$25,269,550
44 Ministry of Finance, Int. Financial Services &	\$253,454,739	\$170,683,746	\$99,265,686	\$269,949,432	(\$16,494,693)	\$155,727,900
45 Ministry of External Affairs, International Trade	\$13,584,512	\$14,313,400	(\$72,861)	\$14,240,539	(\$656,028)	\$13,327,815
46 Ministry of Tourism	\$1,637,688	\$1,323,457	\$544,545	\$1,868,002	(\$230,314)	\$1,130,790
47 Ministry of Planning, Development, Environment &	\$12,597,561	\$13,184,587	(\$65,569)	\$13,119,018	(\$521,457)	\$5,991,284
51 Ministry of Social Transformation, Culture &	\$17,247,470	\$13,840,879	\$3,586,950	\$17,427,829	(\$180,359)	\$9,647,369
52 Ministry of Education, Human Resource	\$110,336,416	\$108,943,762	\$3,045,586	\$111,989,348	(\$1,652,932)	\$109,560,127
53 Ministry of Health, Human Services, Family Affairs	\$53,602,947	\$52,501,549	\$1,356,634	\$53,858,183	(\$255,236)	\$52,755,736
Total Recurrent Expenditure	\$577,773,787	\$492,814,069	\$110,530,101	\$603,344,170	(\$25,570,384)	\$461,819,609

Government of St. Lucia

Annual Abstract of Expenditure

Year Ended 31st March, 2003

	2003 Actual	2003 Estimate	Supplementary/ Reallocation	Revised Estimate	Over/(Under) Estimate	2002 Actual
Capital Expenditure						
11 Governor General	\$155,244	\$200,000	\$75,000	\$275,000	(\$119,756)	\$68,740
12 Legislature	\$14,823	\$0	\$20,000	\$20,000	(\$5,177)	\$43,635
14 Electoral	\$0	\$0	\$0	\$0	\$0	\$821,768
21 Office of the Prime Minister	\$1,452,055	\$1,900,000	\$297,696	\$2,197,696	(\$745,640)	\$3,015,057
22 Ministry of Labour Relations, Public Service & Co-	\$596,227	\$730,000	\$23,893	\$753,893	(\$157,666)	\$498,854
31 Ministry of Legal Affairs, Home Affairs,	\$170	\$0	\$0	\$0	\$170	\$14,163,922
32 Attorney General's Chambers	\$46,573	\$0	\$50,000	\$50,000	(\$3,427)	\$116,033
35 Ministry of Justice	\$1,750,000	\$200,000	\$1,750,000	\$1,950,000	(\$200,000)	\$0
36 Ministry of Home Affairs	\$9,706,468	\$10,072,482	\$104,338	\$10,176,820	(\$470,352)	\$0
41 Ministry of Agriculture, Forestry, Fisheries & the	\$31,448,789	\$50,620,111	(\$2,663,718)	\$47,956,393	(\$16,507,604)	\$8,248,109
42 Ministry of Commerce, Investments & Consumer	\$550,967	\$1,859,217	\$15,598	\$1,874,815	(\$1,323,848)	\$745,867
43 Ministry of Communications, Works, Transport &	\$25,978,045	\$71,040,421	(\$4,645,000)	\$66,395,421	(\$40,417,376)	\$29,541,867
44 Ministry of Finance, Int. Financial Services &	\$7,271,476	\$10,229,103	\$7,982,405	\$18,211,508	(\$10,940,033)	\$7,940,960
45 Ministry of External Affairs, International Trade	\$284,947	\$0	\$284,986	\$284,986	(\$39)	\$736,311
46 Ministry of Tourism	\$21,440,000	\$23,440,000	\$25,000	\$23,465,000	(\$2,025,000)	\$24,473,374
47 Ministry of Planning, Development, Environment &	\$30,935,549	\$64,682,909	\$10,553,015	\$75,235,924	(\$44,300,375)	\$41,934,918
51 Ministry of Social Transformation, Culture &	\$6,523,497	\$15,448,313	\$20,309	\$15,468,622	(\$8,945,125)	\$1,230,692
52 Ministry of Education, Human Resource	\$18,836,978	\$29,293,137	\$321,557	\$29,614,694	(\$10,777,716)	\$16,233,015
53 Ministry of Health, Human Services, Family Affairs	\$3,476,558	\$8,273,582	\$1,771,005	\$10,044,587	(\$6,568,029)	\$3,262,375
Total Capital Expenditure	\$160,468,366	\$287,989,275	\$15,986,084	\$303,975,359	(\$143,506,993)	\$153,075,495
Total Recurrent and Capital Expenditure	\$738,242,153	\$780,803,344	\$126,516,185	\$907,319,529	(\$169,077,376)	\$614,895,105

GOVERNMENT OF ST. LUCIA
Statement of Changes in Financial Position
as at 31st March, 2003

Surplus on Consolidated Fund		(5,337,156)
Increase in Advances	(9,308,509)	
Increase in Suspense Account	(5,644)	
Decrease in Investments	8,764,153	
Increase in Vouchers Payables	4,809,857	
Increase in Deposits Special Funds	84,539	
Increase in Other Liabilities	<u>55,890,448</u>	<u>60,234,843</u>
Decrease in cash held		54,897,687
Opening Cash and Bank Balances		
Cash on Hand	877,011	
Cash in Bank	54,014,097	
Bank Advances	(10,327,676)	
Imprest	2,015,107	
Draft and Remittances	39,685	<u>46,618,224</u>
Ending Cash and Bank Balances		<u>101,515,910</u>
Represented by:		
Cash on Hand	3,741,436	
Cash in Bank	117,015,032	
Bank Advances	(20,705,777)	
Imprest	1,465,219	
Draft and Remittances	0.00	<u>101,515,910</u>

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended 31st March, 2003

	2003 Actual	2003 Estimates	Over/(Under) Estimate
Recurrent Revenue			
14 Electoral			
1401 Agency Administration	\$135	\$0	\$135
Total for Electoral	\$135	\$0	\$135
21 Office of the Prime Minister			
2101 Agency Administration	\$2	\$0	\$2
2104 Information Services	\$495,603	\$329,440	\$166,163
Total for Office of the Prime Minister	\$495,605	\$329,440	\$166,165
22 Ministry of Labour Relations, Public Service & Co-operatives			
2206 Labour	\$1,565,868	\$1,025,000	\$540,868
2207 Co-operatives	\$125	\$0	\$125
Total for Ministry of Labour Relations, Public Service & Co-	\$1,565,993	\$1,025,000	\$540,993
31 Ministry of Legal Affairs, Home Affairs, Labour, Judiciary and DPP			
3101 Agency Administration	\$2,100	\$0	\$2,100
3105 District Court	\$1,867,261	\$0	\$1,867,261
3106 Police	\$284,751	\$0	\$284,751
3107 Fire Services	\$0	\$0	\$0
3109 Labour	(\$1,800)	\$0	(\$1,800)
3110 Boy's Training Centre	\$550	\$0	\$550
Total for Ministry of Legal Affairs, Home Affairs,	\$2,152,861	\$0	\$2,152,861
32 Attorney General's Chambers			
3201 Attorney General Chamber	\$443,202	\$512,000	(\$68,798)
Total for Attorney General's Chambers	\$443,202	\$512,000	(\$68,798)
35 Ministry of Justice			
3505 District Court	\$290,647	\$1,435,000	(\$1,144,353)
3506 Police	\$1,318,829	\$1,593,376	(\$274,547)
Total for Ministry of Justice	\$1,609,476	\$3,028,376	(\$1,418,900)
36 Ministry of Home Affairs			
3601 Agency Administration	\$403,815	\$324,000	\$79,815
3602 Fire Services	\$51,218	\$47,000	\$4,218
3603 Prisons	\$0	\$5,000	(\$5,000)
Total for Ministry of Home Affairs	\$455,033	\$376,000	\$79,033
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$2,650	\$1,200	\$1,450
4104 Production Services	\$2,193	\$0	\$2,193
4112 Crop Development	\$394,005	\$398,093	(\$4,088)
4113 Livestock Development Programme	\$94,189	\$70,800	\$23,389
4114 Fisheries Development	\$42,214	\$38,800	\$3,414
4115 Forest and Lands Resources Development	\$271,996	\$399,281	(\$127,285)

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended 31st March, 2003

	2003 Actual	2003 Estimates	Over/(Under) Estimate
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$807,246	\$908,174	(\$100,928)
42 Ministry of Commerce, Investments & Consumer Affairs			
4202 Commerce & Industry	\$99,858	\$115,000	(\$15,142)
4203 Consumer Affairs	\$626,760	\$5,728,538	(\$5,101,778)
4206 Investment Coordination	(\$194,218)	\$0	(\$194,218)
Total for Ministry of Commerce, Investments & Consumer	\$532,399	\$5,843,538	(\$5,311,139)
43 Ministry of Communications, Works, Transport & Public Utilities			
4301 Agency Administration	\$950	\$0	\$950
4302 Meteorological Services	\$600,000	\$600,000	\$0
4303 Transport	\$2,596,971	\$1,899,020	\$697,951
4304 Electrical Services	\$605,782	\$600,000	\$5,782
4305 Project Planning, Design and Laboratory Services	\$126,213	\$100,000	\$26,213
4306 Road Infrastructure	\$146,918	\$100,000	\$46,918
4309 Post Office	\$5,004,253	\$5,571,834	(\$567,581)
4310 Public Utilities Services	\$2,282,911	\$8,660,420	(\$6,377,509)
Total for Ministry of Communications, Works, Transport &	\$11,363,999	\$17,531,274	(\$6,167,275)
44 Ministry of Finance, Int. Financial Services & Economic Affairs			
4402 Accountant General	\$24,819,368	\$26,924,648	(\$2,105,280)
4404 Inland Revenue	\$161,238,533	\$165,114,000	(\$3,875,467)
4405 Customs and Exercise	\$246,379,575	\$242,090,673	\$4,288,902
4408 Research Development and Policy	\$346,110	\$263,800	\$82,310
4410 International Financial Services	\$86,846	\$0	\$86,846
Total for Ministry of Finance, Int. Financial Services &	\$432,870,432	\$434,393,121	(\$1,522,689)
45 Ministry of External Affairs, International Trade and Civil Aviation			
4501 Agency Administration	\$200	\$0	\$200
Total for Ministry of External Affairs, International Trade and	\$200	\$0	\$200
46 Ministry of Tourism			
4601 Agency Administration	\$12,620	\$0	\$12,620
Total for Ministry of Tourism	\$12,620	\$0	\$12,620
47 Ministry of Planning, Development, Environment & Housing			
4702 Land Administration	\$1,156,762	\$911,224	\$245,538
Total for Ministry of Planning, Development Environment &	\$1,156,762	\$911,224	\$245,538
51 Ministry of Social Transformation, Culture & Local Government			
5103 Local Government	\$216,091	\$546,000	(\$329,909)
Total for Ministry of Social Transformation, Culture & Local	\$216,091	\$546,000	(\$329,909)
52 Ministry of Education, Human Resource Development, Youth and Sports			
5201 Agency Administration	\$97,245	\$59,500	\$37,745
5207 Primary Education	\$33,805	\$50,600	(\$16,795)
5213 Curriculum Development	\$447,196	\$922,900	(\$475,704)
5216 Educational Evaluation & Examination	\$3,500	\$6,000	(\$2,500)
Total for Ministry of Education, Human Resource	\$581,746	\$1,039,000	(\$457,254)
53 Ministry of Health, Human Services, Family Affairs			
5301 Agency Administration	\$3,276,994	\$3,244,000	\$32,994
5303 Primary Health Care	\$174,920	\$0	\$174,920
5304 Victoria Hospital	\$1,647,244	\$2,298,000	(\$650,756)

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended 31st March, 2003

	2003 Actual	2003 Estimates	Over/(Under) Estimate
5305 Soufriere Hospital	\$163,942	\$105,300	\$58,642
5306 Dennery Hospital	\$91,115	\$79,800	\$11,315
5308 Turning Point	\$70,127	\$35,000	\$35,127
5315 Primary Health Care Services	\$720,924	\$926,000	(\$205,076)
5317 Gros Islet Polyclinic	\$125,935	\$0	\$125,935
Total for Ministry of Health, Human Services, Family Affairs	\$6,271,201	\$6,688,100	(\$416,899)
Total Recurrent Revenue	\$460,535,001	\$473,131,247	(\$12,596,246)
Capital Revenue			
21 Office of the Prime Minister			
2101 Agency Administration	\$250,000	\$1,900,000	(\$1,650,000)
Total for Office of the Prime Minister	\$250,000	\$1,900,000	(\$1,650,000)
22 Ministry of Labour Relations, Public Service & Co-operatives			
2201 Agency Administration	\$80,000	\$80,000	\$0
2202 Establishment	\$492,554	\$650,000	(\$157,446)
Total for Ministry of Labour Relations, Public Service & Co-	\$572,554	\$730,000	(\$157,446)
35 Ministry of Justice			
3506 Police	\$0	\$200,000	(\$200,000)
Total for Ministry of Justice	\$0	\$200,000	(\$200,000)
36 Ministry of Home Affairs			
3602 Fire Services	\$2,067,501	\$2,067,514	(\$13)
3603 Prisons	\$9,289,529	\$7,536,886	\$1,752,643
3605 Probation & Parole Services	\$0	\$220,000	(\$220,000)
3607 Gender Relations	\$0	\$248,082	(\$248,082)
Total for Ministry of Home Affairs	\$11,357,030	\$10,072,482	\$1,284,548
41 Ministry of Agriculture, Forestry, Fisheries & the Environment			
4101 Agency Administration	\$8,573,305	\$11,266,909	(\$2,693,604)
4102 Corporate Planning	\$0	\$650,000	(\$650,000)
4103 Marketing	\$0	\$144,000	(\$144,000)
4112 Crop Development	\$2,635,526	\$8,044,422	(\$5,408,896)
4113 Livestock Development Programme	\$0	\$100,000	(\$100,000)
4114 Fisheries Development	\$19,409,039	\$30,046,035	(\$10,636,996)
4115 Forest and Lands Resources Development	\$0	\$183,392	(\$183,392)
Total for Ministry of Agriculture, Forestry, Fisheries & the	\$30,617,870	\$50,434,758	(\$19,816,888)
42 Ministry of Commerce, Investments & Consumer Affairs			
4202 Commerce & Industry	\$108,091	\$350,000	(\$241,909)
4204 Small Enterprise Development Unit	\$194,990	\$1,224,217	(\$1,029,227)
Total for Ministry of Commerce, Investments & Consumer	\$303,082	\$1,574,217	(\$1,271,135)
43 Ministry of Communications, Works, Transport & Public Utilities			
4303 Transport	\$211,006	\$290,000	(\$78,994)
4304 Electrical Services	\$292,292	\$300,000	(\$7,708)
4306 Road Infrastructure	\$17,801,763	\$65,938,000	(\$48,136,237)
4307 River & Sea Defence	\$2,718,587	\$3,227,421	(\$508,834)
4308 Public Buildings and Grounds	\$367,534	\$400,000	(\$32,466)
4309 Post Office	\$169,113	\$160,000	\$9,113

Government of St. Lucia

Comparative Statement of Revenue by Sub-Head

Year Ended 31st March, 2003

	2003 Actual	2003 Estimates	Over/(Under) Estimate
4310 Public Utilities Services	\$314,000	\$725,000	(\$411,000)
Total for Ministry of Communications, Works, Transport &	\$21,874,296	\$71,040,421	(\$49,166,125)
44 Ministry of Finance, Int. Financial Services & Economic Affairs			
4401 Agency Administration	\$21,465,605	\$0	\$21,465,605
4402 Accountant General	\$106,470,855	\$27,850,000	\$78,620,855
4403 Office of the Budget	\$2,078,603	\$1,800,000	\$278,603
4405 Customs and Exercise	\$191,860	\$194,000	(\$2,140)
4407 Statistics	\$54,855	\$0	\$54,855
4408 Research Development and Policy	\$755,003	\$1,134,000	(\$378,997)
4410 International Financial Services	\$68,317	\$70,000	(\$1,683)
Total for Ministry of Finance, Int. Financial Services &	\$131,085,098	\$31,048,000	\$100,037,098
46 Ministry of Tourism			
4602 Corporate Planning and Development	\$1,230,000	\$3,230,000	(\$2,000,000)
4604 Marketing and Promotion	\$20,248,422	\$20,150,000	\$98,422
Total for Ministry of Tourism	\$21,478,422	\$23,380,000	(\$1,901,578)
47 Ministry of Planning, Development, Environment & Housing			
4701 Agency Administration	\$61,000	\$100,000	(\$39,000)
4702 Land Administration	\$27,766,691	\$49,988,278	(\$22,221,587)
4703 Planning	\$1,260,334	\$120,000	\$1,140,334
4704 Sustainable Development and Environment	\$92,594	\$446,000	(\$353,406)
4705 Housing and Settlement	\$1,800,542	\$13,772,908	(\$11,972,366)
Total for Ministry of Planning, Development, Environment &	\$30,981,160	\$64,427,186	(\$33,446,026)
51 Ministry of Social Transformation, Culture & Local Government			
5103 Local Government	\$5,284,466	\$15,363,213	(\$10,078,747)
5105 Cultural Development	\$0	\$85,100	(\$85,100)
Total for Ministry of Social Transformation, Culture & Local	\$5,284,466	\$15,448,313	(\$10,163,847)
52 Ministry of Education, Human Resource Development, Youth and Sports			
5201 Agency Administration	\$293,995	\$300,000	(\$6,005)
5202 Corporate Planning	\$11,069,364	\$17,319,409	(\$6,250,045)
5205 Plant & Equipment	\$2,502,961	\$2,300,000	\$202,961
5207 Primary Education	\$431,806	\$500,000	(\$68,194)
5208 Secondary Education	\$476,255	\$476,255	\$0
5210 Technology Education	\$624,562	\$6,025,473	(\$5,400,911)
5211 Adult & Continuing Education	\$137,830	\$147,000	(\$9,170)
5212 Special Education	\$24,858	\$25,000	(\$142)
5220 Youth Services	\$0	\$500,000	(\$500,000)
5221 Sports	\$1,642,956	\$1,700,000	(\$57,044)
Total for Ministry of Education, Human Resource	\$17,204,587	\$29,293,137	(\$12,088,550)
53 Ministry of Health, Human Services, Family Affairs			
5301 Agency Administration	\$185,324	\$280,000	(\$94,676)
5303 Primary Health Care	\$99,931	\$980,000	(\$880,069)
5304 Victoria Hospital	\$391,774	\$4,540,582	(\$4,148,808)
5305 Soufriere Hospital	\$114,501	\$250,000	(\$135,499)
5307 Golden Hope Hospital	\$171,535	\$173,000	(\$1,465)
5310 Human Services	\$98,365	\$1,600,000	(\$1,501,635)

Government of St. Lucia
Comparative Statement of Revenue by Sub-Head
Year Ended 31st March, 2003

	2003 Actual	2003 Estimates	Over/(Under) Estimate
5311 St. Jude Hospital	\$300,000	\$300,000	\$0
Total for Ministry of Health, Human Services, Family Affairs	\$1,361,431	\$8,123,582	(\$6,762,151)
Total Capital Revenue	\$272,369,996	\$307,672,096	(\$35,302,100)
Total Recurrent and Capital Revenue	\$732,904,996	\$780,803,343	(\$47,898,347)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Recurrent Expenditure					
11 Governor General					
1101 Office of the Governor General	\$539,108	\$554,000	\$14,371	\$568,371	(\$29,263)
Total for 11 Governor General	\$539,108	\$554,000	\$14,371	\$568,371	(\$29,263)
12 Legislature					
1201 Office of Parliament	\$1,531,403	\$1,589,080	\$27,036	\$1,616,116	(\$84,713)
1202 Office of The Ombudsman	\$207,129	\$244,425	\$0	\$244,425	(\$37,296)
Total for 12 Legislature	\$1,738,532	\$1,833,505	\$27,036	\$1,860,542	(\$122,010)
13 Service Commissions					
1301 Office of the Public Service Commission	\$334,387	\$349,025	(\$7,321)	\$341,704	(\$7,317)
1302 Office of the Teaching Service Commission	\$70,943	\$87,491	\$0	\$87,491	(\$16,548)
Total for 13 Service Commissions	\$405,330	\$436,516	(\$7,321)	\$429,195	(\$23,865)
14 Electoral					
1401 Agency Administration	\$347,752	\$362,409	\$6,711	\$369,120	(\$21,368)
1402 Voter Registration	\$420,066	\$434,888	(\$11,577)	\$423,311	(\$3,245)
Total for 14 Electoral	\$767,818	\$797,297	(\$4,866)	\$792,431	(\$24,613)
15 Audit					
1501 Audit Administration	\$208,271	\$264,279	\$3,643	\$267,922	(\$59,651)
1502 Audit Operations	\$929,413	\$918,093	\$36,866	\$954,959	(\$25,546)
Total for 15 Audit	\$1,137,684	\$1,182,373	\$40,509	\$1,222,881	(\$85,197)
21 Office of the Prime Minister					
2101 Agency Administration	\$4,213,370	\$3,979,239	\$67,680	\$4,046,919	\$166,451
2102 Policy Co-ordination Development (Cabinet)	\$242,307	\$316,377	\$1,521	\$317,898	(\$75,591)
2103 National Disaster Preparedness	\$344,785	\$333,103	\$82,255	\$415,358	(\$70,573)
2104 Information Services	\$2,473,936	\$2,839,909	(\$213,258)	\$2,626,651	(\$152,715)
2106 Office of Public Sector Reform	\$289,899	\$181,642	\$44,761	\$226,403	\$63,496
2107 Office of Integrity Commission	\$72,640	\$93,055	(\$14,253)	\$78,802	(\$6,162)
Total for 21 Office of the Prime Minister	\$7,636,936	\$7,743,325	(\$31,294)	\$7,712,031	(\$75,095)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
22 Ministry of Labour Relations, Public Service & Co-Parastatal Department					
2201 Agency Administration	\$3,687,087	\$3,854,486	\$26,500	\$3,880,986	(\$193,899)
2202 Establishment	\$6,206,167	\$5,949,048	\$310,191	\$6,259,239	(\$53,072)
2203 Training	\$2,312,048	\$1,860,080	\$957,464	\$2,817,544	(\$505,496)
2204 Personnel Administration	\$1,321,292	\$1,352,957	\$5,200	\$1,358,157	(\$36,865)
2206 Labour	\$1,073,243	\$1,205,591	(\$37,142)	\$1,168,449	(\$95,206)
2207 Co-operatives	\$353,520	\$458,406	(\$6,000)	\$452,406	(\$98,886)
Total for 22 Ministry of Labour Relations, Public	\$14,953,357	\$14,680,568	\$1,256,213	\$15,936,781	(\$983,424)
23 Parastatal Department					
2301 Parastatal Department	\$74,037	\$186,186	\$0	\$186,186	(\$112,149)
Total for 23 Parastatal Department	\$74,037	\$186,186	\$0	\$186,186	(\$112,149)
31 Ministry of Legal Affairs, Home Affairs,					
3101 Agency Administration	\$4,432	\$0	\$0	\$0	\$4,432
3102 Director of Public Prosecutions	\$20,342	\$0	\$0	\$0	\$20,342
3103 Courts of Appeal	\$12,703	\$0	\$0	\$0	\$12,703
3104 Supreme Court	\$14,045	\$0	\$0	\$0	\$14,045
3105 District Court	\$7,513	\$0	\$0	\$0	\$7,513
3106 Police	\$152,636	\$0	\$0	\$0	\$152,636
3107 Fire Services	\$6,250	\$0	\$0	\$0	\$6,250
3108 Prisons	\$5,000	\$0	\$0	\$0	\$5,000
Total for 31 Ministry of Legal Affairs, Home	\$222,919	\$0	\$0	\$0	\$222,919
32 Attorney General's Chambers					
3201 Attorney General Chamber	\$2,585,934	\$3,189,000	(\$58,952)	\$3,130,048	(\$544,114)
Total for 32 Attorney General's Chambers	\$2,585,934	\$3,189,000	(\$58,952)	\$3,130,048	(\$544,114)
35 Ministry of Justice					
3501 Agency Administration	\$506,744	\$761,507	(\$28,841)	\$732,666	(\$225,922)
3502 Director of Public Prosecutions	\$506,190	\$599,885	\$10,397	\$610,282	(\$104,092)
3503 Court of Appeal	\$1,037,325	\$1,106,838	\$36,300	\$1,143,138	(\$105,813)
3504 Supreme Court	\$1,324,630	\$1,531,218	\$5,734	\$1,536,952	(\$212,322)
3505 District Court	\$2,270,307	\$2,182,467	(\$1,490)	\$2,180,977	\$89,330
3506 Police	\$26,502,906	\$27,502,231	\$31,731	\$27,533,962	(\$1,031,056)
3507 Forensic Science Services	\$96,604	\$417,189	(\$115,250)	\$301,939	(\$205,335)
3508 Substance Abuse Secretariat	\$249,375	\$254,600	\$10,244	\$264,844	(\$15,469)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
3509 National Joint Headquarters	\$0	\$105,065	(\$54,350)	\$50,715	(\$50,715)
Total for 35 Ministry of Justice	\$32,494,082	\$34,461,000	(\$105,525)	\$34,355,475	(\$1,861,393)
36 Ministry of Home Affairs					
3601 Agency Administration	\$671,023	\$873,630	(\$11,786)	\$861,844	(\$190,821)
3602 Fire Services	\$6,914,255	\$7,053,200	\$262,700	\$7,315,900	(\$401,645)
3603 Prisons	\$5,392,326	\$4,591,550	\$815,481	\$5,407,031	(\$14,705)
3604 Boy's Training Centre	\$805,345	\$937,382	(\$26,764)	\$910,618	(\$105,273)
3605 Probation & Parole Services	\$295,059	\$329,249	\$0	\$329,249	(\$34,190)
3606 Gender Relations	\$852,670	\$971,296	\$19,426	\$990,722	(\$138,052)
Total for 36 Ministry of Home Affairs	\$14,930,677	\$14,756,307	\$1,059,057	\$15,815,364	(\$884,687)
41 Ministry of Agriculture, Forestry, Fisheries & the					
4101 Agency Administration	\$2,018,686	\$2,065,607	\$23,827	\$2,089,434	(\$70,748)
4102 Corporate Planning	\$325,813	\$354,712	(\$2,534)	\$352,178	(\$26,365)
4103 Marketing	\$59,370	\$103,397	(\$37,412)	\$65,985	(\$6,614)
4112 Crop Development	\$4,770,115	\$5,075,778	(\$32,873)	\$5,042,905	(\$272,790)
4113 Livestock Development Programme	\$1,521,862	\$1,490,941	\$80,472	\$1,571,413	(\$49,551)
4114 Fisheries Development	\$1,921,647	\$1,525,565	\$428,219	\$1,953,784	(\$32,137)
4115 Forest and Lands Resources Development	\$1,915,249	\$1,852,521	\$91,346	\$1,943,867	(\$28,619)
4116 Information Management and Dissemination	\$172,029	\$201,835	(\$23,666)	\$178,169	(\$6,141)
Total for 41 Ministry of Agriculture, Forestry, 42 Ministry of Commerce, Investments & Consumer	\$12,704,771	\$12,670,356	\$527,380	\$13,197,736	(\$492,964)
4201 Agency Administration	\$997,905	\$1,200,281	(\$8,491)	\$1,191,790	(\$193,885)
4202 Commerce & Industry	\$234,778	\$352,174	(\$29,159)	\$323,015	(\$88,237)
4203 Consumer Affairs	\$1,177,378	\$1,183,733	\$0	\$1,183,733	(\$6,356)
4204 Small Enterprise Development Unit	\$302,027	\$325,298	\$6,214	\$331,512	(\$29,485)
4205 Documentation and Information	\$82,158	\$85,051	\$0	\$85,051	(\$2,893)
4206 Investment Coordination	\$93,863	\$93,638	\$0	\$93,638	\$225
Total for 42 Ministry of Commerce, Investments & 43 Ministry of Communications, Works, Transport &	\$2,888,108	\$3,240,175	(\$31,436)	\$3,208,739	(\$320,631)
4301 Agency Administration	\$4,332,866	\$4,780,671	(\$323,245)	\$4,457,426	(\$124,560)
4302 Meteorological Services	\$1,069,980	\$1,072,246	\$2,326	\$1,074,572	(\$4,591)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
4303 Transport	\$909,489	\$885,882	\$56,720	\$942,602	(\$33,114)
4304 Electrical Services	\$1,634,608	\$1,634,316	\$131,579	\$1,765,895	(\$131,288)
4305 Project Planning, Design and Laboratory Services	\$620,241	\$747,098	(\$87,945)	\$659,153	(\$38,912)
4306 Road Infrastructure	\$8,649,880	\$8,470,343	\$182,465	\$8,652,808	(\$2,928)
4308 Public Buildings and Grounds	\$904,737	\$744,743	\$174,402	\$919,145	(\$14,408)
4309 Post Office	\$3,748,928	\$3,600,121	\$0	\$3,600,121	\$148,808
4310 Public Utilities Services	\$362,430	\$356,660	\$47,656	\$404,316	(\$41,886)
Total for 43 Ministry of Communications, Works, 44 Ministry of Finance, Int. Financial Services &	\$22,233,159	\$22,292,080	\$183,958	\$22,476,038	(\$242,879)
4401 Agency Administration	\$1,277,250	\$1,911,081	(\$10,921)	\$1,900,160	(\$622,910)
4402 Accountant General	\$39,102,070	\$40,157,463	\$5,205,045	\$45,362,508	(\$6,260,438)
4403 Office of the Budget	\$1,927,341	\$13,907,177	(\$11,297,352)	\$2,609,825	(\$682,485)
4404 Inland Revenue	\$14,863,605	\$17,100,154	\$38,475	\$17,138,629	(\$2,275,024)
4405 Customs and Exercise	\$9,845,212	\$9,806,095	\$166,669	\$9,972,764	(\$127,552)
4407 Statistics	\$1,575,677	\$1,730,570	(\$9,254)	\$1,721,316	(\$145,639)
4408 Research Development and Policy	\$184,144,254	\$85,091,625	\$105,173,023	\$190,264,648	(\$6,120,394)
4410 International Financial Services	\$719,331	\$979,582	\$0	\$979,582	(\$260,251)
Total for 44 Ministry of Finance, Int. Financial 45 Ministry of External Affairs, International Trade and	\$253,454,739	\$170,683,746	\$99,265,686	\$269,949,432	(\$16,494,693)
4501 Agency Administration	\$5,217,833	\$5,834,796	(\$84,423)	\$5,750,373	(\$532,540)
4502 Policy Development & Management	\$672,027	\$792,206	(\$26,207)	\$765,999	(\$93,972)
4503 Foreign Missions	\$7,694,652	\$7,627,630	\$96,537	\$7,724,167	(\$29,515)
4504 Civil Aviation	\$0	\$58,768	(\$58,768)	\$0	\$0
Total for 45 Ministry of External Affairs, 46 Ministry of Tourism	\$13,584,512	\$14,313,400	(\$72,861)	\$14,240,539	(\$656,028)
4601 Agency Administration	\$1,166,234	\$793,615	\$544,545	\$1,338,160	(\$171,925)
4602 Corporate Planning and Development	\$471,454	\$529,842	\$0	\$529,842	(\$58,388)
Total for 46 Ministry of Tourism 47 Ministry of Planning, Development, Environment &	\$1,637,688	\$1,323,457	\$544,545	\$1,968,002	(\$230,314)
4701 Agency Administration	\$1,029,970	\$1,142,552	\$19,077	\$1,161,629	(\$131,659)
4702 Land Administration	\$2,180,360	\$2,354,783	(\$27,111)	\$2,327,672	(\$147,312)
4703 Planning	\$8,785,609	\$8,984,260	(\$1,840)	\$8,982,420	(\$196,811)
4704 Sustainable Development and Environment	\$412,901	\$493,620	(\$55,695)	\$437,925	(\$25,023)
4705 Housing and Settlement	\$188,721	\$209,372	\$0	\$209,372	(\$20,651)
Total for 47 Ministry of	\$12,597,561	\$13,184,587	(\$65,569)	\$13,119,018	(\$521,457)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
51 Ministry of Social Transformation, Culture & Local					
5101 Agency Administration	\$1,131,123	\$1,214,304	(\$65,523)	\$1,148,781	(\$17,658)
5103 Local Government	\$14,127,651	\$11,256,575	\$3,036,473	\$14,293,048	(\$165,397)
5104 Co-operatives	\$217	\$0	\$0	\$0	\$217
5105 Cultural Development	\$1,988,479	\$1,370,000	\$616,000	\$1,986,000	\$2,479
Total for 51 Ministry of Social Transformation, Human Resource	\$17,247,470	\$13,840,879	\$3,586,950	\$17,427,829	(\$180,359)
52 Ministry of Education, Human Resource					
5201 Agency Administration	\$3,503,916	\$3,741,977	\$45,105	\$3,787,082	(\$283,166)
5202 Corporate Planning	\$478,689	\$612,311	(\$90,461)	\$521,850	(\$43,161)
5203 Information Technology (MIS)	\$521,443	\$585,176	(\$26,325)	\$558,851	(\$37,408)
5204 Human Resource Management	\$288,461	\$332,468	(\$104,800)	\$227,668	\$60,793
5205 Plant & Equipment	\$322,428	\$369,632	(\$30,510)	\$339,122	(\$16,694)
5206 Early Childhood Education	\$307,425	\$356,611	\$4,781	\$361,392	(\$53,967)
5207 Primary Education	\$45,497,268	\$44,095,986	\$1,480,819	\$45,576,804	(\$79,536)
5208 Secondary Education	\$31,813,558	\$31,998,671	\$67,899	\$32,066,570	(\$253,012)
5209 Tertiary Education	\$12,861,398	\$12,895,123	(\$33,725)	\$12,861,398	\$0
5211 Adult & Continuing Education	\$816,935	\$922,747	(\$53,356)	\$869,391	(\$52,456)
5212 Special Education	\$1,304,175	\$1,488,142	\$3,623	\$1,491,765	(\$187,590)
5213 Curriculum Development	\$858,130	\$878,675	(\$2,150)	\$876,525	(\$18,395)
5214 School Supervision	\$1,407,931	\$1,857,168	(\$64,900)	\$1,792,268	(\$384,337)
5215 Student Welfare Assistance	\$275,594	\$300,000	(\$19,517)	\$280,483	(\$4,889)
5216 Educational Evaluation & Examination	\$775,402	\$812,603	(\$11,517)	\$801,086	(\$25,684)
5217 U.N.E.S.C.O.	\$143,392	\$153,250	\$112	\$153,362	(\$9,971)
5218 Library Services	\$1,238,168	\$1,256,373	(\$52,003)	\$1,204,370	\$33,798
5219 Human Resource Development	\$4,789,911	\$4,249,857	\$551,950	\$4,801,807	(\$11,896)
5220 Youth Services	\$556,387	\$755,205	(\$113,513)	\$641,692	(\$85,305)
5221 Sports	\$2,575,806	\$1,281,787	\$1,494,074	\$2,775,861	(\$200,055)
Total for 52 Ministry of Education, Human	\$110,336,416	\$108,943,762	\$3,045,586	\$111,989,348	(\$1,652,932)
53 Ministry of Health, Human Services, Family Affairs					
5301 Agency Administration	\$4,841,051	\$4,776,338	\$22,573	\$4,798,911	\$42,140
5302 Corporate Planning	\$493,724	\$489,462	\$8,786	\$498,248	(\$4,524)
5304 Victoria Hospital	\$19,866,544	\$18,407,944	\$1,390,018	\$19,797,962	\$68,582

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
5305 Soufriere Hospital	\$881,635	\$903,144	\$6,600	\$909,744	(\$28,109)
5306 Dennery Hospital	\$652,077	\$653,464	\$1,100	\$654,564	(\$2,487)
5307 Golden Hope Hospital	\$2,243,841	\$2,519,974	(\$226,176)	\$2,293,798	(\$49,957)
5308 Turning Point	\$422,726	\$454,117	\$16,500	\$470,617	(\$47,891)
5309 Gender Relations	\$3,434	\$0	\$0	\$0	\$3,434
5310 Human Services	\$4,319,991	\$4,005,633	(\$20,750)	\$3,984,883	\$335,108
5311 St. Jude Hospital	\$8,703,455	\$8,295,663	\$406,792	\$8,702,455	\$1,000
5313 Senior Citizen's Home	\$523,090	\$573,504	\$1,000	\$574,504	(\$51,414)
5315 Primary Health Care Services	\$5,566,693	\$5,724,155	(\$32,641)	\$5,691,514	(\$124,821)
5316 Public Health	\$4,491,629	\$5,121,089	(\$228,968)	\$4,892,121	(\$400,492)
5317 Gros Islet Polyclinic	\$593,058	\$577,063	\$11,800	\$588,863	\$4,194
Total for 53 Ministry of Health, Human Services, Total Recurrent Expenditure Capital Expenditure	\$53,602,947 \$577,773,787	\$52,501,549 \$492,814,069	\$1,356,634 \$110,530,101	\$53,858,183 \$603,344,170	(\$255,236) (\$25,570,384)
11 Governor General					
1101 Office of the Governor General	\$155,244	\$200,000	\$75,000	\$275,000	(\$119,756)
Total for 11 Governor General	\$155,244	\$200,000	\$75,000	\$275,000	(\$119,756)
12 Legislature					
1203	\$14,823	\$0	\$20,000	\$20,000	(\$5,177)
Total for 12 Legislature	\$14,823	\$0	\$20,000	\$20,000	(\$5,177)
21 Office of the Prime Minister					
2101 Agency Administration	\$1,302,102	\$1,900,000	\$147,924	\$2,047,924	(\$745,822)
2103 National Disaster Preparedness	\$149,953	\$0	\$149,772	\$149,772	\$182
Total for 21 Office of the Prime Minister	\$1,452,055	\$1,900,000	\$297,696	\$2,197,696	(\$745,640)
22 Ministry of Labour Relations, Public Service & Co-					
2201 Agency Administration	\$94,780	\$80,000	\$15,000	\$95,000	(\$220)
2202 Establishment	\$501,447	\$650,000	\$8,893	\$658,893	(\$157,446)
Total for 22 Ministry of Labour Relations, Public	\$596,227	\$730,000	\$23,893	\$753,893	(\$157,666)
31 Ministry of Legal Affairs, Home Affairs,					
3107 Fire Services	\$170	\$0	\$0	\$0	\$170
Total for 31 Ministry of Legal Affairs, Home	\$170	\$0	\$0	\$0	\$170
32 Attorney General's Chambers					
3201 Attorney General Chamber	\$46,573	\$0	\$50,000	\$50,000	(\$3,427)

Government of St. Lucia
Comparative Statement of Expenditure by Sub-Head
Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total for 32 Attorney General's Chambers	\$46,573	\$0	\$50,000	\$50,000	(\$3,427)
35 Ministry of Justice					
3501 Agency Administration	\$150,000	\$0	\$150,000	\$150,000	\$0
3506 Police	\$1,600,000	\$200,000	\$1,600,000	\$1,800,000	(\$200,000)
Total for 35 Ministry of Justice	\$1,750,000	\$200,000	\$1,750,000	\$1,950,000	(\$200,000)
36 Ministry of Home Affairs					
3602 Fire Services	\$2,169,782	\$2,067,514	\$104,338	\$2,171,852	(\$2,070)
3603 Prisons	\$7,536,686	\$7,536,886	\$0	\$7,536,886	(\$200)
3605 Probation & Parole Services	\$0	\$220,000	\$0	\$220,000	(\$220,000)
3607 Gender Relations	\$0	\$248,082	\$0	\$248,082	(\$248,082)
Total for 36 Ministry of Home Affairs	\$9,706,468	\$10,072,482	\$104,338	\$10,176,820	(\$470,352)
41 Ministry of Agriculture, Forestry, Fisheries & the					
4101 Agency Administration	\$8,895,315	\$11,266,909	\$0	\$11,266,909	(\$2,371,594)
4102 Corporate Planning	\$0	\$650,000	\$0	\$650,000	(\$650,000)
4103 Marketing	\$19,534	\$144,000	\$0	\$144,000	(\$124,466)
4112 Crop Development	\$2,922,454	\$8,139,422	(\$3,000,000)	\$5,139,422	(\$2,216,968)
4113 Livestock Development Programme	\$0	\$100,000	\$0	\$100,000	(\$100,000)
4114 Fisheries Development	\$19,520,079	\$30,046,035	\$0	\$30,046,035	(\$10,525,956)
4115 Forest and Lands Resources Development	\$91,408	\$273,745	\$336,282	\$610,027	(\$518,619)
Total for 41 Ministry of Agriculture, Forestry, Fishery, & Consumer	\$31,448,789	\$50,620,111	(\$2,663,718)	\$47,956,393	(\$16,507,604)
42 Ministry of Commerce, Investments & Consumer					
4202 Commerce & Industry	\$279,310	\$550,000	\$15,598	\$565,598	(\$286,288)
4203 Consumer Affairs	\$76,667	\$85,000	\$0	\$85,000	(\$8,333)
4204 Small Enterprise Development Unit	\$194,990	\$1,224,217	\$0	\$1,224,217	(\$1,029,227)
Total for 42 Ministry of Commerce, Investments & Consumer	\$550,967	\$1,859,217	\$15,598	\$1,874,815	(\$1,323,848)
43 Ministry of Communications, Works, Transport &					
4303 Transport	\$166,206	\$290,000	(\$45,000)	\$245,000	(\$78,794)
4304 Electrical Services	\$292,292	\$300,000	\$0	\$300,000	(\$7,708)
4306 Road Infrastructure	\$21,951,411	\$65,938,000	(\$4,600,000)	\$61,338,000	(\$39,386,589)
4307 River & Sea Defence	\$2,718,587	\$3,227,421	\$0	\$3,227,421	(\$508,834)
4308 Public Buildings and Grounds	\$367,534	\$400,000	(\$9,113)	\$390,887	(\$23,353)
4309 Post Office	\$168,014	\$160,000	\$9,113	\$169,113	(\$1,099)
4310 Public Utilities Services	\$314,000	\$725,000	\$0	\$725,000	(\$411,000)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
Total for 43 Ministry of Communications, Works, 44 Ministry of Finance, Int. Financial Services &	\$25,978,045	\$71,040,421	(\$4,645,000)	\$66,395,421	(\$40,417,376)
4401 Agency Administration	\$1,641,793	\$5,331,103	\$5,375,044	\$10,706,147	(\$9,064,354)
4402 Accountant General	\$1,832,144	\$1,700,000	\$500,000	\$2,200,000	(\$367,856)
4403 Office of the Budget	\$2,505,632	\$1,800,000	\$1,829,808	\$3,629,808	(\$1,124,176)
4405 Customs and Exercise	\$272,542	\$194,000	\$80,963	\$274,963	(\$2,421)
4407 Statistics	\$196,045	\$0	\$196,591	\$196,591	(\$546)
4408 Research Development and Policy	\$755,003	\$1,134,000	\$0	\$1,134,000	(\$378,997)
4410 International Financial Services	\$68,317	\$70,000	\$0	\$70,000	(\$1,683)
Total for 44 Ministry of Finance, Int. Financial 45 Ministry of External Affairs, International Trade and	\$7,271,476	\$10,229,103	\$7,982,405	\$18,211,508	(\$10,940,033)
4501 Agency Administration	\$73,109	\$0	\$73,147	\$73,147	(\$39)
4503 Foreign Missions	\$211,838	\$0	\$211,839	\$211,839	\$0
Total for 45 Ministry of External Affairs, 46 Ministry of Tourism	\$284,947	\$0	\$284,986	\$284,986	(\$39)
4602 Corporate Planning and Development	\$1,290,000	\$3,290,000	\$25,000	\$3,315,000	(\$2,025,000)
4604 Marketing and Promotion	\$20,150,000	\$20,150,000	\$0	\$20,150,000	\$0
Total for 46 Ministry of Tourism 47 Ministry of Planning, Development, Environment &	\$21,440,000	\$23,440,000	\$25,000	\$23,465,000	(\$2,025,000)
4701 Agency Administration	\$60,000	\$100,000	(\$30,000)	\$70,000	(\$10,000)
4702 Land Administration	\$27,506,725	\$50,013,278	\$10,999,707	\$61,012,985	(\$33,506,260)
4703 Planning	\$1,288,072	\$150,000	\$1,209,528	\$1,359,528	(\$71,456)
4704 Sustainable Development and Environment	\$161,722	\$541,000	(\$16,370)	\$524,630	(\$362,908)
4705 Housing and Settlement	\$1,919,030	\$13,878,631	(\$1,609,850)	\$12,268,781	(\$10,349,751)
Total for 47 Ministry of 51 Ministry of Social Transformation, Culture & Local	\$30,935,549	\$64,682,909	\$10,553,015	\$75,235,924	(\$44,300,375)
5103 Local Government	\$6,523,497	\$15,363,213	\$20,309	\$15,383,522	(\$8,860,025)
5105 Cultural Development	\$0	\$85,100	\$0	\$85,100	(\$85,100)
Total for 51 Ministry of Social Transformation, 52 Ministry of Education, Human Resource	\$6,523,497	\$15,448,313	\$20,309	\$15,468,622	(\$8,945,125)
5201 Agency Administration	\$294,087	\$300,000	\$0	\$300,000	(\$5,913)

Government of St. Lucia

Comparative Statement of Expenditure by Sub-Head Year Ended 31st March, 2003

	Actual	2003 Estimates	Supplementary/ Reallocations	Revised Estimates	Over/(Under) Expenditure
5202 Corporate Planning	\$11,273,131	\$17,319,409	(\$329,700)	\$16,989,709	(\$5,716,578)
5205 Plant & Equipment	\$2,500,803	\$2,300,000	\$203,494	\$2,503,494	(\$2,691)
5207 Primary Education	\$431,806	\$500,000	\$0	\$500,000	(\$68,194)
5208 Secondary Education	\$476,255	\$476,255	\$0	\$476,255	\$0
5209 Tertiary Education	\$0	\$0	\$30,000	\$30,000	(\$30,000)
5210 Technology Education	\$1,712,287	\$6,025,473	\$51,506	\$6,076,979	(\$4,364,692)
5211 Adult & Continuing Education	\$137,830	\$147,000	\$0	\$147,000	(\$9,170)
5212 Special Education	\$24,858	\$25,000	\$0	\$25,000	(\$142)
5220 Youth Services	\$0	\$500,000	\$0	\$500,000	(\$500,000)
5221 Sports	\$1,985,920	\$1,700,000	\$366,257	\$2,066,257	(\$80,337)
Total for 52 Ministry of Education, Human	\$18,836,978	\$29,293,137	\$321,557	\$29,614,694	(\$10,777,716)
53 Ministry of Health, Human Services, Family Affairs					
5301 Agency Administration	\$185,324	\$280,000	\$7,545	\$287,545	(\$102,221)
5303 Primary Health Care	\$187,949	\$1,080,000	\$101,500	\$1,181,500	(\$993,551)
5304 Victoria Hospital	\$2,207,867	\$4,540,582	\$1,796,005	\$6,336,587	(\$4,128,720)
5305 Soufriere Hospital	\$114,501	\$250,000	(\$134,045)	\$115,955	(\$1,454)
5307 Golden Hope Hospital	\$171,535	\$173,000	\$0	\$173,000	(\$1,465)
5308 Turning Point	\$45,905	\$50,000	\$0	\$50,000	(\$4,095)
5309 Gender Relations	\$2,161	\$0	\$0	\$0	\$2,161
5310 Human Services	\$261,315	\$1,600,000	\$0	\$1,600,000	(\$1,338,685)
5311 St. Jude Hospital	\$300,000	\$300,000	\$0	\$300,000	\$0
Total for 53 Ministry of Health, Human Services,	\$3,476,558	\$8,273,582	\$1,771,005	\$10,044,587	(\$6,568,029)
Total Capital Expenditure	\$160,468,366	\$287,989,275	\$15,986,084	\$303,975,359	(\$143,506,993)
Total Recurrent and Capital	\$738,242,153	\$780,803,344	\$126,516,185	\$907,319,529	(\$169,077,376)

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
DOMESTIC DEBT				
Development Bonds	ECD 30,000,000	1996. For development projects	13,264,800	13,264,800
	ECD 45,000,000	1997. For development projects	44,980,000	44,980,000
	ECD 60,000,000	2002. For development projects	55,769,000	55,769,000
NCB - Purchase of Communications Equipmt	ECD 750,000	1992 For Purchase of Telecommunications equipment	58,125	58,125
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.	1,575,064	1,575,064
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	498,460	1,455,603
Assistance To Banana Farmers		1997. To provide working capital for SLBGA.		
National Commercial Bank	ECD 1,000,000	Road reconstruction and drainage.	252,414	252,414
CIBC Caribbean Ltd	ECD 1,000,000		292,104	292,104
Royal Bank Of Canada	ECD 1,000,000		298,502	298,502
Bank Of Nova Scotia	ECD 1,000,000		187,474	187,474
Barclays Bank	ECD 1,000,000		0	0
Caribbean Banking Corporation	ECD 1,000,000		328,626	328,626
Co-operative Bank	ECD 1,000,000		347,809	347,809
Barbados Mutual Life Insurance et al				
Re-draining of Cul-de-River	ECD 7,500,000	1997. To re-draining of the Cul-de-Sac river.	7,500,000	7,500,000

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Short Term Employment Programme - CBC	ECD 11,900,000	1997. To provide training and work experience to unemployed persons.	9,645,078	9,645,078
New Prison Loan - CBC	ECD 12,000,000	1998. To partially fund the capital expenditure programme of the New Prison.	12,000,000	12,000,000
Purchase of Collingham Gardens	ECD 4,200,000	2000. To purchase property for use as ambassador's residence	3,503,252	3,503,252
CIBC 34.6 Million loan	ECD 5,000,000	2001. To partially finance expenditure programme.	34,600,000	34,600,000
Upgrading Dialysis Unit at Victoria Hospital	ECD 3,000,000	2001. To finance the upgrading of dialysis unit at	2,221,135	2,221,135
SLDB Bad Debts	ECD2,300,000	1995. Liquidation of Government's liabilities to SLDB	146,418	146,418
SUB-TOTAL			187,468,262	187,468,262
EXTERNAL DEBT				
Multi-lateral Loans				
OPEC Fund :				
Votech Project (OPEC)	USD 500,000	1987. To enhance coordination amongst countries in the Eastern Caribbean in Vocational and Technical Education.	41,740	112,698
Roseau Dam Project (OPEC)	USD 1,900,000	1990. To meet the growing domestic commercial and industrial demand for potable water.	633,440	1,710,288

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Cul-De-Sac Highway-OPEC	USD 2,000,000	1995. Building of the Cul-De-Sac Highway.	1,416,690	3,825,063
SUB-TOTAL				5,648,049
International Fund For Agricultural Development:				
Small Farmer Agricultural Development Project (SFAD)	SDR 2,000,000	1984. To address the problems of production input, supply and marketing of a segment of the poor of the poor farmers and upgrade the quality of rural life providing improved water and sanitary facilities.	61,838	228,794
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.	1,035,448	3,831,054
SUB-TOTAL				4,059,848
European Investment Bank:				
Purchase of Equity in SLDB/EIB	ECU 400,000	1984. To increase the Equity based of SLDB to enable it to expand its operations	156,760	457,771
Conditional Capital Loan/EIB	ECU 500,000	1994. To be used for the purchase of 300,000 ordinary shares of \$5.00 each.	500,000	1,460,100
SUB-TOTAL				1,917,871
The World Bank:				
Water Supply Project/IDA	SDR 4,000,000	1990. Roseau Basin Water Development Project.	3,700,000	13,689,630
Water Supply Project/ IBRD	USD 2,500,000	1990. Roseau Basin Water Development Project	819,824	2,213,525

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Watershed & Environment Mgmt. Project/IDA	SDR 1,700,000	1995. Rehabilitation works, carrying out studies for the preparation of the Watershed management plan.	1,700,000	6,289,830
Watershed Project & Environmental Mgmt./IBRD	USD 2,650,000	1995. Rehabilitation works, carrying out studies for the preparation of the Watershed management plan.	1,975,000	5,332,500
Basic Education Project/IDA	SDR 2,300,000	1995. Construction and refurbishing of Schools and Offices.	2,300,000	8,509,770
Basic Education Project/IBRD		1995. Construction and refurbishing of Schools and Offices.	2,136,887	5,769,595
OECS Waste Management Project/IDA	SDR 1,600,000		1,187,252	4,392,714
Emergency Disaster & Recovery/IDA	2,200,000.00	1998. To finance the emergency disaster and recovery project which is aimed at strengthening the capacity to respond to and manage disasters	819,892	3,033,518
Emergency Disaster & Recovery/IBRD	USD3,040,000	1998. To finance the emergency disaster and recovery project which is aimed at strengthening the capacity to respond to and manage disasters	30,400	82,080
OECS Telecommunications Project/IDA	SDR 450,000	1998. To finance the telecommunications reform project.	306,838	1,135,271
Poverty Reduction/IDA	\$1,200,000.00	1999. To finance the poverty reduction fund project.	647,548	2,395,863

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Poverty Reduction/IBRD	USD1,500,000	1999. To finance the poverty reduction fund project.	15,000	40,500
SUB-TOTAL				52,884,795
CARIBBEAN DEVELOPMENT BANK				
CDB/Vigie Terminal Building - 3/SFR-OR-ST.L	ECD 516,000	1973. For Construction of a Terminal Building at Vigie Airport	22,782	22,782
CDB/West Indies Shipping Corporation - 6SFR-R	ECU 92,215	1992. For Government's contribution and arrears of contribution to WISCO	62,436	182,326
CDB/Rural Electrification 21/SFR-St.L	USD 319,846	1980. Electrification of the Areas in St. Lucia	103,704	280,000
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.	322,767	871,471
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 upgrade the quality of rural life providing improved water and sanitary facilities.	22,326 162,193 1,206	65,196 437,920 381
CDB/Feeder Roads 4th Loan 38/SFR-St.L	USD 1,919,560	1986. Construction of eight (8) Agricultural Roads 14.4 kil.	639,853	1,727,604
CDB Educational Project 39/SFR-St.L	USD 876,000	1987. Vocational and Technical Project.	1,605,667 791,190	5,940,806 2,136,212

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
CDB/ 8 SFR -OR- ST.L Water Supplies IV	USD 7,253,000	1990. To meet demand for potable water in the northwest of St. Lucia	358,061 63,276 1,293,934 4,131,484	655,501 270,486 3,493,621 11,155,007
CDB/43 SFR-ST.L-Road Improvement and Maintenance Project	XDR 1,500,000	1992. Road Improvement and Maintenance Supervision	1,190,437	4,404,496
CDB/13SFR-OR-St.L RIMP PROJECT	USD 2,500,000 IUD 2,300,000	1992. Road Improvement and Maintenance	393,233 1,191,111	1,061,730 3,216,000
CDB/15 SFR-OR-ST.L-Road Improvement and Maintenance Project	USD 6,150,000	1994. To assist in financing the rehabilitation of sections of the secondary road network in the Country.	1,773,750 2,607,385 1,019,758 111,642 50,160 120,464	4,789,125 7,039,940 442,269 111,642 146,477 514,948
Rehabilitation of Storm Damage - 45/SFR-St.L	USD 5,000,000	1995. Rehabilitation of Water Supply Systems and Social and Economic infrastructure.	3,940,887	10,640,395
CDB/16 SFR-OR-St.L - Basic Education Reform	USD 1,400,000 USD 2,800,000	1995. Construction and Rehabilitation of Schools and Offices	1,236,667 2,794,019	3,339,000 7,543,852
OECS Waste Management Project - 18/SFR-OR-St.L	USD 1,710,000 USD 1,110,000	1995. To finance the OECS waste management project.	1,110,000 1,710,000	2,997,000 4,617,000
CDB/46 SFR-St.L -Assumption of Liat's Debt	USD 763,657 STG 120,828 ECU 216,042	1996. Government's Assumption of Liat's debt in 1996.	160,846 27,122 48,789	434,285 115,937 142,475

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
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.	621,293	1,677,491
CDB/20 SFR-OR-St.L -Disaster Mitigation	USD 3,805,000.00	1999. To finance project aimed at reducing the potential for disaster in Castries & Vieux Fort from flooding and Ciceron from failure or badly corroded and structurally compromised Ciceron storage reservoir.	911,000 2,187,863	2,459,700 5,907,229
12/OR-St.L- Roads Development Project	USD 27,489,000	2000. To carry out maintenance and improvement works on 91.1 km of main road and 25.6 km of secondary road.	2,600,645 346,045 413,393	7,021,742 346,045 1,767,130
12/OR-St.L- Roads Development Project (add)	USD 2,838,000		204,954 95,035 37,027	553,377 95,035 158,277
Landslide - Immediate Response - 48/SFR	USD 500,000.00	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.	500,000	1,350,000
Hurricane Lenny - Immediate Response - 49/SFR	USD 500,000.00	2000. To cleaning & clearing of affected areas & emergency restoration of services following damage by Hurricane Lenny in November 1999	158,847	428,888

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Basic Education Reform Project 22/SFR-OR-St.L	USD6,390,000	2000. To increase access to primary school education and to improve the quality and efficiency of primary and secondary level education	1,212,681	3,274,239
			2,874,133	7,760,158
			268,858	268,858
SUB-TOTAL				111,864,051
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)	1,832,700	7,834,243
Agence Francaise de Development Rodney Bay Sewerage Project	FF 32,000,000	1991. To finance the water treatment of the Rodney Bay Zone.	3,171,228	9,260,620
Cul-De-Sac Highway-CCCE	USD 9,000,000	1995. Building of the Cul-De-Sac Highway.	6,545,455	17,672,729
Northern Water Supply Project	EUR 4,200,000	2001. To finance the supply and installation of a conduit dedicated to distribution of processed water between the entry to the port of Castries and Choc Bay.	3,895,717	11,376,273
Kuwait Fund for Arab Economic Development Cul-De-Sac Highway Project	KWD 2,500,000	1995. Building of the Cul-De-Sac Highway.	1,666,670	15,016,363
COMMERCIAL BANK LOANS				
Purchase of Ambassador's Residence	USD 300,000	1998. To purchase of the Ambassador's residence in Washington D.C	113,558	306,607

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

DESCRIPTION OF DEBT	AMOUNT OF ORIGINAL DEBT	WHEN INCURRED AND PURPOSE	LOAN CURRENCY BALANCE AT 31/3/03	BALANCE AT 31/3/03 (EC EQUIV.)
Royal Merchant Bank				
New Prison	ECD 38,000,000	1998. To partially fund the capital expenditure programme of the New Prison.	300,000,000 3,072,119	300,000,000 8,294,721
Fixed Rate Bonds	ECD 63,500,000	2000. To partially finance capital expenditure	63,500,000	63,500,000
Citibank (T&T)Ltd.				
Fixed Rate Bonds	ECD 20,000,000	2001	20,000,000	20,000,000
Floating Rate Bonds	USD6,000,000	2001	6,000,000	16,200,000
CIBC (Kayman) Ltd.	USD12,000,000	23-Jun-05	0	0
SUB-TOTAL				469,461,555
OTHER				
ECCB/Special Deposits	ECD 16,222,161	1989. Government liabilities due and outstanding to financial institutions in respect of Special deposits.	2,162,950	2,162,950
SUB-TOTAL				2,162,950
SUB-TOTAL (External)				647,999,124
TOTAL				835,467,382

GOVERNMENT OF ST. LUCIA
Statement of Public Debt
as at 31st March, 2003

Agence Francaise de Developpement formerly Caisse Centrale de Cooperation Economique

NOTE - The Exchange Rates prevailing at 31/3/03 were as follows:-

ECD Equivalence

CAN = 1.8307	YEN = 22.7999
STG = 4.2747	CHF/SWF = 1.9901
FRF = 0.3758	VEB = 0.0030
SDR= 3.6999	BBD = 1.35
SEK = 0.3160	KWD = 9.0098
IUD = 2.70	ITK = 1.2226
USD=2.70	TTD = 0.4337
BAH = 2.70	DM = 1.4930
ECU = 2.9202	EUR = 2.9202

GOVERNMENT OF ST. LUCIA
Statement of Contingent Liabilities
as at March 31, 2003

LIABILITY	CURRENCY LIABILITY at 31/3/2003	BALANCE AT 31/3/2003 EC Equivalent
EXTERNAL INDIRECT LIABILITIES		
ST. LUCIA AIR & SEA PORTS AUTHORITY		
Caribbean Development Bank (CDB):		
35/SFR-ST.L-Hewanorra Air Cargo	USD 106,891	288,606
10/SFR-OR-ST.L- Hewanorra Improvement	USD 4,295,357	11,597,464
11/OR - Upgrading of cruise ship facilities	USD 5,114,815 ECD 500,000	13,810,000 500,000
Agence Francaise de Developpement (AFD)		
Improvement to Hewanorra Airport	EUR 5,412,416	15,805,337
Sub-total (SLASPA)		42,001,407
ST. LUCIA ELECTRICITY SERVICES		
European Investment Bank (EIB)		
LUCELEC II Power Project	USD 639,785 YEN 65,875 STG 108,733	1,727,420 1,501,943 464,801
Generator Expansion 11 EIB	USD 6,967,456	18,812,131
Sub-total (LUCELEC)		22,506,295
NATIONAL DEVELOPMENT CORPORATION (NDC):		
Caribbean Development Bank (CDB):		
33/SFR-ST.L-Tourist Facilities	EUR 196,942 SEK 994,118 USD 187,193	575,110 314,141 505,421
34/SFR-ST.L-Industrial Estate	SEK 895,751 USD 613,506	283,057 1,656,466
34/SFR-ST.L-Industrial Estate Additional Loan	USD 37,358	100,867
7/SFR/OR-ST.L-Industrial Estate	USD 1,668,100	4,503,870
11/SFR-OR-ST.L-Industrial Estate	USD 1,462,267 TTD 218,970	3,948,121 94,967
Sub-total (NDC)		11,982,021

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2003		
LIABILITY	CURRENCY LIABILITY at 31/3/2003	BALANCE AT 31/3/2003 EC Equivalent
ST. LUCIA DEVELOPMENT BANK (SLDB)/BOSL		
Caribbean Development Bank (CDB):		
6/SFR-OR-ST.L-Mortgage Finance III	CAD 2,519	4,612
	SEK 9,235	2,918
	USD 12,923	34,892
40/SFR-ST.L-Consolidated Line of Credit	USD 1,028,428	2,776,756
	EUR 425,799	1,243,418
9/SFR/OR-ST.L-Student Loans	BZD 24,399	32,939
	USD 452,659	1,222,179
12/SFR -OR -ST.L - Third Consolidated Line of Credit	USD 2,276,369	6,146,196
14/SFR-OR-ST.L-4th Consolidate Line of Credit	USD 5,368,845	14,495,882
17 SFR-OR-ST.L 5th Consolidated Line of Credit	USD 4,058,698	10,958,485
19/SFR-OR-St.L - 6th Consolidated Line of Credit	USD 5,113,010	13,805,127
21/SFR-OR-St.L - 7th Consolidated Line of Credit	USD 4,604,175	12,431,273
26/SFR-OR-ST.L - Loan Scheme	USD 1,395,803	3,768,668
European Investment Bank (EIB)		
SLDB Global Loan 11 Own Resources	USD 837,038	2,260,003
	STG 349,492	1,493,973
	YEN 10,925	249,089
	CHF 132,234	263,159
Agence Francaise de Developpement (AFD)		
Industrial Line of Credit/Caisse Francaise	EUR 38,112	111,295
Refinancing Industrial & Tourism Project	USD 517,234	1,396,532
Sub-total (SLDB)		72,697,393
WATER & SEWERAGE AUTHORITY (WASA):		
Caribbean Development Bank (CDB):		
37/SFR-ST.L-Water Supplies	CDN 271,011	496,140
	STG 86,841	371,219
	SDR 996,883	3,688,367
	SEK 489,050	154,540
	USD 496,016	1,339,243
Sub-total (WASA)		6,049,509
TOTAL EXTERNAL INDIRECT LIABILITIES		155,236,625

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2003		
LIABILITY	CURRENCY LIABILITY at 31/3/2003	BALANCE AT 31/3/2003 EC Equivalent
DOMESTIC INDIRECT LIABILITIES		
<u>Castries City Council (CCC)</u>		
Bank of St. Lucia		
Loans	ECD 0	0
Bank of Nova Scotia		
Loan	ECD 59,188	59,188
Overdraft	ECD 499,949	499,949
Total (CCC)		559,137
<u>National Development Corporation (NDC)</u>		
Bank of St. Lucia		
Loan	ECD 0	0
Barclays Bank PLC		
Indemnities	ECD 5,000	5,000
Credit Card	ECD 14,912	14,912
CIBC		
Overdraft	ECD 938,860	938,860
National Insurance Scheme		
Loan	ECD 1,151,617	1,151,617
Total (NDC)		2,110,389
<u>Soufriere Development Committee (SDC)</u>		
Bank of St. Lucia		
Loans	ECD 2,500,360	2,500,360
Letter of Credit	ECD 10,000	10,000
Total (SDC)		2,510,360
<u>St. Lucia Air and Sea Ports Authority (SLASPA)</u>		
Bank of St. Lucia		
Loans	ECD 14,429,803	14,429,803
Bank of Nova Scotia		
Loan	ECD 14,894,034	14,894,034
Loan	ECD 1,026,988	1,026,988
National Insurance Scheme		
Loan	ECD 11,231,136	11,231,136
Total (SLASPA)		41,581,961
<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 557,889	557,889
Bonds	ECD 40,000	40,000
Letter of Credit	ECD 500,000	500,000
Total SLFMC)		1,097,889

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2003		
LIABILITY	CURRENCY LIABILITY at 31/3/2003	BALANCE AT 31/3/2003 EC Equivalent
<u>St. Lucia Livestock Development Programme (SLDP)</u>		
Bank of St. Lucia		
Loan	ECD 455,083	455,083
Letter of Credit	ECD 10,000	10,000
Total (SLDP)		465,083
<u>St. Lucia Development Bank (SLDB)</u>		
National Insurance Scheme		
Loans	ECD 38,571,945	38,571,945
Total (SLDB)		38,571,945
<u>St. Lucia Marketing Board (SLMB)</u>		
Barclays Bank PLC		
Indemnities/Guarantee	ECD 85,000	85,000
Fluctuating Overdraft	ECD 91,703	91,703
Total (SLMB)		176,703
<u>Water and Sewerage Authority (WASA)</u>		
Royal Bank of Canada		
Bond	ECD 20,000	20,000
Overdraft	ECD 2,419,026	2,419,026
National Insurance Scheme		
Loan	ECD 7,449,176	7,449,176
Total (WASA)		9,868,202
<u>St. Lucia Broadcasting Corporation (SLBC)</u>		
Bank of Nova Scotia		
Letter of Credit	ECD 1,863,240	1,863,240
Fluctuating Overdraft	ECD 21,681	21,681
Total (SLBC)		1,884,921
<u>St. Lucia Housing Authority (SLHA)</u>		
St. Lucia Co-operative Bank		
Loan	ECD 74,221	74,221
National Insurance Scheme		
Loan	ECD 34,009,187	34,009,187
Total (SLHA)		34,083,408
<u>Housing and Urban Development Corporation (HUDC)</u>		
Bank of St. Lucia		
Loan	ECD 9,673,056	9,673,056
Overdraft	ECD 372,489	372,489
Letter of Credit	ECD 319,531	319,531
CIBCCaribbean Ltd.		
Loan	ECD 685,568	685,568
National Insurance Scheme		
Loan	ECD 600,000	600,000
Total (HUDC)		11,050,644

GOVERNMENT OF ST. LUCIA		
Statement of Contingent Liabilities		
as at 31st March, 2003		
LIABILITY	CURRENCY LIABILITY at 31/3/2003	BALANCE AT 31/3/2003 EC Equivalent
St. Lucia Tourist Board		
Bank of St. Lucia		
Loan	ECD 3,047,359	3,047,359
Overdraft (Limit \$1,000,000)	ECD 340,436	340,436
Letter of Credit	ECD 92,400	92,400
Total (SLTB)		3,480,195
Free Zone Authority		
Bank of St. Lucia		
Loan	ECD 67,952	67,952
Overdraft	ECD 185,824	185,824
Total (FZMA)		253,776
TOTAL DOMESTIC INDIRECT LIABILITIES		150,169,701
TOTAL INDIRECT LIABILITIES		305,406,326

NOTE - The exchange rates at 31/3/99 were as follow:-

	E.C.
DM	1.493
STG	4.2747
YEN	22.7999
SDR	3.6999
ECU	2.9202
FRF	0.04564
CAD	1.8307
SEK	0.316
TTD	0.4337
BBD	1.35
VEB	0.0017
USD	2.7
BAH	2.7
BZD	1.35
SWF	1.9901

GOVERNMENT OF ST. LUCIA
Statement of Investments
as at 31st March, 2003

	Cost	Market
ST. LUCIA SAVINGS BANK		
U.K. Gov't Treasury Bond 5% 07/06/04	5,532.99	5,810.60
U.K. Gov't Treasury Bond 8.5% 07/12/05	7,688.34	7,413.67
U.K. Gov't Treasury Bond 7.25% 07/12/07	2,523.05	2,623.76
U.K. Gov't Treasury Bond 5.75% 07/12/09	5,676.00	6,021.15
U.K. Gov't Treasury Bond 5% 07/03/12	8,925.01	9,157.94
U.K. Gov't Treasury Bond 8% 27/09/13	7,714.80	7,864.00
U.K. Gov't Treasury Bond 8.75% 25/08/17	12,060.37	12,180.31
U.K. Gov't Treasury Bond 8% 07/06/21	16,188.96	16,539.19
U.K. Gov't Treasury Bond 4.25% 07/06/32	9,289.92	7,566.20
	<u>£75,599.44</u>	<u>£75,176.82</u>
	\$311,779.65	\$310,036.72
OTHER PUBLIC FUNDS		
CROWN AGENTS		
UK Gov't Treas. Bonds 5% 07/06/04	19,414.00	20,388.06
UK Gov't Treas. Bonds 8.5% 07/12/05	39,606.60	38,191.63
UK Gov't Treas. Bonds 7.25% 07/12/07	36,188.58	37,531.16
UK Gov't Treas. Bonds 5.75% 07/12/09	52,735.20	55,942.00
UK Gov't Treas. Bonds 5% 07/03/12	72,833.10	74,737.17
UK Gov't Treas. Bonds 8.% 27/09/13	39,859.80	40,630.67
UK Gov't Treas. Bonds 8.75% 25/08/17	63,023.28	63,801.61
UK Gov't Treas. Bonds 8% 07/06/21	100,399.12	102,514.48
UK Gov't Treas. Bonds 4.25% 07/06/32	51,008.18	50,377.49
Br. Guiana Dem. Rlwy Perm Anns GBP1	1,130.90	848.18
Br. Guiana Dem. Rlwy 4%	778.80	191.06
	<u>£476,977.56</u>	<u>£485,153.51</u>
	\$1,967,103.16	\$2,000,821.59
FIXED DEPOSITS - COMMERCIAL BANKS		
Bank of St. Lucia	12,889,350.38	
Caribbean Banking Corporation	1,335,802.14	
Bank of Nova Scotia	616,754.15	
St. Lucia Co-operative Bank	3,762,087.09	
Citicorp Merchant Bank -BDS	3,134,831.27	
	<u>21,738,825.03</u>	
CALL ACCOUNT FIXED DEPOSITS		
Bank of St. Lucia	13,544,915.29	
Caribbean Banking Corporation	2,038,860.89	
Bank of Nova Scotia	1,412,432.26	
	<u>16,996,208.44</u>	

GOVERNMENT OF ST. LUCIA Statement of Investments as at 31st March, 2003

FIXED DEPOSIT DEPOSIT – SUNDRY ACCOUNT

Bank of St. Lucia	10,442,270.67
Bank of Nova Scotia	2,531,764.04
Caribbean Banking Corporation	<u>5,580,481.03</u>
	<u>18,554,515.74</u>

STATUTORY DEPOSITS - INSURANCE CO.

RBTT	185,081.94
Bank of St. Lucia	11,050,196.28
Bank of Nova Scotia	<u>2,004,104.17</u>
	<u>13,239,382.39</u>

OTHER

STABEX (BOSL)	5,645,080.21
BONDS CALL (CBC)	<u>2,284,200.00</u>
	<u>7,929,280.21</u>

TOTAL OTHER PUBLIC FUNDS

80,425,314.97

Exchange rate £1 = EC\$4.1241

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

1. The Accounting Policies

The accounting policies of the Government of Saint Lucia are based on the concepts embodied in the Revised Laws of St. Lucia Finance (Administration) Act Chapter 15.01 of 2001.

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 Revised Laws of St. Lucia Chapter 15.01 of 2001.

The Accounts of Saint Lucia for the Financial Year ended 31st March, 2003 and the composition thereof have been prepared in part in accordance with the requirements of Section 16 of the Revised Laws of St. Lucia Chapter 15.01 of 2001. The departures from the reporting requirements of the Revised Laws of St. Lucia Chapter 15.01 of 2001 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 Revised Laws of St. Lucia Chapter 15.01 of 2001 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.

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.

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

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	3,900.74
St. Lucia Reserve Fund	288,932.67
	<hr/>
	\$292,833.41

7. Vouchers Payable

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

1. Vouchers are entered into the sub-ledger and posted to the General Ledger individually. Owing to the large volume of invoices generated daily it has become difficult to reconcile the vouchers payable account.

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

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 \$51,341.11

9. Contingency Fund

As per Section 11 of the Revised Laws of St. Lucia Chapter 15.01 of 2001 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 fulfillment of its obligation for membership in the under-mentioned International Organizations has, through the Eastern Caribbean Central Bank, issued the amount of \$55,816,803.19 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	<u>51,594,613.38</u>
	<u>\$55,816,503.19</u>

11. Public Debt

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

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

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

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

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

12. OECS Pharmaceutical Procurement Services (OECS-PPS)

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

The float maintained by the Government of St. Lucia is \$520,000 and the balance as at 31st March 2003 was \$4,250.75

13. Government of St. Lucia Operating Account

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

As at 31st March 2003 there was a debit balance of \$3,351,063.64

14. General Post Office and Out District Post Offices

The total value of cash on hand, stamps and stamped stationery, postal orders at March 31st 2000 was \$21,717,803.15

Cash on hand	\$45,744.02
Stamps and Stamped Stationery	\$21,390,897.65
Postal Orders	\$277,011.48
Phone Cards	\$4,150.00
	<u>\$21,717,803.15</u>

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

Registered Letters	1,145
Parcels and Small Pkts.	576
EMS Letters/Pkts.	1
Un-issued Money Order Forms	568

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

15. Government Shareholdings

The Government of Saint Lucia's shares/investments in the following Corporations and Institutions at March 31st 2003 is \$266,275,388.

SHARES

Caribbean Development Bank	2,610,242
Caribbean Food Corporation	51,335
International Finance Corporation	112,904
LIAT (1974) Limited	267,000
East Caribbean Financial Holding Company of St. Lucia Ltd	15,989,875
Property holding & Development Company of St. Lucia Ltd.	1,214,900
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
Computer Centre Ltd.	3,000,000
Windward Island Banana Development and Export Co. Ltd. "WIBDECO"	500,000
Jalousie 1996 Limited	13,296,000
<i>Subtotal</i>	50,711,481

OTHER INVESTMENTS

International Monetary Fund	56,589,959.40
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	25,521,614
St. Lucia Livestock Development Co. Ltd.	168,924
	215,563,907
<i>GRAND TOTAL</i>	\$266,275,388

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 0.4337 at March 31st, 2003.

GOVERNMENT OF ST. LUCIA
NOTES TO THE FINANCIAL STATEMENTS
31ST MARCH, 2003

- (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 2003.
- (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 2003

16. Subsequent Event

Government of St. Lucia's shares in the following Companies as at 31st March 2003 was \$3,014,800. However, due to the following events the investments are not being reported as the value of the shares is not likely to be realized.

St. Lucia Model Farms Ltd. is in voluntary liquidation, and the Company is deemed to be dissolved on the expiration of three months from the registration of the Final Winding up meeting dated 17th June 1999.

Computer Centre Ltd 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 unaudited statements as at 31st March 2003 reflect net assets of \$37,056.

17. Sinking Funds

At 31st March 2003 the following funds were held in fixed deposits as follows:-

National Savings and Development Bonds - Series VII	\$28,969,511
Treasury Bills	\$ 5,813,284
Cul-De-Sac	\$ 2,034,380
ECCB	\$ 787,408
Prisons	\$15,079,226
	<u>\$52,683,808</u>

During the financial year 2001 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.

18. Treasury Bills

The amount of \$103,133,957 represents the total purchase price. Discount is recorded as expenditure on the due date of each bill.

19. 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 2003 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 supposed to report to the House of Assembly on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying Audit Report. Representatives of the Government and of the Director of Audit attend the Public Accounts Committee review proceeding when held, to provide testimony and other information requested by the Committee.

1.5 The financial statements in this report include:

1 The statements of Assets and Liabilities

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

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

- a. Fixed assets are not capitalized, but expensed in the year of acquisition.
- b. Uncollected revenues are not recorded as receivables.
- c. Provisions are not made for doubtful accounts.

d. Interest due but unpaid is not recorded as a liability.

2 Annual Abstract of Revenue and Expenditure

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

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

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

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

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

SECTION II

SCOPE OF THE AUDIT

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

(2) *“The Director of Audit shall:*

b ...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 2002/03 audit, we audited the accounts of all the entities outlined in the Constitution, with the exception of the accounts of ‘Authorities of Government’, most of which are audited by private auditing firms in accordance with their enabling Acts.

SECTION III

AUDIT FINDINGS

The Annual Abstract Account

- **Revenue**

3.1 Actual total recurrent revenue for the financial year 2002/03 was \$460,535,001 when compared to recurrent revenue estimates of \$473,131,247 there was a shortfall of \$12,596,246. Actual capital revenue reported was \$272,369,996. There was a shortfall of \$35,302,100 because capital revenue was estimated as \$307,672,096 for the year.

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 As we reported in the past, we were unable to compare amounts reported by the Detailed Statement of Revenue and the amounts reported by the Annual Abstract of Revenue because the information on the statements was not comparable. The information on the Detailed Statement was reported on a Ministry by Ministry basis, whereas on the Abstract the information was reported by revenue item.

- **Expenditure**

3.4 The approved estimated recurrent expenditure for the financial year was \$492,814,069 while actual recurrent expenditure in the Annual Abstract Account was \$577,773,787.

3.5 The amount estimated for capital expenditure for the financial year according to the Annual Abstract of Expenditure was \$287,989,275. Actual capital expenditure was \$160,468,366.

- **Supplementary provisions**

3.6 During the year under review there were six hundred and seventy-seven (677) virement warrants totaling \$19,865,477.77 and one hundred and forty-four (144) reallocation warrants totaling \$21,159,978.64. Virement warrants are used to transfer funds within programmes. Reallocation warrants are used to transfer funds between Ministries/ Departments or for the creation of new expenditure items.

- **Surplus/ deficit**

3.7 Total recurrent and capital revenue reported was \$732,904,996 while total recurrent and capital expenditure was \$738,242,153 resulting in excess expenditure of \$5,337,156.

Unauthorized Expenditure

- 3.8 Section 45 (1) of the Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance (Administration) 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...”

- 3.9 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.”

- 3.10 Notwithstanding the fact that total expenditure for the financial year was less than estimated expenditure, expenditure in the amount of \$6,762,975.41 was incurred in excess of the amount appropriated by Parliament to various Ministries and Departments.

- 3.11 Details of this 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 estimate 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 value of cash on hand at March 31st, 2003 was \$3,741,436, an increase of \$2,864,425 over the previous year's cash on hand balance.

4.2 The composition of this amount with a comparison for the previous financial year is given in the table below:

Cash account	2002/2003	2001/2002
Castries	3,529,312.63	661,510.77
Anse-La-Raye	18,951.35	21,237.06
Dennerly	39,193.79	16,721.06
Gros Islet	8,082.99	5,279.79
Micoud	6,309.74	12,246.27
Soufriere	43,659.11	39,312.92
Vieux Fort	95,926.37	120,703.26
TOTAL	3,741,435.98	877,011.13

4.3 In our opinion, the figure of \$3,741,436 presents fairly the balance of cash on hand as at March 31st, 2003.

Cash in Bank -Accountant General

4.4 At March 31st, 2003 the bank balance was reported as \$78,810,650. The cash in bank for that year was significantly higher by \$54,096,813 than the previous financial year's balance of \$24,713,837.

4.5 We received reconciliation statements for twelve (12) out of the fourteen (14) bank accounts. Also, we observed that the accounts were not reconciled on a monthly basis. Transactions on the statements provided were from April 2002 to March 2003. The two accounts for which we did not receive reconciliation statements were:

Head/Object	Description	Closing Balance 31.03.03
4402001-0502180	NCB-Banana Levy	\$124.53
4402001-0502210	Prison Contingency Fund	\$850,965.00
Total		\$851,089.53

4.6 Notwithstanding this, the amount of \$78,810,650 disclosed on the balance sheet is fairly presented.

MANAGEMENT'S RESPONSE:

Reconciliation Statements were not presented to the Director of Audit for NCB –Banana Levy and Prison Contingency Fund because there was no activity in the accounts for the year.

Cash in Bank – Sundry Ministries

4.7 As at March 31st, 2003 bank balance for sundry ministries was stated as \$38,204,382. There was an increase of \$8,904,121 when compared with the figure of \$29,300,261 for March 31st, 2002.

4.8 One hundred and three (103) bank accounts were maintained during the period under review. However, reconciliation statements for twenty one (21) accounts were submitted to us. Also, bank statements were not submitted for seventy five (75) of these accounts. Thus, we were not able to verify 87% of the bank balances totaling \$33,243,937.02.

4.9 Five (5) bank accounts had overdraft balances. The details are stated in the following table:

Account No.	Description	Closing Balance
901024584	WASA Voluntary Retirement Plan	(\$120.00)
901034577	National Telecommunications Regulatory Comm.	(\$54,905.24)
901002816	School Feeding Programme Stabex 1994	(\$134.96)
901063395	Drug Demand Reduction Programme –Operating A/C	(\$2,230.00)
901019793	Emergency Response Imprest A/C	(\$80.80)

4.10 Consequently, we are unable to determine whether the figure of \$38,204,382 for bank balances-sundry ministries 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

4.11 As at March 31st, 2003 the imprest amount was \$1,465,219.00.

4.12 Revised Laws of Saint Lucia, 2001 Chapter 15.01 (Financial Regulation) No. 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 There were twelve (12) imprest holders who were in violation of this regulation. Ten (10) of these accounts had brought forward balances from previous years. This deficiency has been highlighted in several past audit reports.

4.14 Carrying unretired imprests on the government books can certainly give misleading information. These unretired imprests may be fully expensed or may contain some expenditure components. In such cases these imprests cannot be classified as assets. If imprests were retired in accordance with the Regulation then the balance sheet would not include this asset.

4.15 We recommend that all imprests are retired at the end of the financial year to alleviate the possible implications of reporting questionable assets on the balance sheet.

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.

Advances - Personal

4.16 These are advances granted to public officers under Part VI, Section 29 (1) of the Revised Laws of Saint Lucia 2001 Chapter 15.01 Finance (Administration) Act for the purposes and under the conditions set out in Staff Order 7 (1), (3), (4) (6) and (7) and consist of personal loans, advances for the purchase of motor vehicles, and for the payment of insurance premiums for employee owned vehicles.

4.17 The balance sheet reported personal advances of \$1,379,152, at March 31, 2003.

4.18 For reporting purposes personal advances were classified as follows:

	2002/2003
	\$
Current advances being repaid	260,539.76
Outstanding advances	<u>1,118,612.02</u>
	<u>1,379,151.78</u>

4.19 At the beginning of the financial year, outstanding advances due and unpaid were \$1,178,315.06. The closing balance was \$1,118,612.02. The Accountant General's records indicate that \$59,703.04 was repaid. Based on this information there has not been a significant improvement in clearing these outstanding advances. We found that most of these loans beneficiaries are no longer employed by the government.

4.20 Outstanding advances of \$1,118,612.02 could not be verified because the cards maintained for each individual were not submitted. We were informed that the cards were misplaced when the Accountant General's department was relocated. Also, payments made towards outstanding advances could not be verified because the receipts were not available.

4.21 Based on these findings we are unable to express an opinion as to whether the figure of \$1,379,152 reflected in the balance sheet as personal advances at March 31, 2003 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

4.22 At March 31, 2003 the balance sheet showed Advances - Other Governments as \$3,887,294. The composition of the amount along with comparative figures for 2001/2002 were as follows:

Government	Balance as at	
	31.03.03 \$	31.03.02 \$
Anguilla	13,938	24,065
Antigua	1,097,455	938,641
Barbados	6,147	6,147
British Virgin Islands	122,886	58,407
Dominica	299,803	147,139
Grenada	280,579	257,345
Guyana	38,348	38,348
Jamaica	253,173	190,923
Montserrat	110,421	90,493
St. Kitts	257,610	142,456
St. Vincent	1,340,096	1,180,280
Trinidad	66,839	92,672
TOTAL	3,887,294	3,166,913

4.23 Payments made on behalf of other countries by the Government of Saint Lucia increased by \$720,381 or 23% over the previous year's figure of \$3,166,913.

4.24 For the financial year, the Government of Saint Lucia paid \$871,556.68 for pensions and gratuities on behalf of ten (10) countries. Eight (8) of these countries reimbursed \$386,590.52. In previous audits we highlighted the concern that the other governments took a very long time to reimburse the Government of Saint Lucia. The situation has resulted in an increase in advances due from other Governments.

4.25 We did not receive confirmations from the countries reported to have been indebted to the Government of Saint Lucia. In addition, reconciliation statements were not submitted for the individual accounts; therefore, we were not able to verify the year-end balances.

4.26 Based on these findings we are unable to express an opinion as to whether the figure of \$3,887,294 is fairly stated.

4.27 We recommend that the Accountant General takes the necessary action with a view to reconciling this account and recovering the monies owed to the Government of Saint Lucia.

MANAGEMENT'S RESPONSE:

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

Advances – Other Advances

4.28 This category consists of authorized advances to individuals, government departments and ministries and statutory corporations. Balances at March 31, 2003 with comparative ones for 2001/2002 were as follows:

Authorized Advances	Balance as at	
	31.03.03 \$	31.03.02 \$
Advances of Gratuity	1,063,679	1,066,941
Advances of Salary	26,110	25,486
Advances of Subsistence	2,292,366	2,228,769
Departments & Statutory Corporations	64,146,281	55,597,228
Total	67,528,436	58,918,424

Authorized Advances – Individuals

4.29 This category comprised advances of gratuity, salary and subsistence that were granted in accordance with Section 29 (1) (d) of the Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance (Administration) Act.

Advances of Gratuity

4.30 At March 31 2003 total advances of gratuity was reported as \$1,063,679 a decrease of \$3,262 or .3% over last year's figure of \$1,066,941.

4.31 As we have stated in previous audit reports we observed that advances totalling \$22,173 which appear to be uncollectable in the past were still reported on the list of advances for 2003.

Auditor's note: This amount was included in the Memorandum to Cabinet seeking write off.

Advances of Salary

4.32 At March 31, 2003 total advances of salary was \$26,110 compared to \$25,486 in 2001/2002.

4.33 We observed that these advances were not recovered within the time and in accordance with the terms stipulated on the warrants.

Advances of Subsistence

4.34 The Statement of Advances at March 31, 2003 reported advances of subsistence as \$2,292,366.

4.35 As we have reported in the past officers were granted advances before a previous advance was retired. A review of the list of advances revealed that some officers had as many as five (5) to fifty-two (52) outstanding advances. Again, we stress that this practice is not in accordance with Staff Order 7.5.

4.36 Total outstanding advances brought forward from previous financial years was \$1,801,812.91. This figure included advances to government officials who are no longer employed with the government, or have since passed away. Therefore it is highly unlikely that these advances will be retired.

4.37 On the reconciliation statement \$358,618.94 was classified as *“amounts scheduled to be written off 96/97.”* We were informed that permission to write off these advances has not been sought from the appropriate authority. Therefore, the amount is still outstanding.

Authorized Advances -Departments

4.38 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 Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance (Administration) Act.

4.39 As at March 31, 2003 these advances totalled \$64,146,281. There was an increase of \$8,549,053 or 15 % over the prior year’s figure.

4.40 There were a number of advance accounts that have been in existence for a significantly long period of time. The balances of these accounts have remained virtually unchanged. Some examples are listed below:

Account No	Account Description	Account Balance \$	Year Granted
5201001-0533017	Ministry of Education Bridging Finance	242,510.62	1998
2101001-0533019	OECS/3 rd Reg. Cons. Assoc.	15,918.70	1998
4101001-0533120	Moalff/Wibdeco-Rest. Of Banana Industry	67,789.77	1998
3109001-0533185	Windjammer Clothing	35,213.70	1998
1401001-0533303	Expenditure, 1997 General Elections	11,661.14	1998
4401001-0533310	Settlement of Arrears of NDC Loan	75,000.00	1998
3108001-0533311	Renovation Works at the Prisons	647,975.90	1998
4401001-0533312	Reconstruction of Ministry of Tourism	73,767.65	1998
4402001-0533091	Overseas Development Administration	81,135.11	1998
4402001 0533121	Castries City Council	19,870.84	1998

4.41 Reported was a total of \$956,421.68 for shortages of cash. A number of these accounts have been in existence prior to the 1998 financial year.

Auditor’s note: Except for account 3109001-0533185 – Windjammer Clothing, all the other accounts included in the table were included in the Memorandum to Cabinet seeking permission to write them off.

4.42 A total of \$10,832,737 was reported for returned cheques. A listing of these cheques was not provided by the Accountant General. Consequently, we were unable to ascertain the accuracy of this figure.

4.43 We found advance accounts with credit balances totalling \$416,626.16. We are of the opinion that these accounts are incorrectly classified as assets. As reported last year the Accountant General has acknowledged that there are a number of overdrawn advance accounts. The Department, together with the respective agencies are currently working on this matter with a view to correcting the errors in subsequent years.

4.44 We verified that total personal and other advances for the financial year under review were in excess of 2% of reported recurrent revenue of the previous financial year. This is a violation of Section 29 (2) of the Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance (Administration) Act.

4.45 Based on the preceding, we are unable to determine whether the figure of \$72,794 ,882 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. 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

4.46 At March 31, 2003 the balance sheet showed a Suspense Account of \$520,197.

4.47 We are of the opinion that a suspense account should only be utilized to temporarily post amounts which cannot be identified with a service or which cannot be traced to a particular account. Therefore, the suspense account should not be included as a balance sheet item.

4.48 **We recommend as we did previously, that management investigates this account with a view to clearing the account and removing it from the balance sheet.**

MANAGEMENT'S RESPONSE:

The Suspense Account comprises mainly unreconciled ledger account balances. These ledger accounts remain unreconciled 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

4.49 The value of investments as at March 31st, 2003 was disclosed as \$75,957,589 on the balance sheet.

4.50 Details with comparative figures for 2001/2002 are given in the table below:

Investments	2002/2003	2001/2002
Other public funds	75,641,909	84,454,774
Savings Bank	315,680	266,968
	75,957,589	84,721,742

4.51 Like previous financial years, investments under Public Funds continued to be greater than the figure on the statement of investment by **\$16,411.36**. The explanation for this was given in previous audit reports and remains the same.

4.52 The correct value of investments for the period could not be determined because not all certificates of deposits were submitted. The value of certificates not submitted was **\$18,787,584.52** or 23% of the total value disclosed.

4.53 As a result of the preceding, we could not determine, whether the amount of \$75,957,589 presents fairly the value of investments held by the Government of Saint Lucia as at March 31st, 2003.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

Bank Advances

4.54 As at March 31, 2003 the balance sheet reported Bank Advances - as \$20,705,777. In comparison to last year's figure of \$10,327,676, the bank advances figure increased by \$10,378,101 or approximately one hundred percent (100%). Details with comparative figures for 2001/2002 are as follows:

Institutions	Balance as at	
	31/03/2003	31/03/2002
Royal Bank of Canada	(566,178)	-
Canadian Imperial Bank of Commerce	(938,680)	(7,959)
Bank of Nova Scotia	2,813,864)	-
First National Bank St. Lucia Limited	(1,171,158)	-
Barclays Bank PLC	(1,131,300)	-
National Commercial Bank - General	(7,786,681)	(6,600,261)
National Commercial Bank - Payroll	(5,833,084)	(3719,456)
Caribbean Banking Corporation	(464,832)	-
Total	(20,705,777)	(10,327,676)

4.55 A review of the reconciliation statements as March 31, 2003 showed that 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. This means that the accounts were not reconciled on a monthly basis. Such a practice increases the risk of producing inaccurate financial information.

4.56 Notwithstanding, the bank advances figure of \$20,705,777 presented in the balance sheet as at March 31st, 2003 is fairly stated.

Vouchers Payable

4.57 At March 31, 2003 the balance sheet reported vouchers payable as \$29,175,807.00

4.58 In viewing 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 authorized to pay and a purchase order served to accentuate the situation.

4.59 In light of the above, we are of the opinion that the vouchers payable figure of \$29,175,807 reported on the balance sheet as at March 31, 2003 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

4.60 The balance sheet at March 31, 2003 showed Special Public Funds as \$51,341.00. This amount represented the balance in the New Hospital Building Fund.

4.61 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 \$1,267.47.

4.62 In our opinion the amount of \$51,341.00 presents fairly the balance in the Special Public Fund at March 31st, 2003.

MANAGEMENT'S RESPONSE:

A list of the contributions made to the fund was subsequently provided to the Director of Audit.

Deposits – Other Governments

4.63 The balance sheet at March 31, 2003 showed Deposits - Other Governments as \$1,240,815. In comparison to last year's figure of \$1,157,523, the amount represented an increase of \$83,292 or approximately eight percent (8%).

4.64 Details with comparative figures for 2001/2002 are as follows:

Government	Balance as at 31/03/2003 \$	Balance at 31/03/2002 \$
Antigua	(341,058)	(318,092)
Barbados	(21,427)	(52,267)
Dominica	(56,097)	(46,733)
Grenada	(497,481)	(463,881)
St. Kitts	(32,882)	(13,833)
St. Vincent	(284,802)	(256,263)
Trinidad	(1,496)	(882)
Anguilla	(5,571)	(5,571)
Total	(1,240,815)	(1,157,523)

4.65 We were unable to verify the balances owed to the various Governments because we were not provided with the supporting documentation such as the statement of deposits, bank statements and reconciliation statements.

4.66 Previous audits revealed that the Government of St. Lucia owed the Governments of St. Vincent, Antigua, Grenada and St. Kitts from as far back as 1997. None of the amounts were settled during this financial year.

4.67 Based on the foregoing, we are unable to express an opinion on the accuracy of the liability of \$1,240,815.

4.68 We recommend that:

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

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the comments and recommendations of the Director of Audit and will take the necessary steps to correct this situation.

Contribution to Disaster Office

4.69 The balance sheet at March 31, 2003 showed Contributions to Disaster Office as \$125,000.00. The amount represented contributions from the following:

Contribution/Country	Balance as at March 31 st 2003 (\$)
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)

4.70 There were no movements in the accounts during the financial year under audit.

4.71 We are of the opinion that the amount presented in the balance sheet fairly presents the Contribution to Disaster Office as at March 31, 2003.

Contingency Fund

4.72 The balance sheet as at March 31, 2003 showed that \$1,500,000 was the balance in the Contingency Fund. This balance was the same as the previous financial year. 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, 2003. Therefore, there was a difference of \$649,035.

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

4.74 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.

4.75 Based on the forgoing, we are of the opinion that the amount disclosed as the balance in the Contingency Fund at March 31, 2003 is not true and fair.

MANAGEMENT'S RESPONSE:

A contingency Fund Advance Warrant No. 3 of 1997/1998 provided the authority for the expenditure of \$649,015.00 from the Contingency Fund. The amount of \$649,015 was transferred to the Bonds Call account to facilitate payment from the Fund as the Contingency bank account is not a chequing account. The transactions are recorded in the general ledger.

The advance against the Contingency Fund is recorded in a separate account. This anomaly will be corrected and action will be taken to ensure that the Contingency Fund is replenished in keeping with the requirements of the Finance (Administration) Act No. 3 of 1997, Sections 11(5) and 11(6).

Sundry Deposits

4.76 At March 31, 2003 the balance sheet reported sundry deposits as \$146,692,825. In comparison to last year's figure of \$101,516,112 the amount for sundry deposits increased by \$45,176,713 or approximately forty-four percent (44%).

4.77 Revised Laws of Saint Lucia, 2001 Chapter 15.01 Finance (Administration) Act Section 37(1) states:

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

4.78 Four (4) deposit accounts totalling \$448,431.56 were inactive for over five (5) years. Yet the amounts in these accounts were not paid into the Consolidated Fund after the stipulated time period had elapsed.

4.79 The following are the details of those accounts:

Sundry Deposit	Description	Amount \$	Year Traced Back to	No. of years inactive (to 1999)
4301001-601011	M.C.&W – C.O. Williams Co. re W/Coast Road	78,061.47	1994	9
4402001-601012	10% Gratuity-Civil Service/Teachers	213,458.59	1994	10
5201001-601229	Regional Non-formal Skill Training	153,081.50	1993	10
3106001-601436	Special pay Duty - Police	3,830.00	1995	8
Total		448,431.56		

Auditor’s note: Deposit account 601011, 601012, 601229 and 601436 were closed in 2005.

4.80 Revised Laws of Saint Lucia, 2001 Chapter 15.01 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.”

4.81 Forty (40) sundry deposit accounts had debit closing balances. A number of balances in these accounts were brought forward from previous years. In comparison to last year’s figure of \$10,137,042.92, sundry deposit accounts reflecting debit balances decreased by \$787,499.82 or approximately eight percent (8%). The inclusion of debit closing balances in liability accounts means that there was over-expenditure. Moreover, the true liability of the Government is understated.

4.82 We reported in the past that Ministries/Departments did not always reconcile their sundry deposit accounts with the Accountant General’s accounts. As a result, we were unable to verify the balances reflected in the deposit accounts.

4.83 Based on the proceeding, we are unable to express an opinion on the accuracy of the amount of \$146,692,825 disclosed on the balance sheet as at March 31, 2003.

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

4.84 The balance sheet at March 31, 2003 disclosed the savings bank liability as \$749,382. In comparison to last year's figure of \$767,016, the savings bank liability decreased by \$17,634 or approximately two percent (2%).

4.85 The following is breakdown of this year's figure:

Description	Balance as at 31/03/2003 \$
Savings bank – Castries	(38,244.60)
Savings bank – Anse-La-Raye	(411,799.04)
Savings bank – Canaries	(172,201.38)
Savings bank – Choiseul	(11.68)
Savings bank – Dennery	(73,680.71)
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)	11,278.28
Savings bank – Surplus/Deficit	(20,942.88)

4.86 We were not provided with the statement of deposits and withdrawals, subsidiary ledgers/cash books, reconciliation statements and other supporting documentation relating to the transactions posted in the accounts. In addition, the records from Crown Agents in support of interest received for the year was not provided. As a result, we were unable to verify the balances reflected in the individual accounts.

4.87 Based on these findings, we are unable to express an opinion on the accuracy of the amount of \$749,382 disclosed as savings bank liability as at March 31, 2003.

MANAGEMENT'S RESPONSE:

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

Trust Funds

4.88 As at March 31, 2003 the Government of Saint Lucia held two deposits in trust amounting to \$29,029. This amount has been bought forward for the past four (4) years and comprises the following:

	Balance as at March 31st 2003 \$
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**

4.89 This fund was established in 1887 under 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.

4.90 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”

4.91 As we previously reported, it appears that the Government has never met the requirement of paying \$441.60 yearly to the Trustees.

4.92 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.

4.93 Again, as has been previously highlighted, during the period under audit, no monies were expended towards the relief and maintenance of the poor, aged and infirm inhabitants of Castries.

4.94 Further, the Baron Trust Fund had a debit balance of \$1,613 at the end of the financial year 2002/03, while the Statement of Investments reflected an investment with a market value of EC\$4,281.67 for the same period.

4.95 Incorrect transactions were posted to the account by way of journals as far back as 1997/1998.

- **Landslide Relief Fund**

4.96 There were no movements in the account during the period under audit.

4.97 In our opinion, the amount of \$29,029 presented as deposits held in the Trust by the Government as at March 31, 2003 is fairly stated.

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

Treasury Bills

4.98 According to the balance sheet at March 31, 2003 Treasury Bills held by the Government of Saint Lucia was \$103,133,957. The amount comprised Special and Regular issues amounting to \$88,710,886 and \$14,423,071 respectively.

4.99 As we reported in the prior years, we were not provided with receipts.

4.100 We are unable to express an opinion on the accuracy of the amount of \$103,133,957 reported as Treasury Bills held by the Government of Saint Lucia as at March 31, 2003.

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

4.101 As at March 31st, 2003 the Public Debt figure reflected on the balance sheet was \$835,467,382.

4.102 The public debt comprised the following:

Description	Amount \$
Domestic Debt	187,468,262
External Debt	
• Multilateral Loans	64,510,563
• CDB Loans	111,864,051
• Bilateral Loans	471,624,505
Total	835,467,382

4.103 The opening balances recorded in the Ledger did not agree with the closing balances in the previous financial year. Investigations revealed that these opening balances were closing balances for the year 2000/2001. This indicated that the information in the Ledger has not been updated.

4.104 Interest payments stated in the Ledger were overstated by \$26,260.90 and principal payments were understated by the same amount.

4.105 For a three (3) months sample chosen, we were unable to verify all figures because there were no journal notes.

4.106 Confirmations were not received for twenty-four (24) loans of a total of sixty-seven (67) loans.

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

4.108 In our opinion, the amount of \$835,467,382 presents fairly the value of loan balances as at March 31st, 2003.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes Audit's observation 4.104.

Contingent Liabilities

4.109 The Accountant General reported contingent liabilities of \$305,406,326 as at March 31 2003. There was a decrease of 2 % over last year's figure of \$312,241,894. Total Contingent Liabilities for the financial year 2002/2003 with comparative figures for the financial year 2001/2002 is summarized in the table below:

Loan Category	2002/2003 \$	2001/2002 \$
External Indirect Liabilities	155,236,625	158,182,168
Domestic Indirect Liabilities	150,169,701	154,059,726
Pending Litigations	Not Reported	Not Reported
Total	305,406,326	312,241,894

4.110 Like in the previous years claims and lawsuits - pending or threatened litigations against the Government were not reported. As we stated in the last report these figures were always very significant whenever they were reported.

4.111 Also, we did not receive bank confirmations for some loans. As a result we were not able to verify liabilities of \$56,470,936 listed in the table below:

Description of Contingent Liability	Amount
SLDB Global Loan 11 Own Resources	\$4,266,224.00
Refinancing Industrial and Tourism Project	\$1,396,532.00
National Insurance Scheme : Bank of Nova Scotia – Loans	\$11,231,136.00
National Insurance Scheme : St. Lucia Development Bank – Loans	\$38,571,945.00
Housing and Urban Development Corporation : Bank of St. Lucia – Letter of Credit	\$319,531.00
Housing and Urban Development Corporation : CIBC – Loan	\$685,568.00
Total	\$56,470,936.00

4.112 Based on the fact that the value of pending litigations was not reported, the figure of \$305,406,326 reported as Contingent Liabilities for the year ended March 31, 2003 is not fairly stated.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted. It must be noted however, that as in the previous years, a statement of pending or threatened litigation against the Government was not submitted by the Office of the Attorney General.

General Post Office and Out District Post Offices

4.113 Note 14 to the balance sheet, disclosed an amount of \$21,717,803.15 as the value of cash on hand, stamps and stamped stationery, postal orders and phone cards at the General Post Office at March 31, 2003.

4.114 However, we verified a total of \$20,718,133.10. Therefore, there was a difference of \$999,670.05. The difference was as a result of errors on the schedule. Stamps and stamped stationery of \$339,358.10 and \$16,413.20 were verified for two declaration forms respectively of the General Post Office. However, the sums of \$1,337,875.10 and \$17,566.25 were recorded on the schedule.

4.115 In addition, the Postmaster's declarations at the close of the financial year for forty-one (41) out district post offices were not included in the amount reported. Consequently the amount of \$21,717,803.15 on the balance sheet was understated by the amounts declared by these post offices. We were unable to determine these amounts because the declaration forms were not available.

4.116 In light of the above, we are of the opinion that the figure of \$ 21,717,803.15 presented as the value of cash on hand, stamps and stamped stationery, postal orders and phone cards at the Post Offices at March 31, 2003 is not fairly stated.

MANAGEMENT'S RESPONSE:

The Accountant General's Department notes the differences on the schedule as indicated in the Director of Audit' observation 4.114 and will make the necessary adjustments.

The Boards of Survey appointed to carry out the surveys of cash and stamps at post offices do not always submit a copy of the report to the Accountant General as is required by financial regulations 149 (3).

Government Investments and Shareholdings

4.117 At March 31, 2003, total Government investments in statutory bodies, related companies as well as regional and international organizations was reported as \$266,275,388. This figure comprised shareholdings of \$50,711,481 and other investments of \$215,563,907.

4.118 We found a difference of \$1,500,000 between the amounts detailed in the notes to the financial statements and the amounts recorded in the schedule of shares/investments. This is listed in the table below:

Name of Institution	Amount on the schedule of shares and investment \$	Amount in the notes to the financial statements \$	Difference \$
INVESTMENTS:			
Computer Centre	1,500,000.00	0.00	1,500,000.00
Total			1,500,000.00

4.119 As we have reported in our past audits the Government of Saint Lucia does not have share certificates for all the shares it claims to hold. Share certificates were not provided for the companies listed in the table below:

Name of Company	Share value as per notes to financial statements \$	Value of share certificate(s) not seen \$
East Caribbean Financial Holdings	15,989,875.00	15,989,875.00
Jalousie 1996 Ltd.	21,396,000.00	8,100,000.00
Saint Lucia Electricity Services Ltd.	9,564,210.00	688,560.00
WINERA	625,000.00	250,000.00
Saint Lucia Fish Marketing Corporation	15.00	15.00
Total		25,028,450.00

4.120 As a result of the scope limitation resulting from the unavailability of share certificates, we are of the opinion that the figure of \$266,275,388 presented as Government's Investments and Shareholdings is not fairly stated.

4.121 Again, we recommend that the Accountant General ensures that all Government's investments in shares are supported by share certificates and that there is always supporting documented evidence of all investments.

MANAGEMENT'S RESPONSE:

The Director of Audit observation with respect to the unavailability of share certificates to confirm investment is noted. Procedures will be enforced to address this situation.

Sinking Fund

4.122 Note 17 to the financial statements disclosed the sinking fund balance as \$52,683,808 at March 31, 2003.

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

- National Savings Development Bonds
- Treasury Bills
- Cul-De-Sac River
- ECCB
- Prisons

4.124 The fixed deposit certificates were not submitted; consequently we were unable to verify the deposits held at the various commercial banks. Also, bank confirmations were not submitted.

4.125 Based on the foregoing, we are unable to express an opinion on the accuracy of the amount presented as the balance in Sinking Fund at March 31, 2003.

MANAGEMENT'S RESPONSE:

The comments of the Director of Audit are duly noted.

Promissory Notes

4.126 Note 10 to the financial statements disclosed promissory notes of \$55,816,503.19 as at March 31, 2003. The amount consisted of Government of Saint Lucia's obligation and membership in the following organizations:

Organization	Amount \$
International Bank for Reconstruction & Development	3,577,258.52
Multilateral Investment Guarantee Agent	146,070.00
International Development Association	498,561.29
International Monetary Fund	51,594,613.38
Total	55,816,503.19

4.127 We are of the opinion that the amount of \$55,816,503.19 disclosed as promissory notes at March 31, 2003 is fairly stated.

Statement of Changes in Financial Position

4.128 At March 31st 2003 the balance sheet showed total cash of \$101,515,910. There was an increase in cash of \$54,897,685 from the previous financial year. The details are given in the table:

Description	2002/03 (\$)	2001/2002 (\$)	Difference (\$)
Cash on Hand	3,741,436	877,011	2,864,425
Cash in Bank	117,015,032	54,014,098	63,000,934
Bank Advances	(20,705,777)	(10,327,676)	(10,378,101)
Imprest	1,465,219	2,015,107	(549,888)
Drafts and Remittances	0	39,685	(39,685)
TOTAL	101,515,910	46,618,225	54,897,685

4.129 We were unable to verify cash in bank.

4.130 Based on the above we are unable to express an opinion on the accuracy of the Statement of Changes in Financial Position at March 31, 2003.

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

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

SECTION V

SUMMARY OF APPENDICES

- 5.1** See Section IV Annual Abstract Account Section under Audit Observations for information on Appendices I (B), I (C) and I (D).
- **Authority for Expenditure**
- 5.2** Details of various Authorities for Expenditure for 2002/2003 in Appendix I (A).
- **Statement of Losses**
- 5.3** The statement of Losses included in the 1998/99 Audit Report reported losses up to the present period 2008 and as a result no new losses have come to the notice of the Director of Audit since.
- 5.4** Appendix II (B) – Statement of Losses due to theft, fraud or negligence from previous years seem. Audit observed that the amount of these losses are constantly increasing with no signs of the responsible Departments/Authorities actively and vigorously investigating these cases with a view to settle or close same.
- 5.5** The accumulative losses not yet settled as at time of the Audit Report for the financial year March 31, 2003 was \$7,898,583.95. The dates of which the events occurred ranged from 1957 to 2008.

APPENDIX 1 (A)

AUTHORITIES FOR EXPENDITURE 2002/2003

A Expenditure for Revenue and Grants

1. Estimates - Passed in the House of Assembly on May 15, 2002
2. Appropriation Act - No. 06 of 2002
3. General Warrant - Signed by the Minister of Finance in April 22, 2002
4. Supplementary Appropriation Act - No. 26 of 2003
5. Supplementary General Warrant - Passed in the House of Assembly on October 03, 2003

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		
13 SERVICE COMMISSION		
1301 Public Service Commission		
101 Personal Emoluments	3,253.59	3,253.59
14 ELECTORAL		
1401 Agency Administration		
115 Communication Expenses	3,040.75	3,040.75
21 OFFICE OF THE PRIME MINISTER		
2101 Agency Administration		
105 Travel and Subsistence	308,506.75	308,506.75
2104		
109 Office and General	424.59	424.59
2106		
101 Personal Emoluments	70,657.39	
105 Wages	6,720.51	
115 Communication Expenses	<u>312.91</u>	
		77,690.81
22 MINISTRY OF THE PUBLIC SERVICE		
2203 Training		
105 Travel and Subsistence	5,815.74	
115 Communication Expenses	<u>288.91</u>	
		6,104.65

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DPP		
3101		
101 Personal Emoluments	1,173.54	
102 Wages	333.60	
115 Communication Expenses	<u>2,924.45</u>	
		4,431.59
3102		
101 Personal Emoluments	20,341.66	20,341.66
3104 Supreme Court		
101 Personal Emoluments	13,711.04	
102 Wages	<u>333.60</u>	
		14,044.64
3105 District Court		
101 Personal Emoluments	7,045.65	
102 Wages	<u>467.08</u>	
		7,512.73
3106 Police		
101 Personal Emoluments	150,594.05	
102 Wages	<u>2,041.52</u>	
		152,635.57
3107		
115 Communication Expenses	6,250.05	6,250.05
3108 Prisons		
125 Rewards	5,000.00	5,000.00
32 ATTORNEY GENERAL'S CHAMBERS		
3201 Attorney General's Chambers		
116 Operating and Maintenance	6,558.80	6,558.80

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
35 MINISTRY OF JUSTICE		
3504 Supreme Court		
109 Office and General	16,987.49	
115 Communication Expenses	13,622.24	
116 Operating and Maintenance	<u>619.00</u>	
		31,228.73
3505 District Court		
101 Personal Emoluments	118,332.39	
102 Wages	6,934.56	
105 Travel and Subsistence	6,021.72	
116 Operating and Maintenance	<u>1,974.25</u>	
		133,262.93
3506 Police		
102 Wages	97,747.91	
113 Utilities	5,093.82	
115 Communication Expenses	<u>227,567.69</u>	
		330,409.42
3508 Substance Abuse Secretariat		
115 Communication Expenses	11,616.77	
		11,616.77
36 MINISTRY OF HOME AFFAIRS		
3602 Fire Service		
125 Rewards	2,945.35	
		2,945.35
3603 Prisons		
108 Training	64,839.47	
132 Professional and Consultancy	<u>199.35</u>	
		65,038.82
3605 Probation and Parole Services		
101 Personal Emoluments	900.88	
		900.88

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
36 MINISTRY OF HOME AFFAIRS		
3606 Gender Relations		
105 Travel and Subsistence	4,012.05	
115 Communication Expenses	<u>6,366.78</u>	
		10,378.83
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4101		
105 Travel and Subsistence	2,298.74	2,298.74
4114 Fisheries Development		
137 Insurance	5,520.96	5,520.96
4115		
101 Personal Emoluments	3,917.41	3,917.41
42 MINISTRY OF COMMERCE, INDUSTRY AND CONSUMER AFFAIRS		
4201		
113 Utilities	57.25	57.25
4203 Consumer Affairs		
101 Personal Emoluments	67,417.65	67,417.65
4205 Documentation and Information		
101 Personal Emoluments	917.56	917.56
4206 Investment Co-ordination		
105 Travel and Subsistence	224.98	224.98

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT AND PUBLIC UTILITIES		
4301 Agency Administration		
115 Communication Expenses	63,459.67	63,459.67
4302 Meteorology		
115 Communication Expenses	16,440.42	16,440.42
4303 Transport		
115 Communication Expenses	297.57	297.57
4306 Road Infrastructure		
105 Travel and Subsistence	10,970.83	
115 Communication Expenses	<u>48,704.34</u>	59,675.17
4309 Post Office		
101 Personal Emoluments	147,955.72	
102 Wages	112,322.22	
120 Grants and Contributions	<u>82.07</u>	260,360.01
44 MINISTRY OF FINANCE, INT. FINANCIAL SERVICES & ECONOMIC AFFAIRS		
4402 Accountant General		
102 Wages	3,211.56	
118 Hire of Equipment ant Transport	4,555.00	
127 Interest Payments	<u>350,855.44</u>	358,622.00
4403		
113 Utilities	988.86	
115 Communication Expenses	<u>578.45</u>	1,567.31

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
44 MINISTRY OF FINANCE, INT. FINANCIAL SERVICES & ECONOMIC AFFAIRS		
4404		
127 Interest Payments	2,500.00	2,500.00
4405 Customs and Excise		
115 Communication Expenses	167,211.99	167,211.99
4407 Statistics		
115 Communication Expenses	5,608.52	5,608.52
4408		
129 Sinking Fund Contributions	336,545.87	336,545.87
4410 International Financial Services		
115 Communication Expenses	10,314.40	10,314.40
45 MINISTRY OF INTERNAL AFFAIRS, INTERNATIONAL TRADE & CIVIL AVIATION		
4501 Agency Administration		
108 Training	100.00	
115 Communication Expenses	<u>34.83</u>	134.83
4503		
107 Passages	4,150.00	
111 Stationery	14.50	
120 Grants and Contribution	18,900.00	
137 Insurance	<u>1,545.39</u>	24,609.89
47 MINISTRY OF PHYSICAL DEVELOPMENT		
4701 Agency Administration		
109 Office and General	2,378.26	
116 Operation and Maintenance	<u>4,528.10</u>	6,906.36

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
47 MINISTRY OF PHYSICAL DEVELOPMENT		
4702		
116 Operating and Maintenance	4,380.51	4,380.51
4703		
132 Professional and Consultancy	4,799.14	4,799.14
4705		
109 Office and General	23.16	23.16
51 MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE CO-OPERATION, LOCAL GOVERNMENT AND ECCLESIASTICAL AFFAIRS		
5101 Agency Administration		
109 Office and General	1,988.01	
115 Communication Expenses	<u>1,267.25</u>	3,265.26
5103 Social Transformation		
115 Communication Expenses	17,538.11	17,538.11
5104 Co-operatives		
115 Communication Expenses	217.41	217.41
5105 Cultural Development		
115 Communication Expenses	2,478.59	2,478.59
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS		
5202 Corporate Planning		
115 Communication Expenses	3,521.73	3,521.73
5203 Information Technology		
115 Communication Expenses	51,272.90	51,272.90

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS		
5204		
101 Personal Emoluments	60,993.16	60,993.16
5205		
132 Professional and Consultancy	4,799.70	4,799.70
5206 Early Childhood Education		
102 Wages	12,561.32	
115 Communication Expenses	<u>478.89</u>	
		13,040.21
5208		
115 Communication Expenses	3,390.09	3,390.09
5212 Special Education		
120 Grants and Contributions	2,116.68	2,116.68
5213 Curriculum Development		
115 Communication Expenses	16,201.32	16,201.32
5214		
115 Communication Expenses	4,673.87	4,673.87
5218 Library Services		
101 Personal Emoluments	40,794.26	
115 Communication Expenses	<u>54,497.01</u>	
		95,291.27
5221 Sports		
115 Communication Expenses	362.43	362.43

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5301 Agency Administration		
102 Wages	3,718.99	
105 Travel and Subsistence	5,141.40	
110 Supplies and materials	17,205.24	
115 Communication Expenses	<u>93,156.42</u>	
		119,221.85
5302 Corporate Planning		
101 Personal Emoluments	2,892.91	
102 Wages	<u>2,780.48</u>	
		5,673.39
5304 Victoria Hospital		
101 Personal Emoluments	22,552.90	
102 Wages	185,273.77	
105 Travel and Subsistence	7,436.37	
114 Tools	783.15	
115 Communication Expenses	<u>122,725.97</u>	
		338,772.16
5305 Soufriere Hospital		
102 Wages	2,663.98	
		2,663.98
5306 Dennery Hospital		
101 Personal Emoluments	5,707.50	
102 Wages	2,336.62	
105 Travel and Subsistence	458.10	
115 Communication Expenses	<u>700.26</u>	
		9,202.48

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5307 Mental Health Services/Golden Hope		
105 Travel and subsistence	5,035.69	
110 Supplies and Materials	1,413.10	
115 Communication Expenses	<u>20,663.95</u>	
		27,112.74
5308 Turning Point		
105 Travel and Subsistence	179.76	
115 Communication Expenses	<u>1,382.80</u>	
		1,562.56
5309 Gender Relations		
115 Communication Expenses	3,434.24	
		3,434.24
5310 Human Services		
102 Wages	390.64	
115 Communication Expenses	57,562.43	
130 Public Assistance	<u>375,681.53</u>	
		433,634.47
5311		
120 Grants and Contributions	999.56	
		999.56
5313 Senior Citizens Home		
102 Wages	540.28	
115 Communication Expenses	<u>2,310.25</u>	
		2,850.53
5315		
102 Wages	967.91	
109 Office and General	<u>985.91</u>	
		1,953.82
5316 Public Health		
115 Communication Expenses	823.50	
120 Grants and Contributions	<u>16,212.89</u>	
		17,036.39

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5317 Gros Islet Polyclinic		
101 Personal Emoluments	40,308.88	
115 Communication Expenses	<u>3,138.06</u>	
		43,446.94
TOTAL		<u>3,893,507.62</u>
CAPITAL		
11 GOVERNOR GENERAL		
1101 Office of the Governor General		
12 LEGISLATURE		
2101 Office of the Prime Minister		
	28,686.00	28,686.00
2103 National Disaster Preparedness		
206 Emergency Response	181.90	181.90
2202		
223 Provision of Office Space – Ministry of Health	86,210.07	86,210.07
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DPP		
3107		
210 Purchase of Fire Suppression Equipment	170.29	170.29

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES AND THE ENVIRONMENT		
4101 Agency Administration		
205 Strengthening of Farms Org.	140.73	
206 Water Resource Management Project	159,521.26	
207 Banana Commercialization	<u>976,894.48</u>	
		1,136,556.47
4115 Forest and Lands Resources Development		
208 Parrot Conservation	1,054.55	1,054.55
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT AND PUBLIC UTILITIES		
4304 Electrical Services		
203 Spare Parts Millennium Tunnel Lights	42,292.20	42,292.20
44 MINISTRY OF FINANCE, INT. FINANCIAL SERVICES & ECONOMIC AFFAIRS		
4401		
206 Exchange Programme – Financial Management	149,771.51	149,771.51
4403 Office of the Budget		
202 Computer Equipment & Supplies	74,893.56	74,893.56
47 MINISTRY OF PHYSICAL DEVELOPMENT ENVIRONMENT & HOUSING		
4702 Land Administration		
233 Water Sector Reform/Fifth Water	898,832.58	898,832.58
4703 Planning		
215 Emergency Recovery Project	76,760.70	76,760.70

HEAD/SUBHEAD	GROSS EXCESS RECURRENT \$	TOTAL \$
51 MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE, CO-OPERATION, LOCAL GOVERNMENT AND ECCLESIASTICAL AFFAIRS		
5103 Social Transformation		
245 BNTF 4th Programme	370,485.71	370,485.71
DEVELOPMENT, YOUTH AND SPORTS		
5201 Agency Administration		
203 Supplies and Materials	91.50	91.50
5221 Sports		
203 Upgrading of Multi Purpose Courts	951.60	
211 Vieux-Fort Pavilion	<u>100.00</u>	
		1,051.60
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5304 Victoria Hospital		
203 Major Repairs/Improvement	87.84	87.84
5309		
201 Shelter for Victims of Abuse	2,161.31	2,161.31
GRAND TOTAL CAPITAL		<u>2,869,287.79</u>
TOTAL RECURRENT AND CAPITAL		6,762,795.41

APPENDIX I (C)

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

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
RECURRENT		
14 Electoral		
1401 Agency Administration	135.00	135.00
21 Office of the Prime Minister		
2101 Agency Administration	2.00	
2104 Information Services	<u>166,163.00</u>	166,165.00
22 MINISTRY OF LABOUR RELATIONS		
2206 Labour	540,868.00	
2207 Co-operatives	<u>125.00</u>	540,993.00
31 MINISTRY OF LEGAL AFFAIRS, HOME AFFAIRS, LABOUR, JUDICIARY AND DDP		
3101 Agency Administration	2,100.00	
3105 District Court	1,867,261.00	
3106 Police	284,751.00	
3110 Boys' Training Centre	<u>550.00</u>	2,154,662.00
36 MINISTRY OF HOME AFFAIRS		
3601 Agency Administration	79,815.00	
3602 Fire Services	<u>4,218.00</u>	84,033.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENTS		
4101 Agency Administration	1,450.00	
4104 Production Services	2,193.00	
4113 Livestock Development Programme	23,389.00	
4114 Fisheries Development	<u>3,414.00</u>	30,446.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4301 Agency Administration	950.00	
4303 Transport	697,951.00	
4304 Electric Service	5,782.00	
4305 Project Planning Design and Laboratory Services	26,213.00	
4306 Road Infrastructure	<u>46,918.00</u>	777,814.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
44 MINISTRY OF FINANCE & PLANNING		
4405 Customs and Excise	4,288,902.00	
4408 Research Development and Policy	82,310.00	
4410 International Financial Services	<u>86,846.00</u>	4,458,058.00
45 MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
4501 Agency Administration	200.00	200.00
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL TRADE		
4601 Agency Administration	12,620.00	12,620.00
47 MINISTRY OF PLANNING, DEVELOPMENT, DEVELOPMENT, YOUTH AND SPORTS		
4702 Land Administration	245,538.00	245,538.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS		
5201 Agency Administration	37,745.00	37,745.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5301 Agency Administration	32,994.00	
5303 Primary Health Care	174,920.00	
5305 Soufriere Hospital	58,642.00	
5306 Dennery Hospital	11,315.00	
5308 Turning Point	35,127.00	
5317 Gros Isle Polyclinic	<u>125,935.00</u>	438,933.00
TOTAL EXCESS COLLECTION OF REVENUE (RECURRENT)		\$8,947,342.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
CAPITAL		
36 MINISTRY OF HOME AFFAIRS		
3603 Prisons	1,752,643.00	1,752,643.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4309 Post Office	9,113.00	9,113.00
44 MINISTRY OF FINANCE & PLANNING		
4401 Agency Administration	21,465,605.00	
4402 Accountant General	78,620,855.00	
4403 Office of the Budget	278,603.00	
4407 Statistics	<u>54,855.00</u>	100,419,918.00
46 MINISTRY OF TOURISM, CIVIL AVIATION & INTERNATIONAL TRADE		
4604 Marketing and Promotion	98,422.00	98,4422.00
47 MINISTRY OF PLANNING, DEVELOPMENT, ENVIRONMENT		
4703 Planning	1,140,334.00	1,140,334.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS		
5205 Plant & Equipment	202,961.00	202,961.00
Total Excess Collection of Revenue (Capital)		\$103, 623,391

APPENDIX I (D)
SHORTFALLS IN REVENUE
(RECURRENT AND CAPITAL)

HEAD/SUBHEAD	SHORTFALL OF BUDGET \$	TOTAL \$
RECURRENT		
31 MINISTRY OF LEGAL AFFAIRS		
3109 Labour	<u>1,800.00</u>	1,800.00
32 ATTORNEY GENERAL'S CHAMBER		
3201 Attorney General's Chamber	68,798.00	68,798.00
35 MINISTRY OF JUSTICE		
3505 District Court	1,144,353.00	
3506 Police	<u>274,547.00</u>	1,418,900.00
36 MINISTRY OF HOME AFFAIRS		
3603 Prisons	5,000.00	5,000.00
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENT		
4112 Crop Development	4,088.00	
4115 Forest and Lands Resources Development	<u>127,285.00</u>	131,373.00
42 MINISTRY OF COMMERCE, INT'L FINANCIAL SERVICES AND CONSUMER AFFAIRS		
4202 Commerce & Industry	15,142.00	
4203 Consumer Affairs	5,101,778.00	
4206 International Financial Services	<u>194,218.00</u>	5,311,138.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4309 Post Office	567,581.00	
4310 Public Utilities Services	<u>6,377,509.00</u>	6,945,090.00
44 MINISTRY OF FINANCE & ECONOMIC AFFAIRS		
4402 Accountant General	2,105,280.00	
4404 Inland Revenue	<u>3,875,467.00</u>	5,980,747.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
51 MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5103 Local Government	329,909.00	329,909.00
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS		
5207 Primary Education	16,795.00	
5213 Curriculum Development	475,704.00	
5216 Educational Evaluation & Examination	<u>2,500.00</u>	494,999.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS		
5304 Victoria Hospital	<u>650,756.00</u>	
5315 Primary Care Services	<u>205,076.00</u>	855,832.00
Total Shortfall in Collection of Revenue (Recurrent)		\$21,480,414.00
CAPITAL		
21 OFFICE OF THE PRIME MINISTER		
2101 Agency Administration	1,650,000.00	1,650,000.00
22 MINISTRY OF THE PUBLIC SERVICE		
2202 Establishment	157,446.00	157,446.00
35 MINISTRY OF JUSTICE		
3506 Prisons	200,000.00	200,000.00
36 MINISTRY OF HOME AFFAIRS		
3602 Fire Services	13.00	
3603 Probation & Parole Services	220,000.00	
3604 Gender Relations	<u>248,082.00</u>	468,095.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
41 MINISTRY OF AGRICULTURE, FORESTRY, FISHERIES & THE ENVIRONMENT		
4101 Agency Administration	2,693,604.00	
4102 Corporate Planning	650,000.00	
4103 Marketing	144,000.00	
4112 Crop Development	5,408,896.00	
4113 Livestock Development Programme	100,000.00	
4114 Fisheries Development	10,636,996.00	
4115 Forest and Lands Resources Development	<u>183,392.00</u>	<u>19,816,888.00</u>
42 MINISTRY OF COMMERCE, INT'L FINANCIAL SERVICES AND CONSUMER AFFAIRS		
4202 Commerce & Industry	241,909	
4204 Small Enterprise Development Unit	<u>1,029,227.00</u>	1,271,136.00
43 MINISTRY OF COMMUNICATIONS, WORKS, TRANSPORT & PUBLIC UTILITIES		
4303 Transport	78,994.00	
4304 Electrical Services	7,708.00	
4306 Road Infrastructure	48,136,237.00	
4307 River & Sea Defence	508,834.00	
4308 Public Buildings and Grounds	32,466.00	
4310 Public Utilities Services	<u>411,000.00</u>	49,175,239.00
44 MINISTRY OF FINANCE & ECONOMIC AFFAIRS		
4405 Customs and Excise	2,140.00	
4408 Research Development and Policy	378,997.00	
4410 International Financial Services	<u>1,683.00</u>	382,820.00
46 MINISTRY OF TOURISM, CIVIL AVIATION		
4602 Corporate Planning and Development	2,000,000.00	2,000,000.00
47 MINISTRY OF DEVELOPMENT, PLANNING ENVIRONMENT & HOUSING		
4701 Agency Administration	39,000.00	
4702 Land Administration	22,221,587.00	
4704 Sustainable Development and Environment	353,406.00	
4705 Housing and Settlement	<u>11,972,366.00</u>	34,586,359.00
51 MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE, LOCAL GOVERNMENT, COOPS AND ECCLESIASTICAL AFFAIRS		
5103 Local Government	10,078,747.00	
5105 Cultural Development	<u>85,100.00</u>	10,163,847.00

HEAD/SUBHEAD	EXCESS OF BUDGET \$	TOTAL \$
52 MINISTRY OF EDUCATION, HUMAN RESOURCE DEVELOPMENT, YOUTH AND SPORTS 5201 Agency Administration 5202 Corporate Planning 5207 Primary Education 5210 Technology Education 5211 Adult & Continuing Education 5212 Special Education 5220 Youth Services 5221 Sports	6,005.00 6,250,045.00 68,194.00 5,400,911.00 9,170.00 142.00 500,000.00 <u>57,044.00</u>	12,291,511.00
53 MINISTRY OF HEALTH, HUMAN SERVICES, FAMILY AFFAIRS AND GENDER RELATIONS 5301 Agency Administration 5303 Primary health Care 5304 Victoria Hospital 5305 Soufriere Hospital 5307 Golden Hope Hospital 5310 Human Services	94,676.00 880,069.00 4,148,808.00 135,499.00 1,465.00 <u>1,501,635.00</u>	6,762,152.00
Total Shortfall in Collection of Revenue (Capital)		\$138,925,493

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 \$
2002/2003	0	N.A.	N.A.	N.A.	N.A.
2000/2001	6	38,095.70	16,230.00	-	21,865.70
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>265</u>	<u>8,337,451.28</u>	<u>411,789.19</u>	<u>27,078.14</u>	<u>7,898,583.95</u>