



2019 FINANCIAL AUDIT REPORT
GOVERNMENT OF ANTIGUA AND BARBUDA



OFFICE OF THE DIRECTOR OF AUDIT

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MISSION

The Office of the Director of Audit exists to assist Parliament in holding the Government to account for its management of the country's finances and operations. We do this by providing independent, reliable, and timely information on the Government's financial performance and on the economy, efficiency, and effectiveness with which its programs and services are delivered.

VISION

An independent, professional and respected audit office serving Parliament and widely recognized for advancing efficient and accountable government.

OUR VALUES

Independence - We report to Parliament and are fair, objective, and non-partisan in our approach. We adhere to our independence standards and professional codes of ethics, avoiding real and perceived conflicts in our relationships and in the conduct of our work.

Integrity - We work together and with others in an open, honest, and trustworthy manner while respecting the confidentiality of the information we obtain. We strive every day to meet the highest standards of professional conduct.

Accountability - We actively promote accountability of the Government to Parliament and to the people of Antigua and Barbuda. In turn, we honour our obligations and take responsibility for explaining our own performance.

ACKNOWLEDGEMENT

Thanks to the Almighty God who has given us the strength and wisdom needed to function.

I would like to acknowledge with much appreciation the hard work of my staff, who has continued to work towards achieving our organization's goal, in spite of the many delays and challenges encountered during the fiscal year.

To the Accountant General and her staff, I wish to publicly thank you for working along with my department throughout the year(s) and we look forward to the continued partnership.

Special thanks to the other Departments and Agencies that provided relevant information whenever it was requested.

I also wish to thank the Government Printer and the staff of the Government Printery for their cooperation and courtesies extended to the Director of Audit and Staff.



GOVERNMENT OF ANTIGUA AND BARBUDA

Office of the Director of Audit

St. Mary's and Temple Streets

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Ref No: 184/37

Date: 1st December, 2021

**REPORT OF THE DIRECTOR OF AUDIT
ON THE PUBLIC ACCOUNTS OF ANTIGUA AND BARBUDA
FOR THE FISCAL YEAR ENDED 31 DECEMBER, 2019**

To: The Honourable Minister of Finance, Corporate Governance and Public Private Partnership

Report on the Financial Statements

We have audited the accompanying Public Accounts of the Government of Antigua and Barbuda as at 31st December, 2019 which comprise the Statements of Assets and Liabilities, Revenue and Expenditure, Special Fund/Special Accounts, Deposit Funds, Public Debt, Contingent Liabilities, Deposits and Advances along with the Notes to the Financial Statements including Accounting Policies which is submitted by the Accountant General in accordance with the Finance Administration Act, 2016 Section 56.

Opinion

Accountability, transparency and reliability is paramount in any financial institutions and as such the financial statements of Antigua and Barbuda should be prepared and presented in a manner that promotes full disclosure by all the stakeholders. The evaluation of internal controls showed that in many cases policies and regulations were not disseminated to the relevant individuals, resulting in non compliance with the laws and guidelines.

The collection of Revenue and Revenue reporting continue to be an area of high risk. Our sample showed a difference of \$21,823,046 between the actual collections reported by the revenue departments and the amount reported on the statement from the Office of the Accountant General.

In addition, Special Warrants for the financial year 2019 amounted to \$214,086,862.85, however, this was not approved by the House by way of Supplementary Appropriation Act, as stipulated by the Finance Administration Act, 2006 section 27 (b) and 30.

These results along with our other findings, contributed to the opinion given by this office. We did not find that the audit evidence present fairly the financial position of the Government of Antigua and Barbuda for the financial year ended 31st December, 2019.

Management's Responsibility for the Financial Statements

The Accountant General is responsible for ensuring that a proper system of accounting is established and all public funds are properly accounted for and reflect the financial status of Antigua and Barbuda at the end of the financial year. This includes preparing, maintaining and presenting the financial statements in accordance with the Finance Administration Act, 2006 Parts II (7) and Part IX, Section 56 (1& 2). Section 56(2) of the aforementioned Act requires the Accountant General to certify the Public Accounts and submit these statements to the Director of Audit not later than six (6) months after the end of every financial year. The Accountant General's responsibilities also include the maintenance of adequate accounting records and internal controls relevant to determine if these Public Accounts are free from material misstatements due to error or fraud in accordance with Generally Accepted Accounting Principles.

Auditor's Responsibility

The Director of Audit's responsibility is to express an opinion on the Public Accounts. As with the previous years, this audit was guided by the International Standards for Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The audit was conducted using tests and other procedures that are considered necessary for reporting as required by the Constitution of Antigua and Barbuda Section 97 subsection 2b.

The audit involved performing procedures to obtain audit evidence to support the amounts and disclosures in the Public Accounts. An audit assessment is based on the auditor's judgment in determining the risk of material misstatements of the Public Accounts as well as the appropriateness of accounting policies used; the reasonableness of accounting estimates made by management, and evaluating the overall presentation of the Public Accounts. The auditor considers internal controls relevant to the preparation and fair presentation of the financial statements when making these risk assessments, with the view of designing audit procedures suitable under the given circumstances. This is not to be used for the purpose of expressing an opinion on the effectiveness of the internal control.

Any Other Matters Arising

There were no other major issues arising during the preparation of this report by this office. We however continue to advise that every effort be made to regularize the manner in which financial matters are handled and reported from the various Departments/Ministries, as it can significantly impact the final financial report of the government.



Dean Evanson
Director of Audit

St. Mary's & Temple Streets
St. John's

1st December, 2021

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 1: Consolidated Statement of Revenues and Expenditure
for the year ended December 31, 2019

30/06/2020

In EC\$

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	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals
Revenue				
Tax Revenue	751,181,805	689,570,590	707,691,908	665,530,302
101 Income Tax Revenue	86,900,000	81,518,732	75,670,718	79,918,724
102 Property & Land Tax Revenue	29,220,000	27,232,583	27,152,753	21,501,403
103 International Trade & Transactions Tax Revenue	281,795,785	257,097,383	257,610,974	244,225,595
104 Taxes on Domestic Trade and Transactions	353,266,020	323,721,893	347,257,463	319,884,580
Non Tax Revenue	181,924,660	182,695,259	125,069,975	114,969,651
105 Rent & Royalties	223,315	1,324,917	398,167	244,791
106 Income from Sales of Chattels	85,500	123,251		
107 Interest on Investments	353,945	700,336	1,060,943	970,392
108 Dividends Received	54,250,000	28,615,345		
109 Income from Business Licenses	75,400	35,251	24,300	31,449
110 Income from Other Licenses	1,276,750	646,662	679,206	601,335
111 Administrative Fees	112,509,664	110,507,480	106,683,290	74,017,217
112 Service Fees	3,395,279	3,082,174	2,728,621	3,344,969
113 Income from Postal Services	3,944,969	3,383,726	4,028,549	3,796,564
114 Income from Printed Materials	44,500	94,625	95,297	87,604
115 Income from Agriculture	221,964	242,859	236,531	220,654
116 Other Commercial Operations	717,264	2,028,148	764,500	867,578
117 Judicial Fines	1,576,550	1,896,352	1,827,171	1,618,162
118 Fees & Costs of Court	352,450	336,899	532,000	319,266
119 Repayments and Reimbursement Received	2,897,110	29,677,235	6,011,400	28,849,670
Capital Revenue Other	-	390,569,189	86,593,584	360,360,088
212 Local resources	-	3,304,946		77,956,621
213 External Resources	-	387,264,242	86,593,584	282,403,467
Total Revenue	933,106,465	1,262,835,038	919,355,467	1,140,860,041
Personnel Direct	365,597,325	343,538,411	351,901,619	372,115,593
301 Personal Emoluments - Established	152,258,631	140,868,025	150,750,296	159,517,912
302 Personal Emoluments - Non-Established	213,338,694	202,670,385	201,151,323	212,597,681


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 1: Consolidated Statement of Revenues and Expenditure
for the year ended December 31, 2019

30/06/2020

In EC \$

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	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals
Personnel Indirect	99,274,882	89,947,256	92,983,071	83,654,026
303 Allowances & Benefits - Established	21,955,821	18,258,682	20,961,642	17,076,916
304 Allowances & Benefits - Non-Established	32,061,170	26,378,281	28,742,286	24,579,966
305 Employer Contributions - Established Staff	17,322,693	13,779,987	12,736,141	12,594,114
306 Employer Contributions - Non-Established Staff	14,661,423	21,783,952	16,972,931	20,353,208
307 Other Personnel Costs	13,273,775	9,746,355	13,570,071	9,049,822
Travel	7,825,591	6,536,841	8,520,432	6,212,347
310 Travel Expenses	7,825,591	6,536,841	8,520,432	6,212,347
Material & Supplies	45,604,100	25,649,981	39,895,651	25,231,199
311 Food and Beverages	7,745,038	6,015,016	7,437,238	5,235,101
312 Vehicle Supplies	15,715,258	7,028,451	9,654,153	7,287,493
313 Printed Materials and Publishing Expenses	1,883,756	259,336	1,626,099	274,874
315 Health, Medical and Laboratory Supplies	3,788,170	1,545,373	3,068,141	1,221,531
316 Office, Computer Supplies and Equipment	11,571,611	7,664,175	12,329,184	6,782,955
318 Agricultural related supplies	468,000	223,036	455,944	254,935
319 Miscellaneous Materials and Supplies	3,558,517	2,517,515	4,558,197	3,760,037
320 Official Documents and Consumables	873,750	397,080	766,695	414,274
Services	153,635,690	111,912,947	140,020,907	90,207,956
330 Public Awareness and Promotion Expenses	7,339,336	2,133,369	7,329,900	3,130,406
331 Security Related Expenses	13,191,907	11,828,104	15,425,890	5,683,740
332 Insurance	9,435,244	8,583,485	9,155,311	2,637,313
334 Surplus Funds Merchant Shipping Corp	11,254,777	7,092,781	10,348,794	6,465,694
335 Share of Profits - State Insurance Corp	13,339,484	10,272,297	13,468,296	9,105,334
336 Transportation and Mail Services	860,825	319,050	675,138	246,588
337 Education, Training & Development	8,464,545	3,943,007	8,440,933	3,265,236
338 Utilities	4,184,020	598,851	3,912,402	406,561
339 Contributions and Subscriptions	20,036,115	14,406,644	17,221,776	11,760,088
340 Professional and Consulting Services	17,373,951	10,431,939	14,285,255	10,179,493
341 Rents and Leases	43,635,223	41,456,334	33,814,584	34,857,738
343 Social Services	17,500	-	-	-
344 Miscellaneous Expenses	4,062,537	683,873	5,272,402	2,258,889
345 Miscellaneous Reimbursements	440,226	163,214	670,226	210,878


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 1: Consolidated Statement of Revenues and Expenditure
for the year ended December 31, 2019

30/06/2020

In EC\$

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	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals
Repairs & Maintenance	26,457,552	22,170,880	27,140,341	17,439,266
360 Repairs and Maintenance Buildings and Grounds	19,712,130	16,773,106	21,658,080	14,340,729
361 Repairs and Maintenance Vehicles	3,925,800	3,228,158	2,337,868	1,555,880
362 Repairs and Maintenance Miscellaneous	2,819,622	2,169,615	3,144,393	1,542,657
Advances	-	-	25,000	-
363 Bank Advances - Public Officers	-	-	25,000	-
Transfers & Grants	265,423,320	222,506,814	223,436,791	200,791,076
308 Gratuities	22,823,925	18,859,484	23,120,702	13,340,685
309 Pensions	64,053,600	60,000,885	57,353,600	58,237,369
370 Transfers and Grants	178,545,795	143,646,445	142,962,489	129,213,022
Debt Service - Domestic	382,604,283	300,198,515	268,926,280	328,282,655
380 Debt Service - Domestic	382,604,283	300,198,515	268,926,280	328,282,655
Debt Service - External	75,653,376	135,756,088	199,198,989	74,249,518
381 Debt Service - External	75,653,376	135,756,088	199,198,989	74,249,518
Purchase of Assets	39,272,431	23,761,386	22,178,967	14,366,607
401 Purchase of Vehicles, Heavy Vehicular Eqpt and Marine Vessels	19,557,100	9,795,474	8,703,170	6,822,177
402 Purchase of Office Equipment and Furnishings	8,769,794	6,691,967	6,329,908	2,522,261
403 Purchase of Other Equipment	7,497,217	3,956,399	4,010,889	2,211,237
404 Supplies and Spare Parts	3,448,320	3,317,546	3,135,000	2,810,933
Purchase of Real Property & Real Estate	4,492,461	203,503	7,398,605	492,779
405 Purchase of Assets and Real Estate	4,492,461	203,503	7,398,605	492,779
Development Costs	82,351,169	59,610,158	97,289,222	61,803,020
412 Project Related Costs	82,351,169	59,610,158	97,289,222	61,803,020
Total Expenditure	1,548,192,180	1,341,792,781	1,478,915,875	1,274,846,043
Deficit(-)/Surplus(+)	(615,085,715)	(78,957,743)	(559,560,408)	(133,986,002)


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020


Statement 2: Assets and Liabilities for

in EC\$

the year ended December 31, 2019

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	Notes	2019 - Actuals	2018 - Actuals
Assets			
Cash in Hand		(12,317,695)	(37,123,149)
Cash at Hand	Note 3	2,624	2,712
Short Term Deposit	Note 3	31,278,543	32,229,114
Cash at Bank	Note 3	(43,598,863)	(69,354,975)
Advances		525,734,164	90,058,192
Advances - Other Governments		4,346,830	4,331,246
Advances - Personal		14,492,785	13,992,139
Advances - Statutory Bodies		23,254,063	23,254,063
Uncategorized Investments		49,813,717	48,463,717
Advances - Others		10,700	10,700
Advances - Embassies & Mission		6,327	6,327
Advances (Prior year Adjustment)	Note 16	433,809,742	-
Suspense Accounts		12,330,008	7,408,064
Suspense Accounts		12,330,008	7,408,064
Short Term Investment		35,836,752	12,137,832
ECCB Sinking Fund		12,137,832	12,137,832
LIAT Airline Shares		23,698,920.00	-
Contingencies		2,456,836,373	2,573,723,152
Disbursed Loan Funds		2,456,836,373	2,573,723,152
Investments		1,251,863	1,251,863
Crown Agent Investment		1,251,863	1,251,863
Drafts & Remittances		137,121	-
Drafts & Remittances		137,121	-
Total Assets		3,019,808,585	2,647,455,954

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Accountant General

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 2: Assets and Liabilities for

in EC \$

the year ended December 31, 2019

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	2019 - Actuals	2018 - Actuals
Liabilities		
Long Term Liabilities	2,461,917,441	2,573,773,152
Domestic Loans	772,890,919	1,422,116,833
External Loans	1,689,026,522	1,151,656,318
Deposit	1,130,890,220	595,303,495
Deposit-Other: Deductions from Salaries	710,114	713,359
Deposit - Statutory Bodies Payable	202,192,644	155,360,325
Deposit - Departmental Account	(6,698,386)	764,735
Deposit - Local Government	57,362,418	57,334,886
Deposit - Other	(21,840,382)	(44,165,175)
Deposit - Insurance & Banks	(27,587,446)	(21,130,805)
Deposit - Unions	543,885	545,473
Accounts Payable	340,451,439	268,913,167
Accounts Payable Other Governments	5,161,464	4,928,271
Other Payables	162,826,389	103,558,674
Other Funds	23,475,865	49,100,000
Special Funds	(12,056,129)	23,470,717
Special Accounts	(30)	(4,090,134)
Advances (Prior year Adjustment)	406,348,375	
Total Liabilities	3,592,807,660	3,169,076,646
Equity		
Surplus/Deficit	(91,896,453)	(91,896,453)
Financing Adjustment	100,524,781	100,524,781
Prior Year Adjustments	127,523,743	127,405,749
Retained Earnings	(630,193,403)	(563,687,721)
Total Equity	(494,041,332)	(427,653,644)
Income/Loss (-) for the year	(78,957,743)	(133,986,002)
Total Liabilities and Equity	3,019,808,585	2,607,437,000



Accountant General

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 3: Comprehensive Statement of Actual Revenues for 2019 & 2018
for the year ended December 31, 2019

30/06/2020

In EC\$

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	2019 - Actuals	2018 - Actuals
1 Recurrent Revenue	871,292,723	820,521,187
101 Income Tax Revenue	81,518,731	79,918,724
10102 Income Tax Companies	72,723,213	72,975,807
10104 Tax on Gross Income for Unincorporated companies at 2%	8,217,974	6,417,885
10106 Contribution to the Stabilisation Fund	577,544	525,032
102 Property & Land Tax Revenue	27,232,583	21,501,403
10202 Property Tax	22,073,989	20,211,746
10203 Non-Citizen's Undeveloped Land Tax	2,884,075	247,050
10204 Land Value Appreciation Tax	2,274,519	1,042,607
103 International Trade & Transactions Tax Revenue	257,097,382	244,225,595
10301 Import Duties	97,910,411	96,051,914
10302 Export Duties	780,456	46,695
10304 Travel Tax	7,135,206	7,517,838
10308 Tax on Gross Income of Offshore Banks	438,633	569,895
10310 Environmental Tax	3,247,758	3,453,827
10311 Money Transfer Levy	1,439,977	1,922,237
10314 Consumption Tax	61,032,608	46,274,661
10315 Revenue Recovery Tax	80,468,990	83,581,510
10316 Throughput Levy-Fuel Products	4,194,024	4,378,594
10320 Sea Departure Tax	449,319	428,424
104 Taxes on Domestic Trade and Transactions	322,786,623	319,884,580
10402 Entertainment Tax & Arrears	821,985	687,369
10403 Stamp Duties	43,806,899	41,149,290
10409 Insurance Levy	5,188,831	5,357,693
10418 Customs Service Tax	-	-
10420 Other Licenses & Fees	629,016	563,276
10422 Banking & Insurance Licenses	-	-
10424 Telecommunications Licenses & Fees	55,489	105,206
10425 Casino Licenses	335,000	351,666
10426 Professional License Fees	5,500	5,500
10428 Trade Licenses	5,125	21,670
10429 Motor Vehicle Licenses	2,114,759	2,109,054
10433 Antigua & Barbuda Sales Tax	269,057,844	268,759,900
10436 Liquor Licenses	766,175	773,955


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 3: Comprehensive Statement of Actual Revenues for 2019 & 2018
for the year ended December 31, 2019

30/06/2020

In EC \$

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	2019 - Actuals	2018 - Actuals
105 Rent & Royalties	1,324,917	244,791
10504 Rental of Government Buildings and Lands	40,551	105,764
10507 Warehouse Rents - Customs	74,645	53,235
10513 Crown Land Leases	1,195,406	73,092
10514 Rents From Settlements by Agriculture	13,915	10,700
10516 Throughput Levy on Fuel Production	-	-
10517 Rental on Lease N.E.C	400	2,000
	123,251	550
10601 Sale forfeited goods-Customs	123,251	550
107 Interest on Investments	700,336	970,392
10703 Interest on Advances	474,082	546,474
10707 Interest on Bank Accounts	226,254	423,918
108 Dividends Received	28,615,345	40,020,685
10802 Share of W.I.O.C Profits	11,115,345	5,324,801
10806 Share of Profits - State Insurance Corp	-	12,190,457
10807 Surplus funds from Citizenship by Investment Programme	17,500,000	22,505,427
109 Income from Business Licenses	35,251	31,449
10902 Liquor Licenses	-	99
10912 Beach vendors' Licenses	9,251	9,800
10916 Licensing of Pharmacies	26,000	21,550
110 Income from Other Licenses	646,662	601,335
11003 Firearm Licenses	374,405	329,185
11004 Marriage License Fees	229,530	229,930
11005 Other Miscellaneous Licenses	42,727	42,220
111 Administrative Fees	110,507,480	74,017,217
11102 Registration and naturalization fees	1,089,320	1,732,400
11103 Sale of Passports	69,659	49,707
11105 Fees for certification of documents	17,699	15,470
11111 School and College Fees	1,271,853	1,011,485
11112 Sale of Articles	-	2,700
11115 Photocopying	351,061	317,783
11116 Police Certificate-Character	371,085	399,650
11118 Immigration Extension	3,703,935	3,022,785
11120 Police Reports	170,110	163,730


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 3: Comprehensive Statement of Actual Revenues for 2019 & 2018
for the year ended December 31, 2019

30/06/2020

In FCS

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	2019 - Actuals	2018 - Actuals
11122 Work Permits	5,184,961	4,276,255
11125 Registry, fees-seminars, courses	8,611	10,478
11128 Registration & Examination Fees	1,039,154	944,316
11134 Pesticide Registration Fee	97,410	35,463
11147 Citizen by Investment receipts	95,997,554	61,402,060
11148 Registration of Pharmacists Fees	22,900	24,450
11151 E-Visa Fees	695,549	582,295
11152 Airline Registration/Licensing Fees	416,619	26,190
112 Service Fees	3,071,405	3,344,969
11201 Landing fees	146,511	154,100
11202 Parking fees V.C. Bird Airport	2,265	2,233
11205 Fees for DCA Services	699,024	737,483
11211 Customs Handling Charges	34,000	35,450
11212 Customs' Officers Fees	686,642	845,072
11217 Market Dues and Fees	116,180	131,880
11218 Miscellaneous agricultural service fees	19,058	20,676
11219 Licensing & inspection fees - Veterinary	49,945	91,216
11221 Slipway	420	705
11222 Fees for Fisherman ID Cards	13,662	11,540
11223 Fish Processing Plant License	87,798	82,119
11224 Fishing vessel registration and licensing fees	45,677	47,487
11225 Laboratory fees	107,301	85,600
11226 Survey fees	77,564	65,557
11227 Miscellaneous Receipts	204,739	154,725
11228 Printing and Copying Services	-	-
11229 Government Dispensaries	18,437	12,835
11230 Crèche Receipts	1,005	4,815
11240 Other Fees & Charges	25,359	22,058
11242 School Meals	-	-
11243 Pesticide Application fees	31,838	36,093
11248 Immigration Fees	703,940	802,565
11251 Application Fees	40	760



Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 3: Comprehensive Statement of Actual Revenues for 2019 & 2018
for the year ended December 31, 2019

30/06/2020

In EC \$

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	2019 - Actuals	2018 - Actuals
113 Income from Postal Services	3,383,726	3,796,564
11301 Rental of Letter Boxes	402,270	439,710
11302 Transit Receipts	-	21,449
11303 Miscellaneous Postal Receipts	159,706	158,987
11304 Philatelic Sales	5,043	22,477
11306 Gains on Remittances	4	5,213
11307 Taxed Letters	-	-
11308 Advice on Arrival of Parcels	10,585	7,098
11309 Storage Charges on Parcels	4,453	3,816
11310 Bulk Postage	176,334	203,829
11311 Receipts from Postal Meters	120,700	104,800
11312 Reim./Compen. Lost Reg. Mail	-	-
11313 Letter Box Re-Opening Fee	2,460	990
11314 Commission on Money and Postal Orders	117	-
11315 Sale of Stamps (Net)	2,487,815	2,814,400
11316 Express Services	14,239	13,795
114 Income from Printed Materials	94,625	87,604
11402 Printing Services	86,795	43,044
11403 Sale of Customs Forms	7,830	44,561
11406 Sale of Maps	-	-
115 Income from Agriculture	242,860	220,654
11501 Agriculture Station - Dunbars	-	-
11503 Sale of Produce - Cades Bay	28,345	27,571
11505 Sale of Produce - Christian Valley	20,507	11,221
11506 Sale of Produce - Green Castle	31,109	34,334
11508 Sale of Livestock	6,753	-
11510 Sale of Ice	149,335	140,618
11511 Sale of Cotton Lint & Seeds	1,320	2,736
11514 Sale of Crown Land	-	-
11523 Sale of Seedlings	5,491	4,174
116 Other Commercial Operations	2,001,060	867,578
11601 Sale of Handicraft Items	-	4,124
11602 Sundry Revenue - Radio	823	588,351
11603 Sundry Revenue - TV	604,659	8,990
11609 Sale of Hot Mix	1,395,578	266,113


Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 3: Comprehensive Statement of Actual Revenues for 2019 & 2018
for the year ended December 31, 2019

30/06/2020

In EC \$

10

	2019 - Actuals	2018 - Actuals
117 Judicial Fines	1,896,352	1,618,162
11701 Traffic Offence Charges	304,450	281,895
11702 Fines & Forfeitures	1,591,902	1,336,267
118 Fees & Costs of Court	336,899	319,266
11802 Other Court Fees	336,899	319,266
119 Repayments and Reimbursement Received	29,677,235	28,849,670
11902 Miscellaneous Receipts	29,677,235	28,849,670
11910 Repayment Loans to Small Farm	-	-
11915 Reimbursement of messing charges	-	-
11921 Receipts - Caribbean Catastrophic Risk Insurance Facility	-	-
2 Capital Revenue	390,569,188	360,360,088
212 Local resources	3,304,946	77,956,621
21202 Sale of Land	3,304,946	63,594,771
21203 issue of Government Securities	-	14,361,850
21204 Loans-Variou Financial Institutions	-	-
213 External Resources	387,264,242	282,403,467
21302 Loan- Various Creditors	51,100,000	23,220,148
21304 Other Grants	-	-
21305 issue of Government Securities	336,164,242	259,183,319
Grand Total	1,261,861,911	1,180,881,275


Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 4: Public Debt

In EC \$

for the year ended December 31, 2019

11

	2019 - Actuals	2018 - Actuals
Domestic Loans	1,377,718,090	1,422,116,833
Social Security Loan	303,296,583	303,296,583
Medical Benefits Loan	125,852,116	125,852,116
ABIB Loans	94,055,631	94,055,631
ECAB Loans	91,283,428	96,150,483
ACB Loans	46,792,088	50,082,494
BNS Loans	8,696,174	10,060,274
CUB Loans	22,523,312	28,616,236
RBTT Loans	32,515,758	32,515,758
RBC Loans	1,377,305	3,304,929
ECCB Loans	33,584,199	65,471,902
Old Securities - Bonds	12,230,400	12,230,400
Old Securities - T-Bills	42,294,386	42,294,386
Old Securities - Interest	2,541,689	2,541,689
SEMBORP Loan	-	-
Treasury Bills Registered on RGSM	537,658,773	537,658,773
Al Kharaifi Bond	-	-
ABIB Receivership for 2016	23,016,248	17,985,180


 Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 4: Public Debt
for the year ended December 31, 2019

30/06/2020

In US\$

12

	2019 - Actuals	2018 - Actuals
External Loans	1,151,367,749	1,151,656,318
ABI Bond to External Creditors	-	-
Banco de Brasil Loans	61,241,119	61,241,119
British Development Division	4,781,079	4,781,079
Caribbean Development Bank	279,276,401	279,276,401
Credit Lyonnais	86,362,056	86,362,056
El Fondo De Desarrollo (FONDEN)	149,244,750	149,244,750
European Economic Community	-	-
European Investment Bank (EIB)	6,243,869	6,243,869
EXIM Bank of USA	64,968,194	64,968,194
Export-Import Bank of China	297,354,272	297,354,272
Global Bank of Commerce	13,109,694	13,398,263
Government of Trinidad and Tobago	-	-
I/H Debt Settlement Company	98,849,537	98,849,537
Kuwaiti Fund for Arab Economic	50,897,509	50,897,509
OPEC Fund for International De	163,638	163,638
Peoples Republic of China	21,044,711	21,044,711
Phillips Export B.V.	12,878,534	12,878,534
IMF Standby Facility	-	-
USAID Loan	-	-
World Bank Loan	4,952,386	4,952,386
Total Public Debt	2,529,085,839	2,573,773,152


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 5: Special Funds/ Special Accounts

In EC \$

for the period ended June 30, 2019

13

	2019 - Actuals	2018 - Actuals
750 Special Funds	23,475,865	23,470,717
75002 Administrator of Unrepresented Estates	181,459	181,459
75003 Administrator of Unrepresented Estates (Reserve Fund)	4,767	4,767
75007 Eldra Bachelor	-	-
75010 Licensed Banks Statutory Deposits	11,633,095	11,633,095
75015 Reserve A/C Financial Institutions	4,338,202	4,338,202
75016 Savings Bank Fund	380,640	380,640
75017 Statutory Deposits - Insurance Companies	6,908,297	6,908,297
75021 Stabilization Fund - Income Tax	29,406	24,257
Total Special Funds/ Special Accounts	23,475,865	23,470,717



Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 6: Deposit Funds

in EC \$

for the year ended December 31, 2019

14

Description	2019	2018
730 Deposit - Other Deductions from Salary	710,114	713,359
73001 Deposit - Deductions from Police Salaries in Civil Matters	15,076	11,056
73002 Deposit - Defence Force Canteen	105,596	102,253
73003 Deposit - Home Allotment	207,048	220,831
73005 Deposit - Police Canteen Account	152,879	152,879
73006 Deposit - Police Sports Fund	136,352	136,327
73007 Deposit - Police Welfare Association	69,986	64,683
73008 Deposit - Prison Sports Fund	8,924	8,924
73009 Deposit - Fire Brigade Sports Fund	29	29
73012 Deposit - Court Order	10,215	13,115
73013 Deposit - National Student Loan Fund	4,010	3,261
731 Deposit - Statutory Bodies *	202,192,644	155,360,325
73102 Deposit - Antigua Port Authority	(527,110)	(527,110)
73103 Deposit - Antigua Public Utilities Authority	2,235	2,090
73105 Deposit - Education Levy	41,228,876	34,181,810
73109 Deposit - Housing Executive Officer	84,171	40,331
73110 Deposit - Medical Benefit	(363,818)	(157,939)
73111 Deposit - Medical Benefit Employees Contribution	60,330,567	48,349,878
73112 Deposit - Medical Benefit Employers Contribution	81,639,347	70,219,495
73113 Deposit - Social Security Employee Contribution	5,645,279	4,947,346
73114 Deposit - Social Security Employers Contribution	16,048,504	
73115 Deposit - St. John's Development Corporation	(1,997,267)	(1,997,434)
73116 Deposit - Airport Authority	101,858	101,858
732 Deposit - Departmental Account	3,605,689	764,735
73201 Deposit - Departmental Account	-	
73204 Deposit - Magistrate	(134,438)	(69,135)
73205 Deposit - Postmaster General	3,365,075	264,725



Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 6: Deposit Funds

In EC\$

for the year ended December 31, 2019

15

Description	2019	2018
73206 Deposit - Registrar of Courts	297,332	474,025
73207 Deposit - Retuning Officer	67,800	67,200
73211 Deposit - ABIT	4,000	22,000
73213 National Garment Manufacturing Initiative	5,920	5,920
734 Deposit - Local Government	57,362,418	57,334,886
73401 Deposit - Barbuda Council	(4,315,608)	(4,315,608)
73406 Deposit - Subscription to Treasury Bills	61,026,475	61,026,475
73410 Net Salary Pending Distribution	651,552	624,020
735 Deposit - Other	(45,539,302)	(44,165,175)
73501 Deposit-1% Hotel Levy Fund	46	46
73507 Deposit - Surety for Bail	1,730,202	2,189,702
73510 Net Salary Pending Distribution	76,189	76,189
73511 Deposit - Cheques issued before 2009	253,867	227,624
73517 Deposit - IBSS Study	(3,358)	(3,358)
73519 Deposit - Guar. Under Betting and Gaming	100,000	100,000
73520 Deposit - Inter-School Christian Fellows.	85	85
73521 Deposit - United Security Life Insurance	4,617	4,617
73529 Deposit fund related to the Petro Caribe Agreement	-	-
73531 Deposit account to capture the shares of LIAT Airlines Deposit account to facilitate the processing of transactions from grant funding obtained for the implementation of the CARIFORUM - EU	(23,698,920)	(22,758,050)
73532 Economic Partnership Agreement (EPA) This is used for recording donor funds received on behalf of the	(2,279)	(2,279)
73533 Ministry of Tourism	248	248
73535 Deposit - Investment in CUB	(24,000,000)	(24,000,000)
736 Deposits - Insurance & Banks	(27,587,446)	(21,161,389)
73601 Deposit - American Life Insurance Co.,	24,388	27,819
73603 Deposit - Antigua and Barbuda Development Bank	63,636	63,636


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 6: Deposit Funds
for the year ended December 31, 2019

30/06/2020
In EC \$
16

Description	2019	2018
73605 Deposit - Barbados Life Association	4,655	4,655
73606 Deposit - Barbados Mutual Life Insurance	(9,888)	(9,888)
73607 Deposit - British American Life Insurance	17,862	17,862
73608 Deposit - Colonial Life Insurance	32,603	2,019
73610 Deposit - Finance and Development Limited	3,943	2,897
73611 Deposit - Life of Barbados Insurance Limited	89,649	89,207
73613 Deposit - Police Credit Union	766,109	766,109
73614 Deposit - Selkridge Insurance	318	318
73615 Deposit - State Insurance	(20,318)	(20,409)
73617 Deposit - St. John's Credit Union	18,965	17,668
73618 Deposit - Teachers Credit Union	840,800	840,500
73619 Deposit - Sagacor Insurance	(11,011)	(10,867)
73622 Deposit - Axcel Finance	(46,024)	(35,723)
73623 Deposit - Sagacor Life Mortgages	1,815	2,469
73627 Deposit - National Mortgage & Trust	(1,000,000)	(1,000,000)
73628 Deposit - Fast Cash Antigua Ltd	(31,371)	(6,085)
73629 Deposit - ECCB Sinking Fund	(28,333,576)	(21,913,576)
737 Deposits - Unions	543,885	545,473
73701 Deposit - Antigua and Barbuda Nurses Association	5,321	5,301
73702 Deposit - Antigua and Barbuda Public Service Association	10,192	10,209
73703 Deposit - Antigua and Barbuda Union of Teachers	(73,547)	(74,166)
73704 Deposit - Guild of Antigua and Barbuda Air Traffic Control Officers	17,330	17,330
73705 Deposit - Antigua Trades and Labour Union	576,752	578,962
73706 Deposit - Antigua Workers Union	7,799	7,799
73707 Deposit - Civil Service ABPSA	38	38
Total Deposits	191,288,002	149,392,216


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 7: Advances

In EC \$

for the year ended December 31, 2019

17

Description	2019	2018
535 Advances - Other Governments	4,346,830	4,331,246
53501 Advance - Barbados	265,087	266,340
53502 Advance - Dominica	1,350	1,350
53503 Advance - Grenada	-	-
53504 Advance - Jamaica	-	-
53505 Advance - Montserrat	621,823	618,117
53506 Advance - British Virgin Islands	94,949	93,954
53507 Advance - St. Kitts	2,611,412	2,599,277
53508 Advance - St. Lucia	497,555	497,555
53509 Advance - St. Vincent	230,801	230,801
53510 Advance - Trinidad and Tobago	-	-
53513 Advance - Anguilla	23,853	23,853
540 Advances - Statutory Bodies	23,254,063	23,254,063
54010 Statutory body - APUA	7,407,748	7,407,748
54011 Statutory body - SIDC	5,846,315	5,846,315
54012 Advances - Board of Education	10,000,000	10,000,000
550 Advances - Personal	14,492,785	13,992,139
55001 Advances - Personal - Medical	2,032,910	1,854,935
55002 Advances - Personal - Domestic	12,508,752	12,169,696
55003 Advances - Personal - Vehicles	(48,877)	(32,492)
552 Advances - Departmental	13,391,184	-
54010 Statutory body - APUA	7,407,748	
54011 Statutory body - SIDC	5,846,315	
56301 Barbuda Accounts	137,121	


 Accountant General
 1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 7: Advances
for the year ended December 31, 2019

30/06/2020
in EC \$
18

Description	2019	2018
555 Advances - Others	10,700	10,700
55501 Advances - Development Fund	3,600	3,600
55502 Deep Bay Dev. (Fortworth Int.)	7,100	7,100
55003 Advances - Personal - Vehicles	(48,877)	
556 Uncategorized Investments	61,951,549	60,601,549
55601 Advances - ABIB Bank	48,463,717	48,463,717
55602 Advances LIAT	1,350,000	
56101 ECCB Sinking Fund	12,137,832	12,137,832
559 Advances: Embassies and Missions	6,327	6,327
55901 Chinese Embassy	6,327	6,327
560 Impress - Departmental	12,330,008	7,408,064
56215 Uncl. stale cheques ABI 535	-	
General suspense account used to capture		
56220 exchanges and unaccounted receipts.	2,774,302	1,495,198
56222 Un-allocated WIOC fuel purchases	9,558,493	5,915,652
56297 Receipts from Inland Revenue	(2,786)	(2,786)
Total Advances	129,783,446	109,604,089


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 8: of Contingent Liabilities

In EC\$

for the year ended December 31, 2019

19

Loan Guarantees	On behalf of	Loan number	Amount 31/12/2019	Amount 31/12/2018
Domestic				
Public Corporation				
Overdraft Account	Various		-	-
RBTT	APUA	611-076-1	-	-
Sembcorp	APUA		-	-
ABI Bank Receivership	ST. John's Development Corporation	201010101	-	-
		A/L#100003247		
Antigua Commercial Bank	Antigua Transport Board	&204000153	24,639	25,957
	Board of Education	A/L62620002	3,815	-
	APUA	A/L100003442	10,812	11,732
	APUA	A/L100003476	-	-
	Antigua Pier Group	2009005	-	59,148
	Antigua and Barbuda Maritime Board Inc.	A/L101001615	26,764	26,970
	State Insurance Corp	A/L101001612	10,992	4,007
Caribbean Union Bank	Antigua Port Authority	CI-010-500-24	28,103	29,557
	Antigua Port Authority	CK-100-003-17	8,391	8,774
	Board of Education	2017001	13,502	14,115
Eastern Caribbean Amalgamated Bank	Mount St John Medical Center	700535	-	-
	Mount St John Medical Center	701133	-	-
	Mount St John Medical Center	706834	-	-
	Medical Benefit Scheme	199717001	11,380	11,739
	Medical Benefit Scheme	1998051	16,618	17,186
	Medical Benefit Scheme	2008012	37,688	38,889
	Cancer Centre Eastern Caribbean Ltd	107001933	5,724	5,100
First Caribbean International Bank	APUA	106988750	2,947	441


 Accountant General
 1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019

30/06/2020

Statement 8: of Contingent Liabilities

in EC \$

for the year ended December 31, 2019

20

Loan Guarantees	Original of	Loan number	Amount	
			31/12/2019	31/12/2018
Antigua Barbuda Investment Bank	APUA	2013018	-	-
	APUA	2017004	-	-
	St. John's Development Corp.	376396	-	-
	APUA	871294	-	-
Finance & Development Co. Ltd	Transport Board	10-GOV-0045	38,638	41,771
	APUA	2013024	924	1,291
Global Bank of Commerce	APUA	2016004	5,838	8,787
	APUA	2016005	4,050	4,050
	APUA	2016006	4,050	4,050
	APUA	2017003	9,164	12,234
	APUA	2018009	2,700	-
	Antigua and Barbuda Social Security	2016007	3,515	-
	National Housing Development & Urban Renewal	2017006	13,500	-
Total Loan Guaranteed Domestic			283,754	325,798

External

Exim Bank of China		136-1-771930	88,273	72,716
	Antigua Barbuda Airport Authority	136-1-876503	-	-
Caribbean Development Bank	Antigua Barbuda Development Bank	004SFRORANT2	-	172
	LIAT		39,895	44,358
European Economic Community	Antigua Barbuda Development Bank	80335	177	180



Accountant General

1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 8: of Contingent Liabilities
for the year ended December 31, 2019

30/06/2020
in EC \$'000
21

Loan Guarantees	On behalf of	Loan number	Amount 31/Dec/19	Amount 31/Dec/18
Banco de Desarrollo y Economico (BANDES)	Central Housing & Planning Authority	FACI/PR-A&B002 08	22,788	22,788
CARICOM Development Fund	St. John's Development Corp.		3,558	4,104
Credit Suisse	Antigua Barbuda Airport Authority	2013005	-	-
	Antigua Barbuda Airport Authority	2013006	-	-
	Antigua Barbuda Airport Authority	2016300	30,688	37,643
Total Loan Guaranteed External			185,379	181,961
Grand Total				


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 9 Accounts payable Other Governments
for the year ended December 31, 2019

30/06/2020
In EC \$
22

Description	2019	2018
741 Accounts Payable Other Governments	5,161,464	4,928,271
74101 Pension Payable - Barbados	4,615	4,068
74102 Pension Payable - Dominica	656,122	624,274
74103 Pension Payable - Grenada	213,892	195,954
74104 Pension Payable - Jamaica	122,242	122,242
74105 Pension Payable - Montserrat	-	-
74106 Pension Payable - British Virgin Islands	475,076	381,904
74107 Pension Payable - St. Kitts	1,822,192	1,762,709
74108 Pension Payable - St. Lucia	1,186,482	1,186,482
74109 Pension Payable - St. Vincent	343,285	314,423
74110 Pension Payable - Trinidad and Tobago	337,558	336,214
74111 Pension Payable - Anguilla	-	-
Total Accounts Payable to Other Governments	5,161,464	4,928,271


Accountant General
1st July 2020

Government of Antigua and Barbuda - NDF Statements - 2019
Statement 10: National Development Funds Sources and Applications of Funds
for financial year 2019

30/06/2020

In EC\$

23

Source of Funds:	Notes	Amounts ECD	Amounts US
CIP Inflows		81,836,444	30,442,841
CIP Surplus Funds		18,212,227	6,774,878
Interest Earned		175,000	65,099
Total Funds Inflows		100,223,671	37,282,818

Application of Funds:

Transfer of Funds

Funds transferred to St. John's Development Corporation		810,000	301,317
Funds transferred to National Solid Waste Management Authority		14,925,100	5,552,079
Funds transfer to Treasury ACB A/C 1-308		12,268,165	4,563,710
Funds transfer to Treasury ECCB A/C 1005		47,255,874	17,579,002
Funds transferred to Treasury ECCB A/C 301201091		1,350,000	502,195
Funds transferred to Antigua and Barbuda Social Security Scheme		1,075,280	400,000
Funds transferred to National Housing Development		1,023,286	380,658
Funds transferred to LIAT 1974 Ltd		3,350,064	1,246,211
Funds transferred to Bank charges and Fees		1,032,096	383,936
Funds transferred to Antigua And Barbuda New York Mission		211,445	78,657
Funds transferred to Commission paid to CIP Agents		15,418,270	5,735,537
Total Funds Outflows		98,719,581	36,723,302

Net Cash Inflows		1,504,090	559,516
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Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 11: Statement of Variance Analyses Budget vs. Actual - Revenues and Expenditures
for the year ended December 31, 2019

30/06/2020

In BZ \$

2434

	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals	Variance
Revenue					
Tax Revenue	(751,181,805)	(689,570,590)	707,691,908	665,530,302	61,611,215
101 Income Tax Revenue	(86,900,000)	(81,518,732)	75,670,718	79,918,724	5,381,268
102 Property & Land Tax Revenue	(29,220,000)	(27,232,583)	27,152,753	21,501,403	1,987,417
103 International Trade & Transactions Tax Revenue	(281,795,785)	(257,097,383)	257,610,974	244,225,595	24,698,402
104 Taxes on Domestic Trade and Transactions	(353,266,020)	(323,721,893)	347,257,463	319,884,580	29,544,128
Non Tax Revenue	(181,924,660)	(182,695,259)	169,415,315	154,990,886	(770,599)
105 Rent & Royalties	(223,315)	(1,324,917)	398,167	244,791	(1,101,602)
106 Income from Sale of Chattels	(85,500)	(123,251)	95,340	550	(37,751)
107 Interest on Investments	(353,945)	(700,336)	1,060,943	970,392	(346,391)
108 Dividends Received	(54,250,000)	(28,615,345)	44,250,000	40,020,685	25,634,655
109 Income from Business Licenses	(75,400)	(35,251)	24,300	31,449	40,149
110 Income from Other Licenses	(1,276,750)	(646,662)	679,206	601,335	630,888
111 Administrative Fees	(112,509,664)	(110,507,480)	106,683,290	74,017,217	2,002,184
112 Service Fees	(3,395,279)	(3,082,174)	2,728,621	3,344,969	313,105
113 Income from Postal Services	(3,944,969)	(3,383,726)	4,028,549	3,796,564	561,243
114 Income from Printed Materials	(44,500)	(94,625)	95,297	87,604	(50,125)
115 Income from Agriculture	(221,964)	(242,859)	236,531	220,654	(20,895)
116 Other Commercial Operations	(717,264)	(2,028,148)	764,509	867,578	(1,310,884)
117 Judicial Fines	(1,576,550)	(1,896,352)	1,827,171	1,618,162	(319,802)
118 Fees & Costs of Court	(352,450)	(336,899)	532,000	319,266	15,551
119 Repayments and Reimbursement Received	(2,897,110)	(29,677,235)	6,011,400	28,849,670	(26,780,125)
Capital Revenue Other	-	(390,569,189)	86,593,584	360,360,088	(390,569,189)
212 Local resources	-	(3,304,946)		77,956,621	(3,304,946)
213 External Resources	-	(387,264,242)	86,593,584	282,403,467	(387,264,242)
Total Revenue	(933,106,465)	(1,262,855,038)	963,700,807	1,180,881,275	(329,728,573)
Personnel Direct	365,597,325	343,538,411	351,901,619	372,115,593	(22,058,914)
301 Personal Emoluments - Established	152,258,631	140,868,025	150,750,296	159,517,912	(11,390,606)
302 Personal Emoluments - Non-Established	213,338,694	202,670,385	201,151,323	212,597,681	(10,668,309)


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 11: Statement of Variance Analyses (Budget vs Actual - Revenues and Expenditures)
for the year ended December 31, 2019

30/06/2020

In ILC \$

2525

	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals	Variance
Personnel Indirect	99,274,882	89,947,256	92,983,071	83,654,026	(9,327,626)
303 Allowances & Benefits - Established	21,955,821	18,258,682	20,961,642	17,076,916	(3,697,139)
304 Allowances & Benefits - Non-Established	32,061,170	26,378,281	28,742,286	24,579,966	(5,682,889)
305 Employer Contributions - Established Staff	17,322,693	13,779,987	12,736,141	12,594,114	(3,542,706)
306 Employer Contributions - Non-Established Staff	14,661,423	21,783,952	16,972,951	20,353,208	7,122,529
307 Other Personnel Costs	13,273,775	9,746,355	13,570,071	9,049,822	(3,527,420)
Travel	7,825,591	6,536,841	8,520,432	6,212,347	(1,288,750)
310 Travel Expenses	7,825,591	6,536,841	8,520,432	6,212,347	(1,288,750)
Material & Supplies	45,604,100	25,649,981	39,895,651	25,231,199	(19,954,119)
311 Food and Beverages	7,745,038	6,015,016	7,437,238	5,235,101	(1,730,022)
312 Vehicle Supplies	15,715,258	7,028,451	9,654,153	7,287,493	(8,686,807)
313 Printed Materials and Publishing Expenses	1,883,756	259,336	1,626,099	274,874	(1,624,420)
315 Health, Medical and Laboratory Supplies	3,788,170	1,545,373	3,068,141	1,221,531	(2,242,797)
316 Office, Computer Supplies and Equipment	11,571,611	7,664,175	12,329,184	6,782,955	(3,907,436)
318 Agricultural related supplies	468,000	223,036	455,944	254,935	(244,964)
319 Miscellaneous Materials and Supplies	3,558,517	2,517,515	4,558,197	3,760,037	(1,041,002)
320 Official Documents and Consumables	873,750	397,080	766,695	414,274	(476,670)
Services	153,635,690	111,912,947	140,038,407	90,209,992	(41,722,743)
330 Public Awareness and Promotion Expenses	7,339,336	2,133,369	7,329,900	3,130,406	(5,205,967)
331 Security Related Expenses	13,191,907	11,828,104	15,425,890	5,683,740	(1,363,803)
332 Insurance	9,435,244	8,583,485	9,155,311	2,637,313	(851,759)
334 Surplus Funds Merchant Shipping Corp	11,254,777	7,092,781	10,348,794	6,465,694	(4,161,996)
335 Share of Profits - State Insurance Corp	13,339,484	10,272,297	13,468,296	9,105,334	(3,067,187)
336 Transportation and Mail Services	860,825	319,050	675,138	246,588	(541,775)
337 Education, Training & Development	8,464,545	3,943,007	8,440,933	3,265,236	(4,521,538)
338 Utilities	4,184,020	598,851	3,912,402	406,561	(3,585,169)
339 Contributions and Subscriptions	20,036,115	14,406,644	17,221,776	11,760,088	(5,629,471)
340 Professional and Consulting Services	17,373,951	10,431,939	14,285,255	10,179,493	(6,942,012)
341 Rents and Leases	43,635,223	41,456,334	33,814,584	34,837,738	(2,178,889)
343 Social Services	17,500	-	17,500	2,036	(17,500)
344 Miscellaneous Expenses	4,062,537	683,873	5,272,402	2,258,889	(3,378,664)
345 Miscellaneous Reimbursements	440,226	163,214	670,226	210,878	(277,012)


Accountant General
1st July 2020

Government of Antigua and Barbuda - Financial Statements - 2019
Statement 11: Statement of Variance Analyses Budget vs. Actual - Revenues and Expenditures
for the year ended December 31, 2019

30/06/2020

In EC \$

2626

	2019 - Budget	2019 - Actuals	2018 - Budget	2018 - Actuals	Variance
Repairs & Maintenance	26,457,552	22,170,880	27,140,341	17,439,266	(4,286,672)
360 Repairs and Maintenance Buildings and Grounds	19,712,130	16,773,106	21,658,080	14,340,729	(2,939,024)
361 Repairs and Maintenance Vehicles	3,925,800	3,228,158	2,337,868	1,555,880	(697,642)
362 Repairs and Maintenance Miscellaneous	2,819,622	2,169,615	3,144,393	1,542,657	(650,007)
	-	-	-	-	-
Advances	-	-	25,000	-	-
363 Bank Advances - Public Officers	-	-	25,000	-	-
	-	-	-	-	-
Transfers & Grants	265,423,320	222,506,814	223,436,791	200,791,076	(42,916,506)
308 Gratuities	22,823,925	18,859,484	23,120,702	13,340,685	(3,964,441)
309 Persons	64,053,600	60,000,885	57,353,600	58,237,369	(4,052,715)
370 Transfers and Grants	178,545,795	143,646,445	142,962,489	129,213,022	(34,899,350)
	-	-	-	-	-
Debt Service - Domestic	382,604,283	300,198,515	268,926,280	328,282,655	(82,405,768)
380 Debt Service - Domestic	382,604,283	300,198,515	268,926,280	328,282,655	(82,405,768)
	-	-	-	-	-
Debt Service - External	75,653,376	135,756,088	199,198,989	74,249,518	60,102,712
381 Debt Service - External	75,653,376	135,756,088	199,198,989	74,249,518	60,102,712
	-	-	-	-	-
Purchase of Assets	39,272,431	23,761,386	22,178,967	14,366,607	(15,511,045)
401 Purchase of Vehicles, Heavy Vehicular Equip and Marine Vessels	19,557,100	9,795,474	8,703,170	6,822,177	(9,761,626)
402 Purchase of Office Equipment and Furnishings	8,769,794	6,691,967	6,329,908	2,522,261	(2,077,827)
403 Purchase of Other Equipment	7,497,217	3,956,399	4,010,889	2,211,237	(3,540,818)
404 Supplies and Spare Parts	3,448,320	3,317,546	3,135,000	2,810,933	(130,774)
	-	-	-	-	-
Purchase of Real Property & Real Estate	4,492,461	203,503	7,398,605	492,779	(4,288,958)
405 Purchase of Assets and Real Estate	4,492,461	203,503	7,398,605	492,779	(4,288,958)
	-	-	-	-	-
Development Costs	82,351,169	59,610,158	97,289,222	61,803,020	(22,741,011)
412 Project Related Costs	82,351,169	59,610,158	97,289,222	61,803,020	(22,741,011)
	-	-	-	-	-
Total Expenditure	1,548,192,180	1,341,792,781	1,478,933,375	1,274,848,079	(206,399,399)
Deficit(-)/Surplus(+)	(2,481,298,645)	(2,604,627,818)	(515,232,568)	(93,966,803)	421,265,765


Accountant General
1st July 2020

Statement 12: Cash Flow Statement for
the year ended December 31, 2019

in EC \$

27

	2019		2018	
	Receipts/ payments controlled by entity	Payments by third parties	Receipts/ payments controlled by entity	Payments by third parties
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Taxation				
Income tax	81,518,732		79,918,724	
Value-added tax	580,819,275		564,110,174	
Property tax	27,232,585		21,501,403	
Other taxes				
	689,570,592		665,530,302	
Non Taxation				
Administrative Fees	110,507,480		74,017,217	
Other	72,356,855		40,952,983	
	182,864,335		114,970,201	
External Assistance				
Multilateral Agencies	-		-	
Bilateral Agencies	-		-	
Other Grants and Aid		-		-
Trading Activities		-		-
Other trading receipts				
Total receipts from operating activities	872,434,927	-	780,500,502	-


 Accountant General
 1st July 2020

Statement 12: Cash Flow Statement for
the year ended December 31, 2019

In EC \$

28

	2019	2018
Payments		
Wages, salaries and employee benefits	(440,022,508)	(455,769,619)
Supplies and (X) consumables	(137,562,928)	(139,092,804)
	(577,585,436)	(594,862,423)
Transfers		
Advances		
Grants	(222,496,009)	(129,213,022)
Other transfer payments	(22,170,880)	(71,578,054)
	-	-
Interest payments		
	(244,666,889)	(200,791,076)
Net cash flows from operating activities	50,182,602	(15,152,997)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(23,761,386)	(14,859,386)
Proceeds from sale of plant and equipment		
Expenditure for projects	(59,610,158)	(61,803,020)
Purchase of financial instruments		
Net cash flows from investing activities	-	(76,662,407)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	390,569,189	360,360,088
Repayment of borrowings	(437,068,597)	(402,532,173)


 Accountant General
 1st July 2020

Statement 12: Cash Flow Statement for
the year ended December 31, 2019

In EC \$

29

	2019	2018
Distribution/dividend to government	-	40,020,685
Net cash flows from financing activities	(88,671,493)	(2,151,400)
Net increase/(decrease) in cash	(38,488,891)	(93,966,803)
Cash at January 1 of 2019	-	-
Cash at June 30 of 2019	(38,488,891)	(93,966,803)


 Accountant General
 1st July 2020

GOVERNMENT OF ANTIGUA AND BARBUDA

Notes to the Financial Statements 2019

I. Accounting Policies

The following accounting policies comply with the Government of Antigua and Barbuda's (GOAB) government accounting standards established under Section 56(2)(a) of the Finance and Administration Act 2006. These standards follow generally accepted accounting principles and are enforced by the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB).

International Public Sector Accounting Standards (IPSAS)

International Public Sector Accounting Standards (IPSAS) are developed to apply across countries and jurisdictions with different political systems, different forms of government and different institutional and administrative arrangements for the delivery of services to constituents. The international public sector accounting standards board (IPSASB) recognizes the diversity of forms of government, social and cultural traditions, and service delivery mechanism that exist in the many jurisdictions that may adopt IPSAS.

The IPSASB believes that the adoption of IPSAS together with disclosure of compliance with them will lead to a significant improvement in the quantity of general-purpose financial reporting by public sector entities. This in turn is likely to strengthen public financial management leading to better informed assessments of the resource allocation decisions made by governments' thereby increasing transparency and accountability.

The IPSASB strongly encourages the adoption of IPSAS and the harmonization of national requirements with IPSAS. The IPSASB acknowledges the right of governments and national standard setters to establish accounting standards and guidelines for financial reporting in their jurisdictions. Some sovereign governments and national standard setters have already developed accounting standards that apply to governments and public sector entities within their jurisdictions. IPSAS may assist such standards setters in the development of new standards or in the revision of existing standards in order to contribute to great comparability.

The IPSAS cash basis of accounting encourages governments to voluntarily disclose accrued basis information although its core financial statements will nonetheless be prepared under the cash basis of accounting.

Basis of Preparation

The financial statements have been prepared in accordance with modified cash basis of accounting. The cash basis has been modified in two respects. First in general, all payments and receipts are accounted for when payments are made and funds received; but payment for works done, supplies received, and services rendered up to 31 December of the financial year can be made in January of the following year. Also, cheques issued and subsequently expire within the financial year are cancelled and reissued. Secondly, the financial statements include disclosures on assets and liabilities other than cash, these are identified in the 'notes to the accounts' section.

In all cases, transactions are recorded at their direct cash value or face value expressed in cash. There are no non-cash adjustments featured in these financial statements.

Reporting Entity

The financial statements are for budgetary purposes within the central government of Antigua and Barbuda. These include ministries and departments within central government, as well as associated institutions, as listed in the annual budget statements and estimates.

The Finance and Administration Act 2006 requires that the financial statements "account(ing) for all public money and show(ing) fully the financial position of Antigua and Barbuda at the end of that financial year". In Antigua and Barbuda, public money is also received and spent in a range of other institutions, called Statutory Bodies (State Owned Enterprises (SOEs)). To comply fully with the Act, and also to reflect the requirements of IPSASB, in due course these financial statements should consolidate the accounts of all governmental bodies¹. This is not possible at the moment given the constraints of current GOAB financial systems and procedures. However, with the next publication of changes to the IPSAS standards according to the IPSASB, consolidation will no longer be mandatory, but countries will be encouraged to disclose as part of their notes within the financial statements.

GOAB also has financial interests in various companies. The Treasury is in the process of updating information on government's shareholdings and will include such information in the notes of future financial statements.

Reporting Period

The financial statements cover the budgetary and financial year from January 1, 2019 to December 31, 2019 – goods and services received by December 31 but paid for by the end of the following January are included.

Reporting Currency

The reporting currency is Eastern Caribbean Dollar (XCD), unless otherwise stated.

Foreign Currency

Foreign currency transactions are converted to Eastern Caribbean dollars by using the exchange rate prevailing at the date of the transaction. Balances are converted using the rate at the balance date.

Some external loans are denominated in currencies other than XCD. Such loans may therefore be subject to exchange gains or losses over the course of the year.

Rounding

¹ Either following IPSAS 22, consolidating "General Government", or IPSAS 6, consolidating all bodies controlled by government. IPSAS 22 provides the more useful, and achievable, option. Under IPSAS 22, government's accounts would consolidate all public bodies except those which are commercial ("Government Business Enterprises" as defined in IPSAS 1). This will require the existing SOEs to be classified as commercial or non-commercial, to see whether they should be consolidated.

All financial figures have been rounded to the nearest XCD. Some sets of figures may not therefore sum exactly to the totals shown, because of such rounding adjustments.

Comparative Figures

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been restated to ensure consistency.

Prior Years' Adjustments

Balances from balance sheet accounts showed differences and are adjusted to the prior year adjustment account to ensure improved accuracy of the financial statements, with entries disclosing the figures.

Events after the Reporting Period

Where there are significant events after the reporting date which affect materially the reported figures, these are highlighted in a disclosure note.

Recognition of Assets and Liabilities

Disclosures in the Statement of Assets and Liabilities are limited to financial assets and liabilities – payables and receivables. Such amounts are recognized at their cash or face value, without subsequent adjustment for revaluation or impairment, except in the case of foreign-currency denominated loans which are re-valued at the exchange rate of the day. Some other information on assets and liabilities appear only in the notes to these financial statements.

Opening Balances

The January 1st, 2019 opening book balances are as per the reconciled closing balance as at December 31, 2018. Balances include undrawn cheques for the years prior.

Payments by Third Parties

All payments made by a person, group or entity which are not a part of the economic entity.

Original and Final Approved Budget and Comparison of Actual and Budget Amounts

Financial statements are prepared on the same accounting basis (modified cash basis), same classification basis, and for the same period (from January 1, 2019 to December 31, 2019) as GOAB's budget. The original budget was approved by legislative action on 4th February 2019. The General Warrant was issued on February 22. There were no subsequent budget revisions. Allocation increases to departments were processed via Special Warrants approved by the Minister of Finance.

Contingent Liabilities

Contingent liabilities are possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or an obligation which is unlikely to give rise to a call on the government's resources or whose amount or value cannot be estimated with sufficient reliability.

Related-Party Transactions

Related parties are those that control or significantly influence the Government in making financial and operating decisions. Specific information with regards to related party transactions is included in the disclosure notes.

Third-Party Assets

Third-party assets are those held or administered in trust by the Government on behalf of a third-party. Where such assets are held in a government bank account or short-term securities which are indistinguishable from the government's own funds, then the relevant third-party interest is shown in the financial statements and in notes to the account.

Public Private Partnerships

A public private partnership (PPP) is a commercial transaction between the Government and a private party in terms of which the private party:

- performs an institutional function on behalf of the institution; and/or acquires the use of state property for its own commercial purposes; and
- assumes substantial financial, technical and operational risks in connection with the performance of the institutional function and/or use of state property; and
- receives a benefit for performing the institutional function or from using the state property, either by way of:
 - consideration to be paid by the department which derives from a Revenue Fund; or
 - charges fees to be collected by the private party from users or customers of a service provided to them.

A description of any PPP arrangement, the contract fees and current and capital expenditure relating to the PPP arrangement is included in the disclosure notes.

Authorization Date

The financial statement was authorized for presentation on 29th June 2020 by Dr Cleopatra Gittens, Accountant General, Government of Antigua and Barbuda.

2. Tax revenues

Revenue Collected

GOAB collects number of taxes, direct and indirect. Sums collected in 2019 were as follows, with 2018 comparative figures.

Revenue	2019	2018
Direct Tax Revenue	108,751,315	101,420,127
Income Tax Revenue	81,518,732	79,918,724
Property & Land Tax Revenue	27,232,583	21,501,403
Indirect Tax Revenue	580,819,275	564,110,175
International Trade & Transactions Tax Revenue	257,097,382	244,225,595
Taxes on Domestic Trade and Transactions	323,721,893	319,884,580
Total Tax Revenue	689,570,590	665,530,302

For a more detailed breakdown of tax revenues, see additional Statement 2, annexed to these financial statements.

688,635,301

External Assistance

A loan agreement was signed with the Caribbean Development Bank on 29th December 2017 for USD 28,761,000.00 the rehabilitation and reconstruction of critical infrastructure after Hurricane Irma. A portion of the loan was disbursed in the reporting period (see below for details).

	2019		2018	
	Loans	Grants	Loans	Grants
Amounts drawn down in reporting currency	CDB Loan 10,928,776	-	CDB Loan - \$7,765,470	-

Non-Compliance with significant terms and conditions and rescheduled and cancelled debt

There have been no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans

Undrawn External Assistance

Undrawn external assistance loans at the reporting date amounts to \$ 58,644,702. This amount relates to funding for projects currently under development, where conditions have been satisfied, and their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion.

3. Cash and Cash Equivalents

Cash comprises cash on hand, demand deposits, short-term investments and cash equivalents at 31 December, less prior-year payments issued during the following January.

Cash included in the statement of cash receipts and payments comprise the following amounts:

Cash and Cash Equivalents, at 31 December¹

	2019	2018
	\$	\$
Cash in hand	2,624	2,712
Balances with banks	(43,598,863)	(69,354,975)
Short-term investments	31,278,543	32,229,114
Total Cash and Cash Equivalents	(12,317,695)	(37,123,149)

Note: Balances reported above are reconciled balances.

4. Loan to ABI Bank

This amount is represented on the Balance sheet as an Advance to ABI Bank. It represents the loan to ABI in 2011 as Government's support to the bank before the institution was taken over by the Eastern Caribbean Central Bank. A portion of the sum was expected to be converted to Government's contribution to capital. However, the Government subsequently issued a bond to the Depositor Protection Trust to make payments to depositors over a period of thirty years. Additionally, monies recouped by the ABI Receivers will be used to retire the amount. A portion of that was paid to the Government after the reporting date.

5. Government Investments and Shareholdings

Government has investments in entities listed below. At the point of completion of the accounts, valuations on the Investments have not been completed. The percentage ownership by the Government of Antigua and Barbuda have been included. The value of shareholdings and any movement will be presented in subsequent financial statements.

Company	Investments/Shareholding
LIAT 1974 Ltd	30%
Cedar Valley Golf Club Ltd.	\$1,772,019 (Share value)
West Indies Oil Company	51%

Eastern Caribbean Amalgamated Bank	25%
Lee Wind Paints	No documentation available to the Treasury
NAMCO	100%
CUB	\$30,000,000

State-Owned Enterprises

Entities are listed below with the value of the entity's assets as at the year of the last audited financial statements made available to the Accountant General through the State-Owned Enterprise Unit, Ministry of Finance.

<i>Institution</i>	<i>Percentage Shareholding</i>	<i>Value of Assets</i>	<i>Year</i>
Agricultural Development Corporation	100%	Not available	
Antigua and Barbuda Airport Authority	100%	192,379,130	2017
Antigua and Barbuda Bureau of Standards	100%	Not available	
Antigua and Barbuda Department of Marine Services	100%	14,908,121	2016
Antigua and Barbuda Development Bank	100%	57,031,196	2010
Antigua and Barbuda Hospitality Training Institute	100%	5,742,142	2013
Antigua and Barbuda Institute of Continuing Education	100%	Not available	
Antigua and Barbuda Investment Authority	100%	8,864,635	2010
Antigua and Barbuda Port Authority	100%	Not available	
Antigua and Barbuda Social Security Board	100%	637,243,181	2017
Antigua and Barbuda Tourism Authority	100%	363,058	2016
Antigua and Barbuda Transport Board	100%	86,963,548	2017
Antigua Fisheries Ltd	100%	Not available	
Antigua Pier Group Ltd	93%	Not available	
Antigua Public Utilities Authority	100%	23,184,656	2014
Board of Education	100%	Not available	
Central Housing and Planning Authority	100%	Not available	
Central Marketing Corporation	100%	Not available	
Development Control Authority	100%	Not available	
Financial Services Regulatory Commission	100%	Not available	
Free Trade Processing Zone	100%	Not available	

Medical Benefits Scheme	100%	261,414,247	2016
Mount St. John's Medical Centre	100%	28,273,005	2009
National Parks Authority	100%	13,094,417	2015
National Solid Waste Management Authority	100%	Not available	
PDV Caribe Antigua and Barbuda Ltd	100%	344,210,888	2018
St. John's Development Corporation	100%	Not available	
State Insurance Corporation	100%	93,535,004	2014

6. Contingent Liabilities

The possible obligations depending on whether some uncertain future event occurs, or present obligation but payment is not probable, or the amount cannot be measured reliably. At the reporting date, any contingent liabilities could not be reasonably quantified.

7. Events after the Reporting Period

We are not aware of any transaction or event that occur after the reporting date that require disclosure or adjustments to the financials.

8. Bank Balances and Overdraft

The Government of Antigua and Barbuda maintains overdraft facilities at some banks. However, some Accounts have a General Ledger (GL) balance that exceeds the overdraft limit as cheques for these banks are printed but not disbursed immediately. The table below details these balances.

Bank	Overdraft Limit	General Ledger Balance	Bank Balance	Reconciled Balance	Status
RBC 100-292-2	1,500,000.00	(736,564.56)	(526,270.26)	(210,294.30)	Reconciled
ACB 100000308	5,000,000.00	(82,655,121.21)	(8,215,521.56)	(74,439,599.65)	Reconciled
CUB 10000033	6,000,000.00	(4,506,340.81)	(4,506,340.81)	(0)	Reconciled
FCIB 44100018	1,200,000.00	0	0	(0)	Closed
FCIB 1362787		(1,125,943.32)	(1,125,943.32)	(0)	Reconciled

9. Accounts Payable

These amounts represent expenses incurred during the year that have not been paid but will be paid overtime.

Payables from previous years

The debit balance for the 2014 payables are currently under investigation.

Accounts Payable		
	2019	2018
Year	Amount \$	Amount \$
2009	39,168,512.45	39,168,512.45
2010	15,064,922.51	15,064,922.51
2011	31,902,592.23	31,902,592.23
2012	15,544,872.57	15,544,872.57
2013	32,170,119.69	32,170,119.69
2014	(2,567,452.08)	(2,143,163.40)

2015	11,955,085.27	12,117,365.97
2016	54,619,725.39	61,510,983.46
2017	51,745,997.38	59,607,522.97
2018	31,691,629.69	85,065,856.70
2019	140,359,439.23	

10. Warrants

Special Warrants

Special Warrant explains the variance between the budgeted and actual – personal emoluments.

11. Stale Dated Cheques

This represents cheques which expired in 2019 before disbursement, all Stale Dated Cheques will be re-entered into payables in 2020.

12. Savings Bank Fund

Savings bank balance has been reduced to comply with the records of depositors. All cards have been updated to reflect interest earned.

13. National Development Fund (NDF)

This was initially set up as a special fund; however, monies deposited to the fund are recorded as revenue in the Treasury's books and any payments are expensed. Hence, transactions on the fund are accounted for in Treasury's books. A breakdown of the income and expenditure is shown in Schedule 10.

14. Trial Balance 2019

Trial balance for 2019 balanced at \$4,993,927,765.73. However, there is a difference of \$245.38. This appears to be a technical issue that we are currently awaiting resolution from FreeBalance.

15. List of outstanding litigation against the Government

This listing stands as is presented by the Office of the Attorney General.

<i>CLAIM</i>	<i>NAME OF CASES</i>
1. ANUHCV 2017/127	Cosbert Sargeant V Comptroller of Customs
2. Ref. No. C/35 of 2017	Danielle Otto V Ministry of National Security and Attorney General
3. ANUHCV 2017/0612	George Whenner V Attorney General & Commissioner of Police
4. ANUHCV 2017/0459	HMB Holdings V Attorney General
5. Ref. No. C/34 of 2016	Michael Martin V Attorney General & Chief Immigration Officer
6. Ref. No. C/94 of 2017	Mary Murrain V Ministry of Legal Affairs and The Attorney General
7. Ref. No. C/22 of 2017	Philbert Raynes V Ministry of Labour & Attorney General
8. Ref. No. 12 of 2017	Sundry Workers V The Immigration Department
9. ANUHCV 2017/0468	Washington Bramble V The Chief Magistrate, The Attorney General and The Commissioner of Police
10. ANUHCV2018/0241	Dian Edwards V Attorney General, Commissioner of Police and Vonda-Kay Frederick
11. Ref. No. C/01 of 2018	Garfield Morrison V The Superintendent of Prisons and the Attorney General
12. ANUHCV2018/0041	Jennifer Sansculotte V Attorney General, Commissioner of Police, Brandon Thomas
13. 2017/0022	Jasmine Browne Wilson, Damian George Wilson V The Attorney General and Chief Immigration Officer
14. 2013/0043	Cleveland Grayman V Cpl Morris Derrick, Commissioner of Police and Attorney General
15. 2011/0109	George Williams V Roland Cuffy #451, Cheryl Allen
16. 2017/0202	Jason Barrington Levy V Chief Immigration Officer
17. 2016/0604	Anthony Benjamin V Floyd Lamazon and Attorney General

18. 2016/0339	Antigua Commercial Bank V Astra Holdings Ltd, Registrar of Lands and The Attorney General
19. 2018/0453	Lihua Tian and Ruoxi Tian V Acting Prime Minister, Henry Moe, Mary White
20. 2017/0194	Lihua Tian and Ruoxi Tian V The Attorney General, Chief Immigration Officer, The Commissioner of Police

<i>CLAIM</i>	<i>NAME OF CASES</i>
21. 2015/0369	Brenda Furlonge V Attorney General
22. 2017/0336	Tannalee Pinnock V Attorney General and Chief Immigration Officer
23. 2016/0651	Claverton Holdings Ltd V Caribbean Development (Anu) Ltd and The Attorney General
24. 2016/0148	Carlisle Bay V Attorney General
25. 2016/0400	Greg Roberts V Commissioner of Police and Attorney General
26. 2017/0225	Samuel Wayne Hall V Attorney General and Commissioner of Police
27. 2016/0217	Freeston Roberts V Registrar of Lands and Attorney General
28. 20/2016	Haynes Joseph and Attorney General
29. 2016/0541	Shennett Jacobs V Attorney General of Antigua and Barbuda
30. 2016/0541	Shennett Jacobs V Attorney General of Antigua and Barbuda
31. 2016/0631	Jimmy Ajiaboro Busari V Acting Superintendent of Her Majesty's Prison and Chief Immigration Officer
32. 2017/0105	Selective Auto Supplies Ltd et al V Registrar of Companies et al
33. 2017/0348	Peterson Harriet V The Attorney General, Director of Directorate of Social Service & Tamica Bent
34. 2018/0229	Cheers Antigua Ltd T/A Cheers V The Attorney General and St. John's Development Corporation
35. 2018/0264	Nuri Katz, Larissa Katz V The Attorney General and Commissioner of Police

16. Prior year Adjustment

Prior year adjustment refers to accounts and balances that were omitted from FreeBalance during the transition from manual accounting in 2005, due to lack of adequate supporting evidence of their occurrence. As such, we are currently awaiting a decision from parliament to write off these balances.

The balances have been included in the financial statements for 2019 and details of these transactions are shown in the appendix.

Appendix

ANTIGUA AND BARBUDA STATEMENT OF RECURRENT ADVANCES 2005		
ADVANCES SUBHEAD	OPENING BALANCES	
	\$	
PERSONAL	9,621,162.29	
ACTION DISASTER COMMITTEE	74,000.00	
WEST INDIES OIL	73,484.55	
PEURCHASE OF LOCAL PRODUCE, DISPLAY, BERLIN FAIR	3,765.50	
EXPENSES DELEGATION IN LONDON	8,675.93	
INDUSTRIAL BOARD	47,814.55	
PURCHASE OF REFUSE COLLECTORS	39,428.32	
ANTIGUA SUGAR ESTATES DEVELOPMENT BOARD	638,218.54	
ANTIGUA PUBLIC UTILITIES AUTHORITY	(2,442,700.49)	
ANTIGUA PORT AUTHORITY	(215,453.25)	
ANTIGUA CARNIVAL COMMITTEE	238,834.29	
WEST INDIES ASSOCIATED STATES COURT OF APPEAL	83,103.47	
ACCOUNTANT GENERAL PENSIONS-IRENE PAYNE THOMAS	4,019.59	
COMFITH SEPARATOR INSTALLATION & RUNNING EXPENSE	27,409.70	
ADC TO GOVERNOR GENERAL - S.B. HULL	30,706.79	

BARBUDA COUNCIL	109,976.68	
CENTRAL MARKETING CORPORATION	1,260,287.20	
MARINA SITES - YEPTONS	5,867.55	
CASSADA GARDENS HOUSING PROJECT	102,627.12	
ANTIGUA SUGAR INDUSTRY CORPORATION	5,431,550.62	
P.S. MIN OF ECO. DEV. & TOURISM PROMOTION	(31,914.39)	
EXPORT AND IMPORT BANK LOAN SERVICING	298,949.00	
EAST CARIBBEAN COMMISSION OFFICER-LONDON	177,294.50	
ANTIGUA AND BARBUDA DEVELOPMENT BANK	55,005.60	
ANTIGUA DEVELOPMENT CORPORATION	(266,101.14)	
EXAMINATION OF FINANCIAL AFFAIRS	176,547.26	
ANTIGUA AGRICULTURAL INDUSTRIES	2,031,814.24	
DEVELOPMENT FUND	278,982,757.03	
ANTIGUA ISLE ADV. WT. #265/81	2,705,918.65	
STATE INSURANCE DEPARTMENT	50,000.00	
SECOND WORLD BLACK & AFRICAN FESTIVAL A/C IN NIGERIA	13,465.20	
P.S. MIN. OF ECO. DEV. & TOURISM SPACE RESEARCH CORPORATION	98,938.31	
PURCHASE WEST INDIES STUDENT CENTRE	115,659.90	
PURCHASE OF INTRADE PROPERTY	49,531.30	

ANTIGUA FISHERIES CO. LTD	12,332.08	
JAMAICA	(122,242.41)	
GHANA	520.58	
UWI BARBADOS	2,470.53	
BRITISH HONDURUS (BELIZE)	(236.70)	
FIJI	1,210.41	
CAYMAN ISLANDS	1,314.74	
GAMBIA	947.09	
KENYA	314.70	
ANGUILLA	278,594.39	
GUYANA	(203,099.58)	
BAHAMAS	21,930.87	
EASTERN CARIBBEAN COMMON MARKET	3,960.00	
BRITISH DEVELOPMENT DIVISION BARBADOS	4,800.00	
MINISTRY OF OVERSEAS DEVELOPMENT	(61,913.03)	
O.S.A.S.	154,681.42	
S.P.O.S.	(162.71)	
BRITISH COUNCIL	467.66	
ANTIGUA 4	2,949.74	
ANTIGUA 5	6,604.17	
ANTIGUA 7	19,514.48	
ANTIGUA 12	21,632.06	
ANTIGUA 22	1,575.66	
ANTIGUA 23	5,984.63	
ANTIGUA 27	140.03	
ANTIGUA 29A	5,381.44	
ANTIGUA 31	13,435.78	
ANTIGUA 33	23,537.23	
ANTIGUA 39	2,347.14	

ANTIGUA 40	61.33	
ANTIGUA 41	11,616.39	
ANTIGUA 42	1,147.73	
ANTIGUA 43	5,997.08	
ANTIGUA 48	3,726.95	
ANTIGUA 57	6,217.62	
ANTIGUA 58	4,061.90	
ANTIGUA 61	28,895.14	
ANTIGUA 69	26,717.73	
ANTIGUA 72	58,931.12	
ANTIGUA 83	2,370.76	
ANTIGUA 85	1,877.66	
ANTIGUA 87	2,845.46	
ANTIGUA 91	521,884.66	
ANTIGUA 93	14,750.01	
C.R.S. 13-16	3.25	
D 6977	53,592.65	
WI 58 (213)	936.00	
WI 83A	4,744.09	
WI 241	5,548.96	
WI 143	483.67	
WI 192	16,400.00	
WI 207	1,312.04	
WI 211	2,000.00	
D 6982	2,318.18	
CARDI	27,502.44	
CDB BARBADOS	80,855.87	
PROJECT IMPLEMENTATION OFFICER	6,087.50	
U.S.A.I.D. (B.N.F.T.) PROJECTS	(8,960.85)	
ECONOMIC OFFICE OF CHINESE EMBASSY	(947.61)	

VENEZUELA EMBASSY	6,266.75	
INTER-AMERICAN INST. FOR COOPERATIVE & AGRICULTURE	28.66	
SUSPENSE ACCOUNT	587,197.06	
TAKE OVER C.M.C. DEBT. ADV. WT#17/82	31,005.23	
U.W.I./U.S.A.I.D. - PRIMARY EDUCATION	(4,984.87)	
CONSUMPTION TAX ON WIOC SUNDRY GOVT. DEBTS APPLICATION	710,728.93	
EASTERN CARIBBEAN CENTRAL BANK	40,896.33	
CLERK TO PARLIAMENT	308,976.73	
SUPERVISOR OF ELECTIONS	523,917.56	
FORMER SUPERVISOR OF ELECTIONS - K.W.A. HILL	10,590.00	
CABINET SECRETARIAT	360,152.60	
PS. PRIME MINISTERS OFFICE	(1,303,356.42)	
PS. PRIME MINISTER - PRINTING OFFICE	361,716.73	
PS, EXTERNAL AFFAIRS	1,695,571.81	
PS, PRIME MINISTER - PUBLIC INFORMATION	325,092.51	
PS, MINISTRY OF FINANCE	9,567,880.98	
PS, FINANCE - OVERSEAS TELEPHONE CALLS	400,000.00	
PS, MINISTRY OF FINANCE OPEC LOAN ADV. WT. #78/84	58,445.72	
TREASURY FUND	109,881.73	
ACCOUNTANT GENERAL	2,120,232.87	
ACCOUNTANT GENERAL - PURCHASE OF CASH BOOKS/GRATUITIES	1,589,361.91	

ACCOUNTANT GENERAL PAYMENT OF INTEREST DEVELOPMENT BONDS 1994/1997	402,290.93	
ACCOUNTANT GENERAL PAY TO A.D.C. EMPLOYERS ADV. WT. #143/92	183,338.91	
ACCOUNTANT GENERAL - SEVERANCE PAY TO ASIC EMPLOYEES ADV. WT. #144/92	886,090.99	
ACCT. GEN. BANK ADVANCES - PUBLIC OFFICERS	198,615.97	
ps, Ministry of AAGRICULTURE FISHERIES	789,395.94	
PS, MINISTRY OF AGRICULTURE AGRICULTURE	250.00	
PS, MINISTRY OF AGRICULTURE - SURVEYS DIVISION	(54,230.82)	
PS. MINISTRY OF HEALTH	(5,805,741.36)	
PS. MINISTRY OF HEALTH - C.B.H. SALARIES AND WAGES	2,004,420.84	
PS, MINISTRY OF HEALTH - HOLBERTON HOSPITAL DR. CHAKRAVARTY	27,579.19	
PS, MINISTRY OF HEALTH - HOLBERTON HOSPITAL DR. R.S. TRIVEDI ADV WT.#648/84	3,812.50	
PS, HEALTH - HOLBERTON HOSPITAL - SALARIES & WAGES NON-EST WORKERS	24,768.00	
PS, MINISTRY OF HEALTH - HOLBERTON HOSPITAL	2,720,379.01	

FIENNES INSTITUTES	47,247.70	
PS, MINISTRY OF HEALTH - MENTAL HOSPITAL	217,279.32	
PS, MINISTRY OF HEALTH - HOLBERTON HOSPITAL - SALARIES FOR 18 WARD ASSISTANTS	53,144.53	
PS, MINISTRY HEALTH HOLBERTON HOSPITAL - SALARY JUANITA JAMES TEMP. DIETITIAN	5,024.05	
PS MINISTRY OF HEALTH - HOLBERTON HOSPITAL - SALARY TO DOCTORS	74,556.85	
PS, MINISTRY OF HEALTH - CENTRAL BOARD OF HEALTH	12,489,389.95	
PS, MINISTRY OF HEALTH - HOLBERTON HOSPITAL - SALARY AND WAGES-NON- ESTABLISHED	(20,587.01)	
PS, MINISTRY OF HEALTH - TOPAY WAGES - MEDICAL GEN.	10,924.20	
PS, MINISTRY OF HEALTH - PURCHASE OF REFRIGERATOR TRAINING DIVISION	2,000.00	
PS, MINISTRY OF HEALTH - MED. GEN. SPECIALIST TREATMENT ABROAD	(621,122.14)	
PS, MINISTRY OF HEALTH - MEDICAL GENERAL	824,769.70	
CITIZENS WELFARE DIVISION	456,245.15	
PS, MINISTRY OF EDUCATION, CULTURE & YOUTH AFFAIRS	2,329,645.54	

AERODROME SUPERINTENDENT	933,837.60	
PS, MINISTRY OF PUB. UTILITIES TRANSPORT AND ENERGY	(721,739.97)	
PS MINISTRY OF PUBLIC WORKS - RENTAL OF BUILDING GOVERNMENT OFFICE ACCOMODATION	(1,830,142.16)	
PS, MINISTRY OF PUBLIC WORKS ROADS PROGRAMME	(1,835,381.68)	
PS, MINISTRY OF PUBLIC WORKS	11,807,914.77	
PS, MINISTRY OF HOME AFFAIRS	565,215.07	
PS MINISTRY OF JUSTICE	(2,296.83)	
PS MINISTRY OF JUSTICE - LAND REGISTRY	2,995.00	
PS MIN OF LEGAL AFFAIRS HONARARIUM TO MEMBERS OF STAFF	918,058.76	
PS MIN OF LEGAL AFFAIRS ARMS SHIPMENT INVES	(435,590.00)	
PS MIN OF LEGAL AFFAIRS INVESTMENT VC BIRD INTL AIRPORT	200,589.87	
COMMISSIONER OF POLICE	680,853.09	
COMM. OF POLICE - REGIONAL SECURITY SYSTEM	54,168.00	
COMMISSIONER OF POLICE TO PURCHASE TRAVEL TICKETS R. MARTIN & D. JAMES	968.00	
COMMISSIONER OF POLICE WRIGHT GEORGE	225,744.39	
PS MINISTRY OF LABOUR	265,888.54	

PS, MINISTRY OF LABOUR - PRISON	554,770.40	
PS MINISTRY OF TOURISM	360,239.09	
PS, MINISTRY OF ECONOMIC DEVELOPMENT	723,010.19	
PS, MINISTRY OF ECONOMIC DEVELOPMENT DEEP BAY DEVELOPMENT CORPORATION 206/86	8,968.00	
PS, MINISTRY OF ECONOMIC DEVELOPMENT EXPO '86 VANCOUVER, CANADA	58,914.30	
PS, MINISTRY OF YOUTH EMPOWERMENT	89,035.11	
PS MINISTRY OF INFORMATION, PID	14,860.00	
PS MINISTRY OF PLANNING	(796.52)	
CHIEF ESTABLISHMENT OFFICER - TRANSPORT & SUBSISTANCE	839,056.83	
BRITISH DEVELOPMENT DIVISION	1,289.30	
DEEP BAY DEVELOPMENT (FORTWORTH INTEREST) III LTD	1,465,825.69	
LEEWARD ISLAND CRICKET BOARD	5,000.00	
ANTIGUA DEEP BAY DEVELOPMENT CO.	7,013,748.62	
COTTON INDUSTRY - ANTIGUA SUGAR INDUSTRY CORP.	288,267.03	
SUNDRY PARLIAMENTARIANS	(4,036,132.09)	
FORTWORTH INTEREST III LTD (XCD)	793,109.58	
FOXWORTH INTEREST III LTD	1,190,205.07	

SUGAR INDUSTRY ADVANCE	221,296.93	
INDUSTRIAL DEVELOPMENT BOARD	212,605.72	
HARBOUR IMPROVEMENT PROJECT	168,282.68	
HARBOUR IMPROVEMENT PLANT	721,073.78	
MISC. LARGE OUTSTANDING ITEMS	73,451.32	
ADVANCE POSSIBLY CHARGEABLE TO EXPENDITURE	15,026.80	
WEST INDIES ORGANISATION	3,226.28	
RECOVERABLE FROM OTHER ORGANISATION	10,974.14	
BRITISH GOVERNMENT ORGANISATION	18,420.62	
MISC. LONG OUSTANDING	594,747.31	
TRANSPORT BOARD	(175,000.00)	
SUBSTANCE ABUSE PREVENTION DIVISION	7,200.00	
DEEP BAY DEVELOPMENT	163,014.00	
MAGISTRATE	1,880.00	
TOTAL	357,668,357.93	
ANTIGUA AND BARBUDA STATEMENT OF RECURRENT AND OTHER HEADS 2005		
DEVELOPMENT AID PROJECT	464,062.83	
DEVELOPMENT AID	(921,028.35)	

SUSPENSE A/C		
EASTERN CARIBBEAN DRUG SERVICE	(535,109.17)	
SPACE RESEARCH PROGRAMME	68,260.83	
TNT MAILFAST DEPOSIT	5,000.00	
TOURISM MARKETING FUND	(1,973,197.00)	
USD ACCOUNT-REVENUE FUND	2,966,704.46	
GRAND TOTAL	4,050,526.83	
INVESTMENTS SUBHEADS	OPENING BALANCES	
ANTIGUA SURPLUS FUND	785,920.00	
TRUSTEES SAVINGS FUND: ECCB	301,411.80	
GRAND TOTAL	1,087,331.80	
IMPRESTS SUBHEADS	OPENING BALANCES	
AERODROME SUPERINTENDENT	(15,000.00)	
CANADIAN ENGINEER	4,398.49	
REVENUE	(9,800.00)	
COMMISSIONER OF POLICE- POLICE HEADQUARTERS	(500.00)	
MASTER BOYS TRAINING SCHOOL	500.00	
P.S. MIN. OF HEALTH HEADQUARTERS	(30,699.24)	
P.S. TRADE AND PRODUCTION	100.00	
PRINCIPAL ADMINISTRATIVE OFFICER	4,119.98	

P.S. HOME AFFAIRS C.B.H.	100.00	
P.S. MIN. OF BARBUDA AFFAIRS	100.00	
P.S. MIN OF ECONOMIC DEVELOPMENT	304,600.00	
GRAND TOTAL	257,919.23	
ANTIGUA AND BARBUDA STATEMENT OF RECURRENT OTHER HEADS 2005		
P.S. MIN OF FINANCE (PETROL)	40,000.00	
P.S. MIN OF HEALTH-MEDICAL GENERAL	250,000.00	
P.S. MIN OF TOURISM AND ENVIRONMENT	87,200.00	
GRAND TOTAL	377,200.00	
SPECIAL FUND SUBHEADS	OPENING BALANCES	
1% & 2% HOTEL LEVY FUND #1/84	(15,923,740.84)	
ADMINISTRATOR OF UNREPRESENTED ESTATES	181,458.80	
ADMINISTRATOR OF UNREPRESENTED ESTATES (RESERVE FUND)	4,767.31	
CENTRAL LUNATIC ASYLUM	62.47	
CENTRAL LUNATIC ASYLUM INMATES FUND	13.78	

DEVELOPMENT AID CDW SCHEME	1,059,889.69	
ELDRA BACHELOR	(13,500.00)	
HOSPITAL NURSES FINE FUND	95.41	
INMATES LEPER HOME FUND	2.00	
POLICE REWARD FINE FUND	3,981.01	
PRICE STABILIZATION	45,102.52	
PRISON OFFICERS' REWARD FUND	9,508.15	
PURCHASE OF PROPERTY - ST MARY'S STREET	20,000.00	
SUGAR INDUSTRIES LABOUR WELFARE FUND	(9,351.64)	
SUGAR INDUSTRY REHABILITATION FUND	29,766.08	
TRAINING SCHOOL	17.44	
GRAND TOTAL	(14,591,927.82)	
SUSPENSE ACCOUNTS SUBHEADS	OPENING BALANCES	
AGR DEV CORP	(57,351,454.29)	
ANTIGUA SUGAR IND CORP	(16,334.40)	
UC PAYMENT BRUCE RAPPAORT INTL	(73,014,902.48)	
UNCLEARED PAYMENTS	5,872,045.67	
UNCLEARED PAYMENTS TO ASSIST CARNIVAL COMMITTEE	181,083.25	
UNCLEARED RECEIPTS	28,904,965.88	
GRAND TOTAL	(95,424,596.37)	

DEPOSIT SUBHEADS	OPENING BALANCES	
1% HOTEL LEVY FUND	32,031,129.39	<i>One sided entry</i>
ACQ. OF LANDS - VILLAGE IMPROVEMENT PROJECT	400.00	<i>Unused balance</i>
AGRICULTURAL DEVELOPMENT	(9,330.43)	<i>account overpaid</i>
AMORTIZATION FUND	1,050.00	<i>Unused balance</i>
ANTIGUA AND BARBUDA INVESTMENT BANK	(2,283.00)	<i>account overpaid</i>
ANTIGUA AND BARBUDA PUBLIC SERVICE ASSOCIATION	(1,489.25)	<i>account overpaid</i>
ANTIGUA AND BARBUDA SOCIAL SECURITY FUND	5,868,160.00	<i>One sided entry</i>
ANTIGUA CREDIT UNION	(554.30)	<i>account overpaid</i>
ANTIGUA DEFENSE FORCE FINE FUND	(9,928.53)	<i>account overpaid</i>
ANTIGUA OLYMPIC FUND	6,695.25	<i>Unused balance</i>
ANTIGUA PORT AUTHORITY	3,668,000.00	<i>Securities issued</i>
ANTIGUA PUBLIC UTILITIES AUTHORITY	938,153.05	<i>No explanation</i>
ANTIGUA TRADES AND LABOUR UNION	16,347.46	<i>Balance reconciled and carried forward</i>
ANTIGUA WORKERS U.S.V.I.	(692.83)	<i>account overpaid</i>
ANTIGUA WORKERS UNION	145.80	<i>Balance reconciled and carried forward</i>
ARREARS OF TAX	8,707.72	<i>One sided entry</i>
BARBUDA COCONUT DEVELOPMENT	647.72	<i>Unused balance</i>
BARBUDA COUNCIL	100,000.00	<i>One sided entry</i>
BARBUDA DEVELOPMENT	65,238.08	<i>One sided entry</i>
BARBUDA FUNDING SCHEME	71,856.17	<i>One sided entry</i>
BARBUDA PHILATELIC BUREAU	153,681.33	<i>Improper Accounting Treatment</i>

BARBUDA QUEBEC CO. CONSTRUCTION	1,818.68	<i>Improper Accounting Treatment</i>
BBC ROAD CONSTRUCTION	2,014.45	<i>Unused balance</i>
BELMONT GRAZING AREA	4,674.07	<i>Unused balance</i>
BOYS TRAINING SCHOOL	13,832.25	<i>Balance reconciled and carried forward</i>
BRITISH AMERICAN LIFE INSURANCE	16,787.51	<i>Balance reconciled and carried forward</i>
BWIA GOVERNMENT PAY LATER PLAN	926.33	<i>Unused balance</i>
CABLE AND WIRELESS SETTLEMENT MINOR ITEMS	44.18	<i>Unused balance</i>
CANADA SEASONAL WORKERS	3,363.28	<i>Unused balance</i>
CENTRAL MARKETING CORPORATION	205.98	<i>Unused balance</i>
CESS ON COTTON	43,624.87	<i>Improper Accounting Treatment</i>
CLIFFORD ISAAC HEART FUND	130.78	<i>Unused balance</i>
COLONIAL LIFE INSURANCE	32,313.70	<i>Balance reconciled and carried forward</i>
COMMONWEALTH CARIBBEAN YOUTH COURSE	16.25	<i>Unused balance</i>
COMMONWEALTH FUND FOR TECHNICAL CORP	(9,854.96)	<i>account overpaid</i>
COMPANY WITHOLDING TAX	2,275.00	<i>credit to revenue</i>
COMPENSATION ESTATE OF HOWARD LEVINE	(0.20)	<i>account overpaid</i>
COMPENSATION FOR CANES	60.46	<i>Unused balance</i>
COMPENSATION FOR SUGAR CANE FARMERS	9,200.00	<i>Unused balance</i>
CONCRETE JARS - DELTA ENTERPRISES	2,600.00	<i>Improper Accounting Treatment</i>
CONTRIBUTION TO CROSBIES BAY ROADS	1,931.87	<i>amount not credited to revenue</i>
CONSTRUCTION COCO POINT BUILDING	2,327.90	<i>Unused balance</i>

COOLIDGE AIR CARGO FACILITY	1,811,900.00	<i>Rent not credited to revenue</i>
CREDIT SUISSE	537,640.00	<i>Improper Accounting Treatment</i>
CXC/CIDA ACC CURRICULUM DEVELOPMENT PROJECT	4,435.37	<i>Unused balance</i>
DEFENCE FORCE CANTEEN	16,372.14	<i>Balance reconciled and carried forward</i>
DEVELOPMENT FUND	8,323,665.52	<i>Balance reconciled and carried forward</i>
DEVELOPMENT LOANS 1953/73	7,273.55	<i>monies not transferred to expense</i>
DIRECTOR MARINE SERVICES	1,415,000.00	<i>Improper Accounting Treatment</i>
DIRECTORATE OF WOMENS AFFAIRS	2,250.00	<i>Unused balance</i>
DONATION FOR PRIZES - PLOT TO PLOT COMPETITION	1,809.00	<i>Unused balance</i>
DRILLING OF WELLS	4,200.00	<i>Unused balance</i>
EAST CARIBBEAN CENTRAL BANK	(38,025,297.80)	<i>Amounts paid via standing order</i>
EDUCATION LEVY	25,164,412.49	<i>Balance reconciled and carried forward</i>
ELECTRICITY CODGRINGTON	6,424.62	<i>monies not transferred to expense</i>
ESTATE MANAGEMENT CONTINGENCY ACCOUNT	53,889.44	<i>Improper Accounting Treatment</i>
EXPO '86 CANADA	9,162.29	<i>Unused balance</i>
F.E. HADEED AND SONS	2,000,000.00	<i>Improper Accounting Treatment</i>
FENCING ST JOHN'S AND BETHESDA CRESSES	(961.92)	<i>account overpaid</i>
FIENNES INSTITUTION DONATION	1,343.82	<i>Improper Accounting Treatment</i>
FINANCE AND DEVELOPMENT LTD	200,000.00	<i>Improper Accounting Treatment</i>
FIRST FEDERATION LIFE INSURANCE	1,900.22	<i>Balance reconciled and carried forward</i>
FORD FOUNDATION GRANT	5,824.40	<i>Improper Accounting Treatment</i>
FREE TRADE AND	4,050,000.00	<i>Improper Accounting Treatment</i>

PROCESSING ZONE		
FREEDOM FROM HUNGER PROJECT	53,462.36	<i>Improper Accounting Treatment</i>
GREENBAY DAY CARE CENTRE	3,000.00	<i>Unused balance</i>
GUARANTEE UNDER BETTING, GAMING, ORDINANCE SRO #35/1963	100,000.00	<i>Balance taken into Consolidated Fund</i>
GUILD OF ANT.& BARB. AIR TRAFFIC CONTROLLERS	17,330.10	<i>Balance reconciled and carried forward</i>
GUYANA & TRINIDAD MUTUAL LIFE INSURANCE CO.	460.99	<i>Balance reconciled and carried forward</i>
GUYANA AND TRINIDA MUTUAL LIFE INC.	(5,335.20)	<i>account overpaid</i>
HAWKER SIDLEY REBATE	215,415.00	<i>Balance taken into Consolidated Fund</i>
HIRE OF HALLS	14,923.50	<i>Balance taken into Consolidated Fund</i>
HISTORICAL RECREATION SITES COMMITTEE	1,246.66	<i>Balance taken into Consolidated Fund</i>
HOLBERTON HOSPITAL AMENDITIES FUND	11,649.74	<i>Balance taken into Consolidated Fund</i>
HOLBERTON HOSPITAL BEQUEST	(497.06)	<i>account overpaid</i>
HOME ALLOTMENT	15,819.94	<i>Balance reconciled and carried forward</i>
HOSPITAL FEES	(183.14)	<i>account overpaid</i>
HOTEL TRAINING CENTRE	481.80	<i>Balance taken into Consolidated Fund</i>
HURRICANE DONNA GRANTS	49.00	<i>Balance taken into Consolidated Fund</i>
IMMIGRATION	10,371.45	<i>Balance taken into Consolidated Fund</i>
INSTALLATION AND MAINTENANCE OF STREET LIGHTS	(17.32)	<i>account overpaid</i>
INSTALLATION OF SPECIAL CUSTOMER SERVICE	221,739.76	<i>Balance taken into Consolidated Fund</i>
INSTALLATION OF WATER SERVICE	50,907.62	<i>Balance taken into Consolidated Fund</i>
INSURANCE PAYMENT FOR	779.53	<i>Balance taken into Consolidated Fund</i>

BURNT CANES		
INTER GOVERNMENTAL PHILATELIC CORPORATION	(66,305.48)	<i>account overpaid</i>
INTER SCHOOL CHRISTIAN FELLOWSHIP	85.00	<i>Unclaimed balance</i>
JUMBY BAY	338,147.91	<i>Unclaimed balance</i>
LEPER HOME	(389.55)	<i>account overpaid</i>
LEPER HOME BEQUEST	645.26	<i>Balance taken into Consolidated Fund - facilities closed</i>
LIFE OF BARBADOS INSURANCE LIMITED	80,476.93	<i>Balance reconciled and carried forward</i>
LIQUIDATION LAKES-NEW MARKET	31,334.18	<i>Unclaimed balance</i>
LOANS FOR FISHING IMPROVEMENT	8,769.87	<i>Balance taken into Consolidated fund</i>
LONDON AND OTHER EXAM FEES	(2,537.19)	<i>account overpaid</i>
LONDON AND OTHER EXAMS	92,249.38	<i>Balance taken into Consolidated fund</i>
MANUFACTURES LIFE INSURANCE	1,456.97	<i>Unclaimed balance</i>
MEDICAL BENEFIT	10,130,491.27	<i>Amount included in MOU</i>
MEDICAL BENEFIT EMPLOYEES CONTRIBUTION	83,142,676.73	<i>Amount included in MOU</i>
MEDICAL BENEFITS EMPLOYERS CONTRIBUTION	91,209,279.46	<i>Amount included in MOU</i>
MEDICAL SERVICES	440,000.00	<i>Balance taken into Consolidated Fund</i>
MILL REEF CHRISTMAS TREAT	353.95	<i>Balance taken into Consolidated Fund</i>
MILL REEF DONATION MENTAL HOSPITAL	1,092.84	<i>Balance taken into Consolidated Fund</i>
MILL REEF HOSPITAL DONATION	134.99	<i>Balance taken into Consolidated Fund</i>
MINISTRY OF LABOUR - REHABILITATION	399.12	<i>Balance taken into Consolidated Fund</i>

EXPENSES/ARBITRATION EXPENSES		
NASA LEAVE ADJUSTMENT	32,163.28	<i>unidentified amount</i>
NATIONAL BULK INSURANCE - WAGES	100.01	<i>Balance taken into Consolidated Fund</i>
NEW HOLBERTON HOSPITAL MORTUARY	800.00	<i>Unused balance</i>
NOMINATION FEES BARBUDA LCOAL COUNCIL	1,100.00	<i>Balance taken into Consolidated Fund</i>
OFFICE SPACE AIRPORT SERVICES	269.82	<i>Unused balance</i>
OSAS	(3,025.36)	<i>account overpaid</i>
OVERSEAS TELEPHONE CALLS	3,682.47	<i>Balance taken into Consolidated Fund</i>
PAINTING ST. JOHN'S ALL AGE SCHOOL	343.34	<i>Unused balance</i>
PARES SECONDARY SCHOOL	8.73	<i>unidentified amount</i>
PAVING DRIVEWAY- HERBERTS ESTATE	725.00	<i>Unused balance</i>
PAVING DRIVEWAY MISC	19,911.63	<i>Unused balance</i>
PAVING OF DRIVEWAY K. TECHEIRA	650.00	<i>Unused balance</i>
PRINCIPAL - ANTIGUA STATE COLLEGE	508,516.53	<i>One sided entry</i>
PRISON SPORTS FUND	4,159.00	<i>Balance reconciled and carried forward</i>
PURCHASE AND SALE OF TEXT BOOKS	19,106.12	<i>One sided entry</i>
RADIO TELEPHONE CALLS	2,001,687.88	<i>Unable to verify source</i>
RECEIVER OF WRECKS	1,967.10	<i>Unclaimed balance</i>
REGIONAL REFRESHER COURSE	9,980.97	<i>Unused balance</i>
REGISTRARS TECHNICAL COLLEGE	19,300.60	<i>One sided entry</i>
REHABILITATION CAPITAL FUND	3,257.99	<i>Balance taken into consolidated fund</i>
RELOCATION CABLES NEW	7,044.12	<i>Improper Accounting Treatment</i>

TERMINAL BUILDING		
RENOVATION OF BOLANS DISPENSARY	117.51	<i>Improper Accounting Treatment</i>
RENOVATION OF BUNGALOW BUILDING	73.61	<i>Improper Accounting Treatment</i>
RENT ANTIGUA DEVELOPMENTS BOARD	2,754.70	<i>Improper Accounting Treatment</i>
RENTAL OF CRECHES	80.00	<i>Improper Accounting Treatment</i>
REPAIRING ROAD - JOLLY HILL	1,500.00	<i>Improper Accounting Treatment</i>
REPATRIATION EXPENSES	3,746.77	<i>Improper Accounting Treatment</i>
REPLACEMENT OF PIPE LINES	1,065.25	<i>Improper Accounting Treatment</i>
RESTORATION ROADS AND TELEPHONE	610.97	<i>Improper Accounting Treatment</i>
RESURFACING BASKETBALL COURT - LIONS CLUB	56.79	<i>Improper Accounting Treatment</i>
RESURFACING POTTERS ROAD (Road Programme)	(93.71)	<i>account overpaid</i>
RETURNING OFFICER	36,800.00	<i>Improper Accounting Treatment</i>
ROAD TO CEDAR VALLEY	8,780.89	<i>Improper Accounting Treatment</i>
ROAD CONSTRUCTION SHELLFORD INN CO.	671.99	<i>Improper Accounting Treatment</i>
SALE OF COMMISSION OF INQ. (BLOOMCOOPERS) REPORT	15,813.42	<i>Improper Accounting Treatment</i>
SALE OF GOODS - WAREHOUSE	269,760.11	<i>Improper Accounting Treatment</i>
SALE OF SHEEP - TOBAGO	(919.70)	<i>account overpaid</i>
SAVINGS BANK	(100.00)	<i>Balance reconciled and carried forward</i>
SCHOOL BUS SERVICE	42,994.98	<i>Improper Accounting Treatment</i>
SECURITY ELECTRICAL ENFRGY	10,996.14	<i>Improper Accounting Treatment</i>
SELKRIDGE INSURANCE	318.13	<i>Balance reconciled and carried forward</i>
SOCIAL SECURITY EMPLOYEE CONTRIBUTION	59,202,826.44	<i>Amount included in MOU</i>

SOCIAL SECURITY EMPLOYERS CONTRIBUTION	130,830,778.90	<i>Amount included in MOU</i>
SOCIAL SECURITY PURCHASE OF BONDS	26,000,000.00	<i>Improper Accounting Treatment</i>
SPORTS FUND (FIRE BRIGADE)	29.00	<i>Balance reconciled and carried forward</i>
STATE INSURANCE CORP O/S PREMIUM FOVT. BUILDING AND VEHICLE	(3,741,910.00)	<i>Improper Accounting Treatment</i>
STUDENT SPONSORSHIP - SECONDARY SCHOOLS	2,000.00	<i>Improper Accounting Treatment</i>
SUNDRY COTTON GROWERS	262,052.39	<i>Improper Accounting Treatment</i>
SUPER ANNUATION CONTRIBUTION	256.68	<i>Improper Accounting Treatment</i>
SUPER ANNUATION CONTRIBUTION C.S. WALKER	4,586.81	<i>Improper Accounting Treatment</i>
SUPERVISOR OF ELECTIONS	(1,000.00)	<i>account overpaid</i>
SUPPLY OFFICE	4,215.43	<i>Improper Accounting Treatment</i>
SUSPENSE ACCOUNT	1,847.21	<i>Unallocated balance</i>
TEACHERS TRAINING COLLEGE	1,348.99	<i>Improper Accounting Treatment</i>
TECHNICAL COLLEGE HOTEL CATERING	54.00	<i>Improper Accounting Treatment</i>
TELEPHONE DIRECTORIES	16,799.55	<i>Improper Accounting Treatment</i>
TELEPHONE SERVICE PIGEON POINT	7,224.95	<i>Improper Accounting Treatment</i>
TENDER FOR DOCUMENTS	4,700.00	<i>Improper Accounting Treatment</i>
TO PERSONS INJURED BY GARY MARTIN	18,802.00	<i>Unclaimed balance</i>
TO SECURE DUTY	1,425,545.72	<i>Improper Accounting Treatment</i>
TRAVELLERS LIFE INSURANCE	7,068.63	<i>Improper Accounting Treatment</i>
TREASURY CASHIER	152.00	<i>Balance taken into consolidated fund</i>
TREASURY FUND	28,548,415.19	<i>Improper Accounting Treatment</i>

UNALLOCATED BANK LODGEMENT	305,000.00	<i>Balance taken into consolidated fund</i>
UNITED SECURITY LIFE INSURANCE	4,616.74	<i>Balance reconciled and carried forward</i>
URBAN WORKING CLASS SCHEME	600.00	<i>Balance taken into consolidated fund</i>
US AID PIGGERY PRISON FARM	(1,339.88)	<i>account overpaid</i>
VIRGIN ISLANDS WORKERS	(944.25)	<i>account overpaid</i>
WASTE MANAGEMENT LEVY	14,263,687.18	<i>Improper Accounting Treatment</i>
WEST INDIES OIL COMPANY	1,693,875.94	<i>Improper Accounting Treatment</i>
WORKMEN'S COMPENSATION	(427.58)	<i>account overpaid</i>
WORKS: BURMA & COOLIDGE ROADS	(2,268.21)	<i>account overpaid</i>
WORKS: CROSBIES DEVELOPMENT	1,868.99	<i>Unused balance</i>
WORKS: HALF MOON BAY & MILL REEF ROAD	73.16	<i>Unused balance</i>
WORKS: MICHAEL'S MOUNT	2,785.00	<i>Unused balance</i>
WORKS: RECONSTRUCTION OF ROADS	690.46	<i>Unused balance</i>
B.V.I.	(500.00)	<i>account overpaid</i>
SALE OF TRAFALGAR VILLAS	2,551,883.37	<i>Improper Accounting Treatment</i>
GRAND TOTAL	499,187,607.43	
ANTIGUA AND BARBUDA STATEMENT OF DEVELOPMENT ADVANCES 2005		
ADVANCES SUBHEADS	OPENING BALANCES	

P.S. ECONOMIC DEV - DREDGING OF ST. JOHN'S HARBOUR & CONSTRUCTION OF PIER	540,000.00	
P.S. HOME AFFAIRS PURCHASE OF SCULPTURE AND FITTINGS	766.54	
COMMISSIONER OF POLICE CARMICHAEL FIRE AND BULK LTD	45,141.63	
P.S. MINISTRY OF HEALTH - PURCHASE OF TRANSFER EQUIPMENT FOR NEW XRAY BUILDING HOLBERTON HOSPITAL D.F. AD WT#8/88	42,631.51	
P.S. MINISTRY OF FINANCE PURCHASE OF COMPUTER ADV WT#6/88	39,381.47	
P.S. MINISTRY OF EDUCATION D.F. ADWT#1/88	652,634.25	
P.S. MINISTRY OF WORKS NEW LEGISLATURE BUILDING	7,875.01	
P.S. MINISTRY OF AGRICULTURE & SUPPLY SUBSIDY ADC	191,407.00	
P.S. HEALTH: AGRICULTURAL SUPPLY CENTRAL MARKETING CORPORATION CMC	250,000.00	
P.S. PID PURCHASE OF EQUIPMENT ABS TV CHANNEL	7,950.45	
P.S. HOME AFFAIRS AND LABOUR	86,401.79	
P.S. MINISTRY OF PUBLIC WORKS: PURCHASE OF DREDGER	54,399.75	

P.S. PUBLIC WORKS: STATION AT CEDAR GROVE SCHOOL	140,949.42	
P.S. AGRICULTURE AND SUPPLY: AIRLINE TICKETS - TRINIDAD	856.00	
P.S. PUBLIC WORKS: RENOVATION OF FACTORY HOUSE ECOM OFFICE	45,813.61	
FINANCIAL SECRETARY: STEPHENDALE HOTEL	36,134.71	
P.S. PUBLIC WORKS FACTORY SHELL #8	93,181.47	
P.S. PUBLIC WORKS FACTORY SHELL #9	330,198.81	
P.S. PUBLIC WORKS BOLANS POLICE STATION	4,943.33	
CONSTRUCTION OF BARBUDA HOSPITAL	114.08	
P.S. PUBLIC WORKS FACTORY SHELL#10	149,444.04	
P.S. PUBLIC WORKS FACTORY SHELL #11	87,046.40	
SECRETARY INDUSTRIAL DEVELOPMENT BOARD	104,700.75	
CENTRAL HOUSING AND PLANNING AUTHORITY	65,000.00	
P.S. PUBLIC WORKS GRAMMAR SCHOOL GROUNDS	139,411.14	
PUBLIC UTILITIES AUTHORITY: CENTRAL HOUSING AND PLANNING AUTHORITY	4,312,840.94	
P.S. PUBLIC WORKS FACTORY SHELL #4	642.45	
P.S. PUBLIC WORKS JABBERWOCK	4,460.95	

PERSONAL: JOSEPH DALEY	1,600.00	
P.S. ECONOMIC DEVELOPMENT LEEWIND PAINTS	70,640.00	
P.S. MINISTRY OF FINANCE PURCHASE OF AIRLINE TICKET FOR HAYNES SMITH	672.00	
FACTORY SHELL #7	883.04	
P.S. PUBLIC WORKS: OLD ROAD AND FALMOUTH HARBOUR	617.69	
P.S. HOME AFFAIRS AND LABOUR	8,150.80	
P.S. PUBLIC WORKS: LIBERTA CLINIC	32,196.73	
P.S. PUBLIC WORKS CASSADA GARDENS DRAINAGE	1,365.66	
P.S. PUBLIC WORKS GREENBAY CLINIC	2,234.25	
P.S. MINISTRY OF EDUCATION FENCING OF CEDAR GROVE SCHOOL	304.37	
P.S. MINISTRY OF ECONOMIC DEVELOPMENT FACTORY SHELL 32	6,186.48	
P.S. MINISTRY OF HEALTH: FAMILY LIFE EDUCATION	8,664.59	
PURCHASE OF BUILDING: CORNER OF NORTH AND POPESHEAD STREET	280,000.00	
P.S. PUBLIC WORKS GRAYS FARM DRAINAGE	(703.03)	
P.S. PUBLIC WORKS WEATHERHILLS ANCHORAGE ROAD	(7,207.97)	
P.S. PUBLIC WORKS: NEW GOVERNMENT PRINTERY	(6,551.96)	

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AND RENOVATION		
TEACHERS HOUSE: ST. JOHN'S BOYS SCHOOL	506.41	
COMMISSIONER OF POLICE CONSTRUCTION OF SPORTS COMPLEX	100,000.00	
PETER MERCHANT CO- ORDINATOR PRIMER'S OFFICE	529.03	
P.S. PUBLIC WORKS: BARBUDA QUARTERS	8,330.66	
P.S. PUBLIC WORKS RENOVATION OF GREENBAY SCHOOLS	10,470.81	
P.S. PUBLIC WORKS CONSTRUCTION OF FENCE AT COOLIDGE	13,280.50	
PURCHASE OF LANDS AT DEEP BAY AND FIVE ISLANDS	140,000.00	
P.S. MINISTRY OF FINANCE PURCHASE OF BANK OF ANTIGUA	150,000.00	
P.S. HOME AFFAIRS: PURCHASE OF HOSPITAL EQUIPMENT	31,952.79	
TREASURY FUND	19,002,245.82	
INDUSTRIAL DEVELOPMENT FUND	42,602.80	
P.S. AGRICULTURE AND SUPPLY SUB. TO ANTIGUA DEVELOPMENT BOARD	14,000.00	
CENTRAL MARKETING CORPORATION	1,715,740.77	
P.S. MINISTRY OF EDUCATION AND CULTURE: TO MEET HANDLING OF	5,585.60	

CHARGES ON 1180 SCHOOL DESKS		
P.S. MINISTRY OF LEGAL AFFAIRS COURT HOUSE	99,680.06	
P.S. MINISTRY OF EDUCATION AND CULTURE: CONSTRUCTION OF FALMOUTH PLAYING FIELD	96,937.70	
P.S. MINISTRY OF ECONOMIC DEVELOPMENT AND TOURISM: FACTORY SHELL#1	38,231.86	
P.S. MINISTRY OF EDUCATION PREPARATION OF SPORTS COMPLEX ADV WT#6/84	72,894.65	
P.S. MINISTRY OF EDUCATION PURCHASE OF CHAIR (ADV W#5/84)	43,675.16	
ANTIGUA SUGAR INDUSTRY CORPORATION LTD. WT#10/84	300,000.00	
P.S. MINISTRY OF EDUCATION: YOUNG ANTIGUANS SPORTS AND CULTURAL ORGANISATION	34,233.00	
P.S. MINISTRY OF HEALTH : PURCHASE OF NISSAN BUS	31,000.00	
P.S. MINISTRY OF EDUCATION: ERECTION OF CLASSROOMS - STATE COLLEGE	143,100.00	
P.S. MINISTRY OF PUBLIC WORKS: DRAWING OFFICE	14,182.88	
P.S. MINISTRY OF PUBLIC WORKS: PURCHASE OF SURVEYING EQUIPMENT ADV WT#1/86	73,000.00	

P.S. MINISTRY OF PUBLIC WORKS: EDF ROAD PROJECT LOCAL COSTS	28,117.23	
ACQUISITION OF LAND IN WASHINGTON ADV WT#6/86	163,385.10	
P.S. MINISTRY OF EDUCATION INSTALLATION OF FLOOD LAMPS AT CEDAR GROVE COMPLEX ADV WT 2/87	26,198.20	
P.S. MINISTRY OF EDUCATION REHABILITATION OF BENDALS PRIMARY SCHOOL ADV WT #4/87	98.29	
P.S. PRIME MINISTER OFFICE: COMPLETION OF CELL AT HER MAJESTY'S PRISON ADV WT 3/87	37,473.74	
P.S. GRANT TO ST. PETER'S ANGLICAN CHURCH OF ADV WT 5/90	35,000.00	
P.S. MINISTRY OF EDUCATION: UPGRADING OF SPORTS COMPLEX BOLANS: (D/F ADV WT. 4/90)	43,510.00	
COMMISSIONER OF INLAND REVENUE: PURCHASE OF GENERATOR D.F. ADV WT#1/90	211,728.63	
A.E.R.O. SUPERINTENDENT D.F. ADV WT#11/88, #1/04	930,805.99	
P.S. MINISTRY OF ECONOMIC DEVELOPMENT ADV WT 9/88	324,934.01	
PERMANENT SECRETARY MINISTRY OF ECONOMIC DEVELOPMENT TOURISM	11,635.50	

AND ENERGY YOUTH SKILL TRAINING PROJECT ADV WT# 3/89		
COMMISSIONER OF POLICE	4,884,384.48	
PERMANENT SECRETARY MINISTRY OF AGRICULTURE 1/94 ADV WT1/01	3,713,040.00	
PERMANENT SECRETARY OF PUBLIC WORKS (ADV WT# 9/84) ADV WT 4/98	18,512,930.86	
P.S. MINISTRY OF HEALTH PURCHASE OF ONE TANK LOADER	1,355,597.20	
P.S. MINISTRY OF HEALTH HOLBERTON HOSPITAL MEDICAL EQUIPMENT CONSTRUCTION OF NEW HOSPITAL ADV WT #3/98	9,101,498.17	
P.S. MINISTRY OF PUBLIC WORKS: TO PROVIDE FUNDS TO CONSTRUCT ROADS IN BARBUDA	784,650.24	
P.S. MINISTRY OF PUBLIC WORKS CONSULTANT FEES FOR MR. ANDREW GOODENOUGH	125,000.00	
P.S. PRIME MINISTER'S OFFICE	1,214,788.86	
P.S. MINISTRY OF FINANCE	444,746.03	
COMPTROLLER OF CUSTOMS ADV WT#2/98	922.50	
P.S. MINISTRY OF EXTERNAL AFFAIRS	8,500.00	
HOLBERTON HOSPITAL	25,136.51	
GRAND TOTAL	71,999,642.19	

DEPOSIT SUBHEADS	OPENING BALANCES	
MEDICAL BENEFITS CONTRIBUTION	210,667.22	<i>Included in MOU</i>
UNALLOCATED BANK DEPOSITS	305,446.46	
SURVEY OF MANUFACTURING ESTATES	2.50	
TREASURY FUND	289,508,877.73	
UNION DUES	15,149.90	
SOCIAL SECURITY EMPLOYEE'S CONTRIBUTION	279,285.37	<i>Included in MOU</i>
PURCHASE OF LAND INDEPENDENCE GIFT	10,000.00	
STAMP DUTY	96.45	
PAYMENT OF ADVANCES	8,598.91	
ANTIGUA PUBLIC UTILITIES AUTHORITY	2,600,000.00	
EDUCATION LEVY	81.72	
FINANCE&DEVELOPMENT CO. LTD	500,000.00	
MEDICAL BENEFITS SCHEME PURCHASE OF BONDS	250,000.00	
SOCIAL SECURITY PURCHASE OF BONDS	2,000,000.00	
GRAND TOTAL	295,688,206.26	
SPECIAL ACCOUNTS SUBHEADS	OPENING BALANCES	
DEVELOPMENT AID PROJECT	(212,924.86)	

CARIBBEAN JUSTICE IMPROVEMENT PROJECT	(1,711.22)	
LOAN ACCOUNT PEOPLE'S REPUBLIC OF CHINA	2,800,000.00	
GRAND TOTAL	2,585,363.92	
SUSPENSE ACCOUNTS SUBHEADS	OPENING BALANCES	
UNCLEARED RECEIPTS	12,978,375.44	
UNCLEARED PAYMENTS	(279,308.45)	
GRAND TOTAL	12,699,066.99	
DRAFT AND REMITTANCES SUBHEADS	OPENING SALES	
DRAFT AND REMITTANCES	261,625.05	
GRAND TOTAL	261,625.05	

**REPORT OF THE DIRECTOR OF AUDIT ON THE ACCOUNTS OF ANTIGUA
AND BARBUDA FOR THE YEAR ENDED DECEMBER 31, 2019**

INTRODUCTION

- 1.1 This Annual Report of the Director of Audit is presented to the Honourable Minister of Finance and Corporate Governance in accordance with Section 97(5) of the Constitution of Antigua and Barbuda. It does not report on the Ministerial/Divisional Accounts for the year ended December 31, 2019. The comments herein are accordingly confined to matters arising out of the Annual Financial Statements submitted by the Accountant General for the year ended December 31, 2019.
- 1.2 The principle function and responsibilities of the Director of Audit as provided in Section 97(1) of the Constitution of Antigua and Barbuda 1981 and The Office of the Director of Audit Act, 2014 Part 2 Section 9 (1) & (2) are as follows:-

“The Director of Audit shall –

- a) Satisfy himself that all monies that have been appropriated by Parliament and disbursed have been applied to the purposes to which they were so appropriated and that the expenditure conforms to the authority that governs it; and
 - b) At least once every year audit and report on the public accounts of Antigua and Barbuda, the accounts of all officers and authorities of the Government, the accounts of all courts of law in Antigua and Barbuda (including any accounts of the Supreme Court maintained in Antigua and Barbuda), the accounts of every Commission established by this Constitution and the accounts of the Clerk to the House and the Clerk to the Senate.”
- 1.3 The Director of Audit shall have the power to carry out audits of the accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by, or on behalf of, Antigua and Barbuda.
- 1.4 The Director of Audit and any officer authorized by him shall have access to all books, records, returns, reports and other documents, which, in his opinion relate to any of the accounts referred to in sub-section (2) and (3) of this section.
- 1.5 The Director of Audit shall submit every report made by him in pursuance of this section to the Minister for the time being responsible for Finance, who shall, after receiving such report, lay it before the House not later than seven (7) days after the House next meets.

- 1.6 If the Minister fails to lay a report before the House in accordance with the provision of sub-section (5) of this section, the Director of Audit shall transmit copies of the report to the Speaker, who shall as soon as practicable, present them to the House.
- 1.7 The Director of Audit shall exercise such other functions in relation to the accounts of Government, the accounts of other authorities or bodies established by law for public purposes or the accounts of enterprises that are owned or controlled by or on behalf of Antigua and Barbuda as may be prescribed by or under any law enacted by Parliament.

2. THE NATURE AND SCOPE OF THE AUDIT

- 2.1 The scope of the audit examination is not defined neither in the Constitution of Antigua and Barbuda, 1981 nor the Finance Administration Act, 2006. Therefore, the manner in which the audit is carried out is left to the discretion of the Director of Audit. In this respect, it has been found practicable to carry out the examinations by way of a series of test checks varying in content and depth as are considered to be appropriate in enabling him to fulfill his functions.
- 2.2 The Office of the Director of Audit Act No. 4 of 2014 was passed on 22nd May, 2014 and under this enactment, the Director of Audit is enjoined to satisfy himself that:
- a) All reasonable precautions have been taken to safeguard the collection and custody of revenue and that the law, directions and instructions relating thereto have been duly observed;
 - b) Expenditure has been incurred with due regards to economy and to the value obtained;
 - c) That public monies other than those which have been appropriated have been dealt with in accordance with proper authority;
 - d) All reasonable precautions are taken to safeguard the receipt, custody, issue and proper use of cash, stamps, securities and stores and that the regulations, directions and instructions relating thereto are duly observed ; and
 - e) That Adequate regulations, directions and instructions exist for the guidance of accounting officer.
- 2.3 I must continue to dispel the notion regarding the role of the Director of Audit. It must be pointed out that the normal audit procedures employed are designed primarily for the

purpose of forming an opinion on the accounts. They are not intended to disclose every accounting error, nor for that matter, fraud, and the audit report cannot be regarded as a comprehensive statement of all weaknesses that exist or of all improvements that might be made. Indeed, it is primarily the responsibility of Accounting Officers (Permanent Secretaries) and Heads of Departments/Divisions to ensure that effective systems of internal controls and safeguards are in place within their respective Ministries/Divisions so as to prevent and detect the occurrences of errors and fraud.

- 2.4 The Accountant General in her capacity as Chief Accounting Officer is required under The Finance Administration Act, 2006 Section 56 (2)(a) to:

“prepare the Public Accounts for the financial year in accordance with generally accepted accounting principles as determined in writing by the Minister, accounting for all public money and showing fully the financial position of Antigua and Barbuda at the end of the financial year.”

3 PUBLIC ACCOUNTS

- 3.1 The Public Accounts as outlined in the Finance Administration Act, 2006 subsection (1) shall include:-

- a) A summary statement of revenue and expenditure of the Consolidated Fund by standard object code;
- b) A statement of assets and liabilities;
- c) A comparative statement of actual and estimated revenue by details object code;
- d) A statement of each Special Fund;
- e) A statement of the balance in each Deposit Fund;
- f) A statement of investment showing the funds on behalf of which the investment were made;
- g) A statement of public debt and accumulated sinking funds
- h) A statement of the balance in any fund, other than a sinking fund, for which provision is made by or under an Act;
- i) A statement of contingent liabilities of the Government;

- j) A statement of balances on advance accounts from consolidated Fund and Deposit Funds analyzed under the various categories set out in section 35(1);
- k) A statement of arrears of revenue by detailed object code;
- l) A statement of losses of cash and stores;
- m) The summary statements referred in section 19(1) and
- n) Any other statements that the House may require.

- 3.2 Section 97 (2)b of the Constitution of Antigua and Barbuda requires the Director of Audit to at least once every year audit and report on the Public Accounts of Antigua and Barbuda, the accounts of all officers and authorities of the Government, the accounts of all Court maintained in Antigua and Barbuda (including any accounts of the Supreme Court maintained in Antigua and Barbuda), the accounts of every Commission established by this Constitution and the accounts of the Clerk to the House and the Clerk to the Senate.
- 3.3 The Director of Audit is required under Section 97 (5) of the Constitution of Antigua and Barbuda to submit every report made by him in pursuance of this section to the Minister for the time being responsible for Finance who shall, after receiving such report, lay it before the House not later than seven (7) days after the House next meets.
- 3.4 After the Public Accounts are laid before the House, they are referred to the Public Accounts Committee which has the responsibility to examine and submit a report on the Public Accounts and the Director of Audit Report to the House. The Accountant General the Director of Audit and their deputies attend these meetings to give advice and other information where necessary while other public servants are invited to specific meetings to give testimony and clarify matters as requested by the Committee.
- 3.5 For the year 2019, I have audited the Public Accounts as outlined in the Constitution of Antigua and Barbuda, 1981 and the Finance Administration Act, 2006, except for the accounts of Statutory Bodies. These Bodies for the most part are audited by private firms in accordance with their enabling Acts. The table attached to paragraph 20.5 highlights the status of Audited and Unaudited Financial Statements of Statutory Bodies for the year under review.

4 AUDIT APPROACH

- 4.1 The audit of the Annual Accounts of the Government of Antigua and Barbuda for the year ended December 31, 2019 continued to embrace the risk-based, materiality-driven approach to auditing.
- 4.2 Our planning materiality was set at \$4,025,379 representing 0.3 percent of total expenditure for the year under review. The risk of the accounts containing material misstatements was rated as high based on previous years' experience. Significant issues identified from audit of the accounts of previous years were: -
- i. Supplementary Estimates required to cover appropriation over budgeted expenditure were not approved
 - ii. Bank overdraft
 - iii. Inability to determine the amount of revenue arrears since the required returns are not submitted by most entities

Audit Procedures

Expenditure

- 4.3 Physical check was done on a sample of expenditure vouchers generated in 2019. Sampling method involved extracting vouchers with amounts greater than or equal to our set materiality level of \$4,025,379; which represents 0.3% of the total expenditure. Additionally, a sample of one tenth of the monthly vouchers was selected and a comparison of the actual voucher was done against the FreeBalance system to verify the accuracy of the data set out on the vouchers.

Revenue

- 4.4 The financial statements were subjected to a comparative analysis in order to verify the revenue figures obtained from a few revenue departments. The variances in the 2019 revenue figures obtained from the generated ministries and the financial statement are explained in our findings.

Assets and Liabilities

- 4.5 Amounts presented on the 2019 Financial Statements (Assets & Liabilities and Consolidated Statement of Revenue & Expenditures) were traced to the trial balance obtained from the Office of the Accountant General. All balances and transactions

exceeding \$1,185,890 (planning materiality of 0.04%) were considered for verification procedures as well. Additionally, expenditure and journal vouchers processed in period twelve (12) and thirteen (13) along with some high-risk transactions were selected for verification.

Contingent Liabilities

- 4.6 A list of pending and threatening litigation was presented by the Attorney General's office (note 15 of the statements) however the information did not reflect the associated cost attached to any judgments. With this omission we were unable to put any reliance on the information presented.

Advances & Deposits

- 4.7 Advance and Deposit accounts were verified to supporting documentations and further clarifications were made where necessary.

Electronic Software – FreeBalance, SIGTAS and ASYCUDA

- 4.8 FreeBalance, SIGTAS and ASYCUDA are computer-based systems used by the Government of Antigua and Barbuda at the Treasury Department, Inland Revenue Department and the Customs and Excise Department respectively. These departments utilize these electronic systems to record their daily transaction in respect to receipt from revenue, payments and warrants as well as to generate data which is used in the preparation of the Public Accounts.

Reconciliation of SIGTAS and ASYCUDA

- 4.9 Once again, I continue to emphasize the importance of having the transactions transferred from SIGTAS and ASYCUDA agreeing to those generated through FreeBalance. This is of vital importance for the integrity and reliability of the financial statements of the Government of Antigua and Barbuda. Findings of the reconciliation process have shown some differences between the figures from SIGTAS/ASYCUDA and FreeBalance.

AUDIT FINDINGS

5. STATEMENTS OF ASSETS AND LIABILITIES

Cash in Hand – Accountant General

- 5.1 As per the Statement of Assets and Liabilities presented by the Accountant General, Cash in hand showed a balance of \$2,624.00 as at 31st December 2019.

Additionally, this information was compared with the Internal Auditor's Report dated 31st December 2019 along with information obtained from the General Ledger (FreeBalance) which indicated that a total of \$10,928,798.13 was deposited by night deposit to the consolidated fund at the Antigua Commercial Bank.

The amount of cash retained for the continuity of business wasn't listed in the Internal Auditors' Report.

Bank Balances

- 5.2 The total Cashbook Balance at Bank was given as (\$43,598,863) which represents regular and savings accounts and excludes balances on the fixed deposits account, overdraft accounts and short-term money market instruments. This figure also represents reconciled balances and as part of the notes to the financial statement it was stated:

"The January 1st 2019 opening book balances are as per the reconciled closing balance as at December 31, 2018. Balances included undrawn cheques for the years prior.

- 5.3 I must once again reiterate that the process indicates significant reliance on the completeness and accuracy of the Bank Statements. One of the major bank accounts continues to show discrepancies in the closing amounts, therefore, we cannot rely completely on the accuracy of the bank statements.

- 5.4 ISSAI 1510 section 6 outlining the audit procedures pertaining to opening balances states:

"The auditor shall obtain sufficient appropriate audit evidence about whether opening balances contain misstatements that materially affect the current period's financial statements by: (Ref: Para. A1–A2)

- (a) Determining whether the prior period's closing balances have been correctly brought forward to the current period or, when appropriate, have been restated;*
- (b) Determining whether the opening balances reflect the application of appropriate accounting policies;"*

Imprest

- 5.6 According to the Finance and Administration Act, 2006 Part V, Division 2 section 36(1) and (2) states:
- 1) *"Subject to the regulations, the Accountant General may on the authority of an imprest warrant issued under the hand of the Minister issue imprests from the Consolidated Fund to accounting officers for the purpose of making payments of small amounts that cannot conveniently be made through the Treasury"*
- 2) *"Any accounting officer to whom an imprest has been issued pursuant to subsection (1) shall retire that imprest not later than the end of the financial year in which the imprest was issued or, if some earlier date is specified in the imprest warrant or by the Accountant General, not later than that earlier date."*
- 5.7 As at 31st December, 2019 the Treasury Department, Ministry of Finance and Corporate Governance had seventeen (17) imprest holders in the amount of \$533,490 all of which based on information obtained from imprest warrants were fully retired by the end of the financial year under review.
- 5.8 Unretired imprest on the government accounts gives misleading information based on the fact that unretired imprest may be fully or partially expressed in the previous year. It is therefore commendable that all imprest were retired at the end of this financial year 2019 as stipulated in the Finance and Administration Act, 2006.
- 5.9 The Accountant General again must be commended on her efforts to hold Departments responsible and thereby instilling accountability and responsibility on the various Departmental Heads to ensure that the stipulations as set down in the Finance and Administration Act, 2006 are fully adhered to.

Savings Bank

- 5.10 Cap. 395 of The Laws of Antigua and Barbuda, Savings Bank Act of 26th August 1937 Section (5) “General Management” states as follows:

“Subject to the provisions of Section 11, the Savings Bank shall be under the management and control of the Accountant General who may, subject to the provisions of this Act and any rules made thereunder, take such steps as may be desirable for the encouragement of thrift, for the proper management of the Savings Bank, and otherwise for the promotion of the objects and purposes of this Act.

- 5.11 During the financial year 2019, as in prior years, the activities of the Savings Bank were also the same. Over the years, it is reported that an estimated 91% of the accounts were inactive. It is stated in the notes to the financials that “Savings bank balance has been reduced to comply with the records of depositors. All cards have been updated to reflect interest earned.” These adjustments for interest are required by the Savings Bank Act, Section 9 which states that:

5.12

- 1) Interest shall be payable on deposits at the rate of 2.5% per annum, or such other rate as may be fixed from time to time by the Cabinet:

Provided that not less than three months’ notice of any change of rate shall be given in the Gazette.

- 2) Such interest shall not be payable on any amounts less than one dollar or on any fraction of one dollar and shall not commence to accrue until the first day of the month next following the day of deposit, and shall cease on the last day of the month preceding that in which such deposits shall be withdrawn.

- 3) Interest on deposits shall, subject to the provisions of subsection (2) be calculated to the thirty-first day of December in every year and shall be added to and become part of any principal money remaining on deposit.

- 5.13 The accounts which falls under the Saving Bank Act has remained inactive over the financial year under review, but by law has continued to generate the annual 2.5% interest. Based on the previous year closing balance of \$380,640 and the fact that the same amount was given as this years’ balance we can deduce that the interest of 2.5% was not added to the Saving Bank accounts as stipulated by the Saving Bank Act.

- 5.14 The amount of \$4,681,945.00 representing a transfer to the Government general revenue fund from investments made with Crown Agents on behalf of the Government Savings Bank continues to be a critical issue. This matter was highlighted first in my 2010 report and repeatedly in subsequent reports however, to date, my department has not been furnished with the relevant documentation to support the transfer of funds in accordance with Cap.395 Sec 11 (1) which states: -

“Subject to the provisions of this Act moneys in the Savings Bank shall not be applied in any way to the purposes of Antigua and Barbuda but, except so far as any sums may be prescribed to be kept in hand for the general purposes of the Savings Bank, shall be deposited in the Treasury of Antigua and Barbuda and shall, as far as practicable, be invested on behalf of the Savings Bank, under the direction of the Accountant General, in such securities or be employed at interest in such manner as shall be approved from time to time by the Cabinet, and any such investment may at any time be charged into other like securities:

Provided that not more than one-third of such moneys shall at any time be or remain invested in securities of the Government.”

- 5.15 Having categorized the Savings Bank as inactive, it is recommended, once again, that the required Parliamentary process be implemented so that the closure of this institution can be realized.

Accounts Payable

- 5.16 The Statement of Assets and Liabilities at the end of the financial year 31st December, 2019 reflected a balance of \$340,451,439 as Accounts Payable, representing outstanding commitments of Ministries/Departments to suppliers.

Additionally, based on documented evidence received; Audit was able to determine that the Accounts Payable figure comprised amounts recorded for the past ten years (2010 – 2019) and can be seen below: -

Years	Trial Balance Amounts as at 2018	Trial Balance Amounts as at 2019	Statement Balances as at 2019
2010	\$15,064,922.51	\$ 15,064,922.51	\$ 12,543,834
2011	\$31,902,592.23	\$ 31,902,592.23	\$ 89,679,259
2012	\$15,544,872.57	\$ 15,544,872.57	\$ 81,575,151
2013	\$32,170,119.69	\$ 32,069,944.69	\$319,613,930
2014	(\$2,143,163.40)	(\$ 2,567,452.08)	\$131,629,287

2015	\$12,117,365.97	\$ 11,955,085.27	\$157,544,197
2016	\$61,510,983.46	\$ 54,619,725.39	\$211,857,218
2017	\$59,607,522.97	\$ 51,745,997.38	\$301,568,637
2018	\$85,065,856.70	\$ 31,691,629.69	\$268,913,167
2019		\$140,359,439.23	\$340,451,439

- 5.17 Given the vast number of cheques that were still unpaid in the Office of the Accountant General as at 31st December 2019 we cannot place any reliance on the figure of \$340,451,439 reflected in the Financial Statement of Assets and Liabilities. It is therefore recommended that as at December 31 of every year, all outstanding cheques that are not paid to customers be compiled, tallied and continue to be treated as accounts payable.

6 Statement of Revenue

- 6.1 For the financial year ended 2019 the total Recurrent and Capital Revenue amounted to \$1,262,835,038. This reflected an increase of \$81,953,763 in the collection of revenue when compared to revenue of \$1,180,881,275 which was collected in 2018. The Actual Revenues for 2019 & 2018 presented by the Accountant General recorded the performance of some individual revenue item showing significant changes which contributed to the increase in the recorded revenue collection for the period under review. [See table below]

Revenue Item	Actual 2019	Actual 2018	Difference
Tax on Gross Income for Unincorporated companies at 2%	\$ 8,217,974	\$ 6,417,885	\$ 1,800,089
Contribution to Stabilization Fund	\$ 577,544	\$ 525,032	\$ 52,512
Property Tax	\$ 22,073,989	\$ 20,211,746	\$ 1,862,243
Non-Citizen's Undeveloped Land Tax	\$ 2,884,075	\$ 247,050	\$ 2,637,025
Land Value Appreciation Tax	\$ 2,274,519	\$ 1,042,607	\$ 1,231,912
Import Duties	\$ 97,910,411	\$ 96,051,914	\$ 1,858,497
Export Duties	\$ 780,456	\$ 46,695	\$ 733,761
Consumption Tax	\$ 61,032,608	\$ 46,274,661	\$ 14,757,947
Sea Departure Tax	\$ 449,319	\$ 428,424	\$ 20,895
Entertainment Tax & Arrears	\$ 821,985	\$ 687,369	\$ 134,616
Stamp Duties	\$ 43,806,899	\$ 41,149,290	\$ 2,657,609
Other Licenses & Fees	\$ 629,016	\$ 563,276	\$ 65,740
Motor Vehicle Licenses	\$ 2,114,759	\$ 2,109,054	\$ 5,705
Antigua & Barbuda Sales Tax	\$ 269,057,844	\$ 268,759,900	\$ 297,944
Telecommunications Tax	\$ 935,269	\$	\$ 935,269

Warehouse Rents - Customs	\$ 74,645	\$ 53,235	\$ 21,410
Crown Land Leases	\$ 1,195,406	\$ 73,092	\$ 1,122,314
Rents From Settlements by Agriculture	\$ 13,915	\$ 10,700	\$ 3,215
Sale forfeited goods-Customs	\$ 123,251	\$ 550	\$ 122,701
Share of W.I.O.C Profits	\$ 11,115,345	\$ 5,324,801	\$ 5,790,544
Licensing of Pharmacies	\$ 26,000	\$ 21,550	\$ 4,450
Firearm Licenses	\$ 374,405	\$ 329,185	\$ 45,220
Other Miscellaneous Licenses	\$ 42,727	\$ 42,220	\$ 507
Sale of Passports	\$ 69,659	\$ 49,707	\$ 19,952
Fees for certification of documents	\$ 17,699	\$ 15,470	\$ 2,229
School and College Fees	\$ 1,271,853	\$ 1,011,485	\$ 260,368
Photocopying	\$ 351,061	\$ 317,783	\$ 33,278
Immigration Extension	\$ 3,703,935	\$ 3,022,785	\$ 681,150
Police Reports	\$ 170,110	\$ 163,730	\$ 6,380
Work Permits	\$ 5,184,961	\$ 4,276,255	\$ 908,706
Registration & Examination Fees	\$ 1,039,154	\$ 944,316	\$ 94,838
Pesticide Registration Fee	\$ 97,410	\$ 35,463	\$ 61,947
Citizen by Investment receipts	\$ 95,997,554	\$ 61,402,060	\$ 34,595,494
E-Visa Fees	\$ 695,549	\$ 582,295	\$ 113,254
Airline Registration/Licensing Fees	\$ 416,619	\$ 26,190	\$ 390,429
Parking Fees V.C. Bird Airport	\$ 2,265	\$ 2,233	\$ 32
Fees for Fisherman ID Cards	\$ 13,662	\$ 11,540	\$ 2,122
Fish Processing Plant License	\$ 87,798	\$ 82,119	\$ 5,679
Laboratory Fees	\$ 107,301	\$ 85,600	\$ 21,701
Survey Fees	\$ 77,564	\$ 65,557	\$ 12,007
Miscellaneous Receipts	\$ 204,739	\$ 154,725	\$ 50,014
Government Dispensaries	\$ 18,437	\$ 12,835	\$ 5,602
Other Fees & Charges	\$ 25,359	\$ 22,058	\$ 3,301
Container Inspection	\$ 10,770		\$ 10,770
Miscellaneous Postal Receipts	\$ 159,706	\$ 158,987	\$ 719
Advice on Arrival of Parcels	\$ 10,585	\$ 7,098	\$ 3,487
Storage Charges on Parcel	\$ 4,453	\$ 3,816	\$ 637
Receipts from Postal Meters	\$ 120,700	\$ 104,800	\$ 15,900
Letter Box Re-opening Fee	\$ 2,460	\$ 990	\$ 1,470
Commission on Money and Postal Order	\$ 117	\$	\$ 117
Express Services	\$ 14,239	\$ 13,795	\$ 444
Printing Services	\$ 86,795	\$ 43,044	\$ 43,751
Sale of Produce – Cades Bay	\$ 28,345	\$ 27,571	\$ 774
Sale of Produce – Christian Valley	\$ 20,507	\$ 11,221	\$ 9,286
Sale of Livestock	\$ 6,753	\$	\$ 6,753
Sale of Ice	\$ 149,335	\$ 140,618	\$ 8,717
Sale of Seedlings	\$ 5,491	\$ 4,174	\$ 1,317
Sundry Revenue – TV	\$ 604,659	\$ 588,351	\$ 16,308

Sale of Marl	\$ 4,250		\$ 4,250
Sale of Concrete Products	\$ 22,271		\$ 22,271
Sale of Hot Mix	\$ 1,395,578	\$ 266,113	\$ 1,129,465
Traffic Offence Charges	\$ 304,450	\$ 281,895	\$ 22,555
Fines & Forfeitures	\$ 1,591,902	\$ 1,336,267	\$ 255,635
Other Court Fees	\$ 336,899	\$ 319,266	\$ 17,633
Miscellaneous Receipts	\$ 29,677,235	\$ 28,849,670	\$ 827,565
Loan – Various Creditors	\$ 51,100,000	\$ 23,220,148	\$ 27,879,852
Issue of Government Securities	\$ 336,164,242	\$ 259,183,319	\$ 76,980,923
	\$1,057,906,792	\$ 877,215,585	\$180,691,207

- 6.2 The Comprehensive Statement of Actual Revenue reflected the combined collection of Revenue under specific categories. In keeping with our audit approach, a variance analysis was performed on the revenue figures generated by specific departments [Inland Revenue, The General Post Office and Customs] with the amounts represented on the financial statements.
- 6.3 Based on this analysis, the following amounts represent some differences between the totals shown on the actual statement from the Treasury Department and the actual totals obtained from the Revenue Departments.

Revenue Head	Financial Statement \$	Revenue Departments \$	Variances \$
Income Tax Companies	72,723,213	73,407,728	(684,515)
Tax on Gross Income for Unincorporated Companies at 2%	8,217,974	5,670,574	2,547,400
Contribution to Stabilization Fund	577,544	560,540	17,004
Property Tax	22,073,989	22,132,996	(59,007)
Money Transfer Levy	1,439,977	1,423,675	16,302
Stamp Duties	43,806,899	43,843,457	(36,558)
Telecommunication Tax		937,937	(937,937)
Insurance Levy	5,188,831	5,182,783	6,048
Motor Vehicle Licenses	2,114,759	2,114,259	500
Antigua & Barbuda Sales Tax (Inland Revenue & Customs)	269,057,844	269,049,204	8,640
Registration & Naturalization fees	1,089,320	1,093,080	(3,760)
Miscellaneous Receipts	29,677,235	793	29,676,442
Import Duties	97,910,411	98,197,627	(287,216)
Export Duties	780,456	87,633	692,823

Consumption Tax	61,032,608	64,151,879	(3,119,271)
Revenue Recovery Tax	80,468,990	80,061,661	407,329
Sea Departure Tax	449,319	446,019	3,300
Liquor Licenses	766,175	750,150	16,025
Other Miscellaneous Licenses	42,727	37,625	5,102
Fines and Penalties	1,591,902	208,800	1,383,102
National Solid Waste Management		4,979,776	(4,979,776)
Rental of Letter Boxes	402,270	491,435	(89,165)
Miscellaneous Postal Receipts	159,706	192,124	(32,418)
Philatelic Sales	5,043	6,790	(1,747)
Gains on Remittances	4	390	(386)
Advice on Arrival of Parcel	10,585	25,589	(15,004)
Storage Charge on Parcels	4,453	10,573	(6,120)
Bulk Postage	176,334	25,867	150,467
Receipts from Postal Meters	120,700	161,700	(41,000)
Letter Box Re-opening Fees	2,460	2,670	(210)
Sale of Stamps (Net)	2,487,815	5,293,870	(2,806,055)
Express Services	14,239	21,528	(7,289)
Totals	702,393,782	680,570,732	21,823,046

Based on the information received it indicates that several departments make direct deposits to the various bank accounts. Subsequently, a copy of the deposit slips along with a copy of the revenue statements are presented to the Office of the Accountant General for the records. Once this process is completed as explained, the differences in revenue between the Trial Balance and Financial Statements from the Office of the Accountant General and the information from the revenue departments as highlighted in the table above should not occur.

There continues to be a breakdown in the process of reconciliation between the relevant agencies which has resulted in the differences reflected in the table above for the financial year under review.

- 6.4 From the information presented above, it can be deduced that the reported revenue amount shown on the financial statement does not reflect a true picture of the revenue collected and would therefore indicate that the total revenue figure in the Comprehensive Statement of Actual Revenues is not fairly stated.

7 Statement of Expenditure

- 7.1 Information taken from the budget estimate and the consolidated statement of revenue and expenditure for the financial year 2019 showed a recurrent budget of \$1,548,192,180 while the actual expenditure was reported as \$1,341,792,781.
- 7.2 The estimated amount for capital expenditure for the financial year according to the budget estimate was \$215,072,774 whereas the actual capital expenditure was reported as \$83,575,047
- 7.3 Based on our calculations, the materiality figure was set at \$4,025,379 (representing 0.3% of the total expenditure) and above for the examination of expenditure vouchers. Sample vouchers were physically examined and compared with the information provided by the Treasury Department through its Financial System – Freebalance. However, due to the magnitude of expense transaction processed during this financial year, the generation of a report reflecting any transactions of vouchers exceeding \$500,000 and above was not obtained.
- 7.4 For the year 2019, approximately 50% of the expenditure vouchers representing expenses in the amount of \$50,585,388.75 were examined. The exercise also revealed expenditure vouchers with values of \$500,000 or more. Some of these vouchers have an aggregated total of \$33,248,681.40 which represented payments to sundry vendors.
- 7.5 In light of the above, we are of the opinion that the information presented in the Consolidated Statement of Revenue and Expenditure is fairly stated.

Supplementary Provisions

- 7.6 Verification of Supplementary Provision with information received from the Ministry of Finance amounted to a total of \$214,086,862.85 for the financial year ending 31st December 2019. However, based on the information obtained from special warrants submitted to our office an amount of \$225,649,481 was identified reflecting a difference of \$11,562,618.15.

As stated in the Finance Administration Act 2006 section 27 (a) and (b):

27 “If in respect of any financial year it is found that the amount appropriated by the appropriation Act for any purposes is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that Act.

(a) “a supplementary estimate showing the sums required shall be laid before the House; and

(b) when the supplementary estimate has been approved by the House, a supplementary appropriation Bill shall be introduced in the House providing for the issue of such sums from the Consolidated Fund and appropriating them to the purposes specified therein.”

- 7.7 From all indications, and based on past trend, it was deduced that no Supplementary Appropriation was presented to the House for approval. This amount which was executed without parliamentary approval has a material effect on the financial statements and therefore affects the auditor’s opinion.
- 7.8 For the financial year ending 31st December 2019 an amount of \$307,900,860 was identified from the virement warrants submitted to the office and were processed and issued to various Ministries/Departments. These warrants represent funds that were previously approved and are now transferred from one programme head to another within the specific Ministry or Department.

Surplus/Deficit for the Year under review

- 7.9 A review of the statements indicate that the consolidated statements of the revenue and expenditure for the year ended 31st December 2019 showed a deficit of \$(78,957,743). Given the understatement/overstatement of some revenue figures presented within the financial statement; we are reasonably sure that the reported amount of \$(78,957,743) does not present the true financial picture of the accounts for the Government of Antigua and Barbuda.

8. Statements of Actual and Estimated Revenue

- 8.1 Based on the Consolidated Statement showing the Actual and Estimated Revenue & Expenditure figures for 2018/2019, there was an increase of \$121,974,997 in the revenue collected in 2019 from the previous financial year 2018. Additionally, during that same period, there was also an increase of \$66,946,738 in the total expenditure for 2019. Overall, a deficit of \$(78,957,743) was recorded for the financial year ended 31st December 2019.

9. Statement of Special Fund

- 9.1 The Statement of Special Funds/Special Account as at 31st December 2019 showed a balance of \$23,475,866. This amount represents the following:

Description	Amount
Administrator of Unrepresented Estates	\$ 181,459
Administrator of Unrepresented Estates (Reserve Fund)	\$ 4,767
Eldra Bachelor	-
Licensed Banks Statutory Deposits	\$11,633,095
Reserve A/C Financial Institutions	\$ 4,338,202
Savings Bank Fund	\$ 380,640
Statutory Deposits – Insurance Companies	\$ 6,908,297
Stabilization Fund - Income Tax	\$ 29,406
Total	\$23,475,866

- 9.2 The Special Funds/Special Accounts consist of amounts for the financial years 2018 & 2019 and therefore reflect, to some measures, the cumulative balance of the fund. In my opinion, the aforementioned overall total listed in the Statement and that calculated by my office, represents fairly the balance in the Special Fund/Account for the financial year 2019 and also the true picture of the general Fund.

10 Statement of Deposits

- 10.1 As at 31st December, 2019, the Statement of Deposit Funds reported a balance of \$191,288,002. This amount represents net flows for the financial year 2019 and does not take into account the closing balances from previous financial years. We can therefore conclude that the Statement of Deposits as at December 31, 2019 for the Government of Antigua and Barbuda is not a true representation of the deposit balances.

- 10.2 The Finance and Administration Act, 2006, Part VI section 45(5) states:

“A Deposit Fund that is unclaimed for 5 years shall, subject to the provision of any law, cease to be a Deposit Fund and shall accrue to the Consolidated Fund, but the Minister may direct the refund of the amount of the Deposit Fund or any part of it to a person who subsequently satisfies the Minister that he is entitled to it.”

- 10.3 As at the date of this report, deposit accounts balance that have been inactive for many years are outlined in paragraph 18.1 - table 1. These inactive balances are amounts that represent un-reconciled totals by Ministries /Departments with the Accountant General.

All such amounts should be placed into the consolidated fund or be written off on the approval of the Parliament of Antigua and Barbuda.

- 10.4 In light of the present situation, I cannot express an opinion on the Statement of Deposit Balances.

Commented [U1]:

Commented [U2R1]:

11. Statement of Public Debt

- 11.1 During the financial year ending 31st December 2019, the Domestic Loans/Debt was reported as \$1,377,718,090 while the External Loans/Debt was given as \$1,151,367,749. These figures reflected a total Public Debt of \$2,529,085,839.

- 11.2 The following table highlights the interest and principal payments made in 2019 on the Government of Antigua and Barbuda debt stock. Additionally, it also reflects the Principal Arrears and Interest as at the close of the Financial Year 2019.

	Principal Repayment	Interest Payment	Principal Arrears	Interest Arrears
Domestic Central Government	\$234,515,749	\$ 54,324,466	\$ 41,312,135	\$ 37,085,959
Domestic Government Guaranteed	\$ 75,482,110	\$ 26,367,861	\$ 20,009,340	\$ 4,870,135
Total Domestic Debt	\$309,997,859	\$ 80,692,327	\$ 61,321,475	\$ 41,956,094
External Central Government	\$201,268,263	\$ 33,007,415	\$179,541,249	\$ 93,747,208
External Government Guaranteed	\$ 7,506,950	\$ 4,570,111	\$ 12,567,206	\$ 3,435,045
Total External Debt	\$208,775,213	\$ 37,577,526	\$192,108,456	\$ 97,182,253
Total Debt	\$518,773,072	\$118,269,853	\$253,429,930	\$139,138,347

- 11.3 The amount representing the Public Debt of Antigua and Barbuda continues to be a huge indebtedness for the country, however, I am satisfied with the information presented in the financial statement and that obtained from the Debt Unit on the debt stocks. With this information I can reasonably state that the Statement of Public Debt for the year 2019 is fairly presented.

12. Statement of Contingent Liabilities

- 12.1 Contingent Liabilities as at December 31, 2019 was reported as \$469,133. This consisted of \$283,754 in respect of Domestic liabilities and \$185,379 for the External liabilities respectively.
- 12.2 For the financial year ending 31st December, 2019 the total Contingent Liabilities quoted above represents loan guarantees primarily to Statutory Bodies. During this period there were twenty-one (21) loan accounts guaranteed by the Government of Antigua and Barbuda for nine (9) Statutory Bodies.
- 12.3 For the financial year 2019, the figure reported in the Statement of Contingent Liabilities for the External Loan guaranteed indicate an increase while the Domestic Loan guaranteed indicate a decrease in the amount incurred.
- 12.4 For this financial year, a list of pending or threatened litigations was presented by the Accountant General. Information received from the Office of the Attorney General for this financial year 2019 gave no indication that any judgment had been reached on the list of cases identified in the notes to the accounts presented. In the absence of this information, we can conclude that the Statement of Contingent Liabilities is not fairly presented.
- 12.5 We continue to recommend that pending and threatened litigations against the Government of Antigua and Barbuda be included in the financial statements. Additionally, greater detail must be provided by the Office of the Attorney General in regards to any judgment made within the financial year.

13. Statement of Advances

Other Governments

- 13.1 The table below shows Advances – Other Government which represents payments or receipt of Pension and Gratuity from other Governments as at 31st December, 2019.
- 13.2 The amounts in **Table 1** represent the balances for the financial years 2016 - 2019. This gives a clearer picture of the current standing of the Government's liabilities to the various countries or its assets from same.

Confirmation of payment from three of the eleven countries in the amount of \$16,835.70 was received for this financial year 2019 and is outlined in the table below.

Additionally, the records show that efforts were made to disburse \$5,161,464 as payables to eleven of the countries listed in the table.

Table 1

Countries/ Government	Balances as at 31.12.19	Balances as at 31.12.18 \$	Balances as at 31.12.17 \$	Balance as at 31.12.16 \$	Pension Payables 2017	Pension Payables 2018	Pension Payables 2019	Confirm Payments by Countries – 2019
Anguilla	23,853	23,853	23,853	23,853	-	-	-	
Barbados	265,087	266,340	12,267	12,267	2,975	4,068	4,615	
British Virgin Island	94,949	93,954	92,759	91,482	369,006	381,904	475,076	994.21
Dominica	1,350	1,350	1,350	1,350	600,388	624,274	656,122	
Grenada		-	-	-	180,776	195,954	213,892	
Jamaica		-	-	-	122,242	122,242	122,242	
St Kitts	2,611,412	2,599,277	2,585,857	2,571,900	1,734,782	1,762,709	1,822,192	12,134.72
St Lucia	497,555	497,555	497,555	497,555	1,186,482	1,186,482	1,186,482	
Montserrat	621,823	618,117	614,178	669,867	-	-	-	3,706.77
Trinidad & Tobago	-	-	-	-	335,158	336,214	337,558	
St Vincent	230,801	230,801	230,801	230,801	314,423	314,423	343,285	
Totals	4,346,830	4,331,246	4,058,620	\$4,099,075	4,846,232	4,928,271	5,161,464	16,835.70

13.3 For the period under review, the Audit Department received information from three (3) of the eleven (11) countries indicating their respective payments for the financial year 2019. Over the past two or three years we have had limited verification of the amounts quoted for the different territories. This is in spite of the effort made by the Accountant General's Office in requesting the different countries to provide the necessary information to my office.

13.4 Finance and Administration Act, 2006 Part V, Division 2 section 35 (1) (f) states that:

(1) *“Subject to this section, the Accountant General may under the authority of an advance warrant issued under the hand of the Minister, from the*

Consolidated Fund or from money held as Deposit Funds, make advances of money-

- (f) *“to a public officer for such purposes as may be prescribed by General Orders in an amount not exceeding 0.00135% of the recurrent revenue in the annual estimates or such amount as may be prescribed, but the aggregate of such advances in the financial year shall not exceed 0.02885% of the recurrent revenue in the annual estimates.”*

- 13.5 A number of government employees benefit annually from the provision in this section of the Act in which personal loans categorized as:- (personal, domestic, and medical) among others are granted to them. Such advances should be repaid monthly with a 1% interest charged on the reducing balance.
- 13.6 Outlined below in **Table 2** is the list of personal advances granted to public servants during the financial year ended 31st December, 2019. Payments on Personal Advances to the value of \$5,622,689 were reportedly made during 2019 and interest on these personal loans at the end of the financial year was reported as \$474,082.

Table 2

Description	Advance Warrants Audited	Advances (Financial Statement)
Medical	\$ 1,010,500	\$ 2,032,910
Domestic	\$ 2,598,172	\$ 12,508,752
Home Repairs	\$ 105,000	
Purchase of Vehicle/Repair	-	\$ (48,877)
Education	\$ 541,257	
Funeral	\$ 362,460	
Personal	\$ 1,005,300	
Gratuity/Pension	-	
TOTAL	\$ 5,622,689	\$14,492,785

14. Statement of Investment

- 14.1 Once again, as reported in previous years, no Statement of Investment for the year 2019 for the Government of Antigua and Barbuda was presented as at the date of this report. This continues to be in breach of the Financial and Administration Act, 2006 Part IX Section 56 subsection 1 & 4(f) which states “(1) All public money shall be accounted for in the Public Accounts of Antigua and Barbuda; and (4) The Public Accounts referred to in subsection (1) shall include— (f) a statement of investments showing the funds on behalf of which the investments were made.
- 14.2 As part of the notes to the financial statement, the Accountant General presented a list of entities in which the Government has invested. [See table listing below] It was also stated that “at the point of completion of the accounts valuations on the Investments have not been completed. As far as possible we have included the percentage ownership by the Government of Antigua and Barbuda. The value of shareholdings and any movement in them will be presented in subsequent financial statements.”

Company	Investments/Shareholding
LIAT 1974 Ltd	30%
Cedar Valley Golf Club Ltd.	\$1,772,019 (Share value)
West Indies Oil Company	51%
Eastern Caribbean Amalgamated Bank	25%
Lee wind Paints	No documentation available at the Treasury
National Assets Management Company Limited (NAMCO)	100%
Caribbean Union Bank (CUB)	\$30,000,000

- 14.3 Having started the process of documenting the entities and the valuation on the Investment that the government has, it is only prudent that the exercise be completed as promised so as to provide full disclosure of the Government’s financial credentials.

15. Statement of Losses of Cash and Stores

- 15.1 A Statement of losses of cash and stores as required by Finance Administration Act, 2006 Part IX section 56 subsection 4 (1) was not presented to audit for the financial year 2019. Audit Department has recognized that over the past years the Permanent Secretaries and Heads of Departments have not submitted statements of losses of cash and stores to the Accountant General.
- 15.2 For the period under review, there has been no documented evidence to indicate that Ministries/Departments heads are actively investigating cases where shortage of cash or stores has been uncovered.
- 15.3 Therefore, based on the above statement, the presentation of the 2019 public accounts are incomplete.

16. Bank Reconciliation

- 16.1 For the financial year 2019, the Trial Balance information indicated a total of eighty-one (81) bank accounts which is inclusive of the fixed and short term accounts. My office received information on twenty-six (26) active bank statements which the government currently operates, these accounts showed an accumulative closing balance of (\$12,320,319). Of this amount reconciliation information was provided to indicate that all of these accounts had been reconciled throughout the year.

Additionally, according to note 8 of the financial report, “The Government of Antigua and Barbuda maintains overdraft facilities at some Bank. However, some of these accounts have a General Ledger balance that exceeds the overdraft limit as cheques for those banks are printed but not disbursed immediately.” Based on the examination of the banking information, it was observed that two of the major bank accounts continue to show discrepancies in the closing amounts, one of these balances has been continually brought forward from 2017.

- 16.2 Of the total number of Bank accounts operated by the Government of Antigua & Barbuda, it was observed from an examination of a sample of the statements for the year

ended 31st December 2019 a total amount of (\$1,010,360.81) represented Overdraft Interest charges. Additionally, \$225,856.92 represents Service Charges and fees while \$952,884 represents amounts for other fees and charges which were levied on two (2) of the major bank accounts of the Government of Antigua & Barbuda.

- 16.3 Over the years, the reconciliation process has improved tremendously, however it is still critical that all accounts are continuously reconciled in order to identify and eliminate or reduce bank charges and errors that may have occurred in posting.

17. Notes to the Financial Statements

- 17.1 For the financial year ended 31st December, 2019, the notes presented in the Financial Statements for Antigua and Barbuda have disclosed greater details in some areas as compared to those of previous years.
- 17.2 As stated earlier in this report, the Accountant General's responsibilities include the maintenance of adequate accounting records and internal controls relevant to determine if these Public Accounts are free from material misstatements due to fraud or errors in accordance with International Financial Reporting Standards. It is also the responsibility of the Accountant General to continue to list and outline the basis of preparation and summary of significant accounting policies of the financial statements.
- 17.3 The detailed information outlined in the notes contributed to the level of reliance that was placed on the statements presented in the accounts for 2019. Officers must be commended for the quality of the notes and should strive to maintain and enhance the preparation of future notes. There is no limitation to the notes once they provide useful information to the understanding of the financials.
- 17.4 Based on the preceding paragraphs, it is my opinion that adequate background information was provided to substantiate the reliability of the information presented within the statements.

18. Unauthorized Removal of Balances

- 18.1 As outlined in the 2010 report, the presentation of the 2005 Public Accounts by the Accountant General revealed that millions of dollars were removed from various balance sheet line items. Presented below are amounts that were removed from the accounts of the Government of Antigua and Barbuda without the required authority.

18.2 Additionally, as was mentioned in previous reports, the Audit of the 2008 Accounts revealed major differences between the balance submitted by the Accountant General and the balances calculated by the Director of Audit. These balances were omitted from the annual accounts as of January 1, 2005 and the 2008 balances are resubmitted in the table below.

Account	Treasury Balances 31.12.08 (\$)	Audit Balances 31.12.08 (\$)	Differences (\$)
Personal Advances	4,516,241.57	*27,520,542.50	23,004,300.93
Other Balances (Advances)	1,098,936.04	*308,929,053.55	307,830,117.51
Abnormal Balances (Advances)	(8,658,842.92)	*(20,644,825.94)	(11,985,983.02)
Dormant Balances (Advances)	Nil	*12,754,671.58	12,745,671.58
Dormant Balances (Deposits)	Nil	*13,912,082.53	13,912,082.53
Other Balances (Deposits)			
Social Security-Employee	11,495,963.08	*96,557,073.22	85,061,110.14
Social Security-Employer	25,023,509.81	*220,421,324.86	195,397,815.05
Medical Benefit – Employer	15,098,586.57	*152,873,179.28	137,774,592.71
Medical Benefit – Employee	24,975,540.02	*154,674,635.25	129,699,095.23
Education Levy	13,338,858.02	*50,541,608.11	37,202,750.09
Abnormal Balances (Deposits)	(32,557,403.57)	*(120,397,548.87)	(87,840,145.30)
Development Aid Suspense Account	921,028.35	921,028.35	Nil
Miscellaneous Suspense Account	12,762,535.00	*107,530,854.21	94,768,319.21
Development Aid (CD&W)	Nil	*1,059,889.69	1,059,889.69
Other Special Funds	7,917,253.34	*17,041,808.69	9,124,555.35
Savings Bank	(5,262.23)	*3,976,147.48	3,970,885.25
Sugar Industry Fund (L.W.F)	Nil	*(9,351.64)	(9,351.64)
Development Fund-Dormant Balances (Advances)	Nil	*52,144,175.28	52,144,175.28
Development Fund (Deposit Balances)	2,806,892.78	*300,094,358.00	297,287,465.22
Statement of Losses	971,703.98	971,703.98	Nil
Totals	79,705,539.94	1,380,872,410.11	1,301,147,345.81

* Audit balance is greater than Treasury balance.

18.3 As stated in note 16 to the financials, “Prior year adjustment refers to accounts and balances that were omitted from FreeBalance during the transition from manual accounting in 2005, due to lack of adequate supporting evidence of their occurrence. A recommendation was made in March of 2013 that these balances be submitted to Parliament to be written off.

However, we are currently awaiting a decision from parliament to write off these balances. The balances have been included in the financial statements for 2019 and details of these transactions are shown at note 19 in the Notes to the Financial Statements.

****Statement 2: Assets and Liabilities – Advances (Prior Year Adjustments), the total in the statement does not agree with the overall total in note 19 in the Notes to the Financial Statements.***

- 18.4 In light of the information represented in the table above, and the preceding paragraph the 2019 Annual Accounts presented by the Accountant General does not represent a true and fair picture of the financial position of the Government of Antigua and Barbuda. Therefore, I am unable to give an opinion due to the material effect on the statement.

19. National Development Fund

- 19.1 The National Development Fund (CIP) was first initialized in 2014. According to the notes to the financials, *“it was initially set up as a special fund; and monies deposited to the fund are recorded as revenue in the Treasury’s books and any payments made out of the fund are expensed.”*
- 19.2 For the financial year ended December 31, 2019; total funds inflow was reported as \$100,223,671; consisting of CIP Inflows of \$81,836,444; CIP Surplus Funds of \$18,212,227; and Interest Earned of \$175,000. The recorded Total Funds Outflows was \$98,719,581 resulting in a Net Cash Inflow of \$1,504,090.

20. Status of Statutory Bodies Financial Statements and Audits - Analysis of Status

- 20.1 The Government of Antigua and Barbuda owns or controls interest in the twenty-eight (28) State Owned Enterprises listed in the table below. These Corporations or Agencies are either established by statute or by law in which the initial investment came from the Government Consolidated Funds.
- 20.2 For the financial year 2019 information was received from thirteen of the statutory bodies identified in the table below. However, despite numerous written requests over the years to statutory bodies to present audited financial statements to my office there are still some bodies that fail to comply. The data indicates that some enterprises are basically up to date with presenting financials for 2019. Unfortunately, to date, some statutory bodies have never submitted their financial statements. As stated earlier in this report at sections 1.3 and 1.4:-

The Director of Audit shall have the power to carry out audits of the accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by, or on behalf of, Antigua and Barbuda.

The Director of Audit and any officer authorized by him shall have access to all books, records, returns, reports and other documents, which, in his opinion relate to any of the accounts referred to in sub-section (2) and (3) of this section. Also;

20.3 The Finance Administration Act, 2006 Part XI, Statutory Bodies - Section 66:- “Audited financial statements, etc. to be furnished and tabled in the House.” States:-

- (1) Without delay after completion of the audit of the financial statements, the statutory body shall furnish to the appropriate Minister a sufficient number of copies for the members and officials of the House of the audited financial statements, the report of the auditor and the annual report of the statutory body.
- (2) Without delay after completion of the audit of the financial statements, the statutory body shall furnish to the Minister of Finance a copy of the audited financial statements, the report of the auditor and the annual report of the statutory body.
- (3) The appropriate Minister shall, within thirty days after he has received the audited financial statements, the report of the auditor and annual report of the statutory body, lay the financial statements, report of the auditor and the annual report before the House and furnish a sufficient number of copies for the members and officials of the House.

Given the sizable subventions these agencies continue to receive from the government, stronger measures should be enforced to encourage the relevant enterprises to submit their financial reports on a yearly and timely basis. The audited annual financial statements disclose if these funds are being used as intended. Additionally, up to date financial statements are required to inform the government of the status of any liability that statutory bodies may have incurred which represent potential liability to the government.

20.4 I am recommending that all statutory bodies take the necessary steps to have their financial statements audited and brought up to date. Additionally, those bodies that did not receive favorable audit opinions should work to correct identified accounting and financial reporting deficiencies as quickly as possible.

20.5 The Government of Antigua and Barbuda continues to work diligently towards bringing the Public Accounts up to date therefore; the statutory bodies are encouraged to do

likewise. This can only be achieved when the Parliament and the general public hold these bodies accountable for the disclosure of their financial positions and the presentation of audited accounts.

Status of Statutory Bodies / Agencies Financial Statements as at December 31, 2019

Statutory Body	Auditor	Most recent Audited Report(s)	Unaudited Report(s)	Type of Audit Opinion
1. Agricultural Development Corporation				
2. Antigua and Barbuda Investment Authority	Concord Business Associates Chartered Accountants	30 th April, 2011	30 th April, 2020 30 th April, 2021	No opinion given
3. Antigua and Barbuda Airport Authority	BDO Chartered Accountants	31 st December, 2018 31 st December, 2019		Unqualified Unqualified
4. Antigua & Barbuda Development of Marine Services & Merchant Shipping	Allen, Thomas & Associates	31 st December, 2019		Unqualified
5. Antigua and Barbuda Development Bank				
6. Antigua and Barbuda Hospitality Training Institute			31 st December, 2019	
7. Antigua and Barbuda Medical Council				
8. Antigua and Barbuda National Parks				
9. Antigua and Barbuda Social Security Board				
10. Antigua and Barbuda Tourism Authority	BDO Chartered Accountants	31 st December, 2018 31 st December, 2019		Unqualified Unqualified
11. Antigua and Barbuda Transport Board	PKF Chartered Accountants	31 st December, 2018		Unqualified with matters
12. Antigua Carnival Committee /National Festivals Office				
13. Antigua Public Utilities Authority	PKF Chartered Accountants	31 st December, 2019 31 st December, 2020		Unqualified Unqualified

14. Barbuda Council				
15. Board of Education – 1994			31 st December, 2019 31 st December, 2020	
16. Central Housing and Planning Authority				
17. Central Marketing Corporation	Allen Thomas & Associate	31 st August,2015 31 st August,2016		Unqualified Unqualified
18. Development Control Authority				
19. Financial Services Regulatory Commission			31 st December,2019 (<i>unaudited statements of financial position</i>)	
20. Free Trade Processing Zone		31 st December, 2017		Unqualified with matters
21. LIAT				
22. Medical Benefits Scheme	KPMG	31 st December,2011 31 st December,2012 31 st December,2013		Unqualified with emphasis of matters
23. Mount St .John's Medical Centre			31 st December 2019 31 st December 2020	
24. National Solid Waste Management Authority	KPMG	31 st December, 2004 31 st December,2005 31 st December,2006		Unqualified Unqualified with exceptions
25. Office of National Drug & money Laundering Control Policy	KPMG	31 st December, 2013 31 st December, 2014 31 st December,2015		Unqualified
26. PDV Caribe Antigua and Barbuda Limited	P.A.C.C.S. Inc. Chartered Accountants	31 st August,2018		Unqualified
27. St. John's Pier Group				
28. State Insurance Corporation	PKF Chartered Accountant	31 st December, 2019	31 st December, 2020 (<i>draft report</i>)	Unqualified

Unqualified, qualified, adverse, or disclaimer

SCHEDULE OF APPENDICES

APPENDIX A

TREASURY FUND`

Authorities for Expenditure

- | | |
|--|---|
| 1. Provisional (Appropriation Warrant) | Issued by the Minister of Finance on the 1 st January, 2019. |
| 2. Estimates | Passed by the House of Representatives 1 st February, 2019. Passed by the Senate on 12 th February, 2019. Assented to by the Deputy Governor General on 25 th February, 2019. |
| 3. Appropriation Act (No. 1 of 2019) | Passed by the House of Representatives the 1 st February, 2019. Passed by the Senate on 12 th February 2019. Assented to by the Deputy Governor General on 25 th February, 2019. |
| 4. Appropriation Warrant | Issued by the Minister of Finance on the 28 th February, 2019 |
| 5. Supplementary Appropriation Act, 2019 | Not approved |

APPENDIX B
DEVELOPMENT FUND

Authorities for Expenditure

- | | |
|--|---|
| 1. Provisional (Appropriation Warrant) | Issued by the Minister of Finance on 1 st January, 2019. |
| 2. Estimates | Passed by the House of Representatives On the 1 st February, 2019. Passed by the Senate on the 12 th February, 2019. Assented to by the Deputy Governor General on the 25 th February, 2019. |
| 3. Appropriation Act,2019
(No. 1 of 2019) | Passed by the House of Representatives on the 1 st February, 2019. Passed by the Senate on the 12 th February, 2019. Assented to by the Deputy Governor General on the 25 th February, 2019 |
| 4. Appropriation Warrant | Issued by the Minister of Finance on the 28 th February, 2019 |
| 5. Supplementary Appropriation of 2019 | Not approved |

APPENDIX C

UNAUTHORIZED RECURRENT AND CAPITAL EXPENDITURE

HEAD / SUBHEAD	GROSS/ EXCESS \$	TOTAL \$
0101 Governor General Office		
390326 Custodial Services		
30103 Overtime	30,000.00	
30203 Overtime	30,000.00	60,000.00
0201 Legislature- House of Representatives		
390301 Accounting		
30101 Salaries	1,250.00	1,250.00
390366 Parliamentary Process		
30201 Salaries	50,000.00	
30406 Travelling Allowance	13,700.00	
30715 Constituency Allowance	39,100.00	
31001 Subsistence Allowance	20,000.00	122,800.00
0501 Public Service Commission		
390344 Human Resource Management		
40201	31,266.00	31,266.00
0901 Electoral Commission		
390366 Parliamentary Process		
34416 Election Expenses	82,350.00	82,350.00
1001 Prime Minister's Office		
390510 Ancillary Services		
30709	35,000.00	
31001 Subsistence Allowance	750,000.00	
31002 Ticket Expenses	405,000.00	1,190,000.00
1008 Military		
290510 Ancillary Services		
34406 Funeral Expenses	15,000.00	15,000.00
290636 Renovation & Upgrade of Military Facilities		
41208	89,332.00	89,332.00
1011 O.N.D.C.P		
290509 Monitoring, Regulations & Enforcement		
33508 Household Sundries	5,000.00	5,000.00
290417 Money Laundering Prevention		
30716 Uniform Allowance	14,400.00	
30416 Risk Allowance	104,400.00	118,800.00
1101 Foreign Affairs – International Trade & Immigration		
283510 Ancillary Services		
30421	13,650.00	
30801 Gratuities & Terminal Grants	480,000.00	493,650.00
1102 Overseas Diplomatic & Consular Section		
390513 Foreign Services		

37001 Payments to Overseas Offices	72,900.00	72,900.00
1103 Immigration Department		
292346 Immigration & National Services		
33102 Arms & Ammunitions	47,000.00	47,000.00
1104 Trade & Economic Development		
390438 Trade Management		
30701	2,000.00	2,000.00
30103 Overtime	5,000.00	
30203 Overtime	5,000.00	10,000.00
280408 Trade & Investment Promotion		
34001 Project Management	130,000.00	130,000.00
1105 Industry & Commerce		
390438 Trade Management		
30713	27,860.00	27,860.00
1201 Housing, Land & Urban Renewal Headquarters		
250782		
41202	3,893,915.00	3,893,915.00
250510 Ancillary Services		
30701 Honorarium	5,000.00	
30713	24,675.00	29,675.00
1202 Lands Division		
250626		
40515	200,000.00	200,000.00
1501 Finance Headquarters		
390510 Ancillary Services		
30704	276,000.00	
37037 Transfers to Prime Minister's Entrepreneurial Funds	19,000,000.00	
37011 Grants to Individuals	18,000,000.00	
33206 Insurance – n.e.c.	185,000.00	
33901 Contribution & Subscription to Caribbean Organizations	1,385,000.00	
34101 Rental or Lease – Office Space	25,000.00	
37018	29,110.00	38,900,110.00
900312 Budgetary Control		
31601 Office Supplies	60,703.00	60,703.00
900441 Economic Policy, Planning & Development		
33701 Conference & Workshops	30,000.00	30,000.00
1502 Treasury		
900301 Accounting		
30106 Arrears of Salaries	2,000,000.00	
30206 Arrears of Salaries	2,000,000.00	
30716 Uniform Allowance	300,000.00	4,300,000.00
1503 Inland Revenue		
900439 Revenue Collection Services		
30401 Duty Allowance	6,000.00	
30406 Travelling Allowance	3,000.00	
33501 Office Cleaning	210,000.00	219,000.00

900510 Ancillary Services		
30101 Salaries	256,244.00	614,300.00
1504 Post Office		
390301 Accounting		
30301 Duty Allowance	30,000.00	30,000.00
390371 Postal Services		
30103 Overtime	80,000.00	
31601 Office Supplies	44,000.00	343,000.00
1505 Customs & Excise		
900439 Revenue Collection Services		
30103 Overtime	1,800,000.00	1,800,000.00
1507 Development Planning Unit		
390301 Accounting		
30201 Salaries	2,800.00	
30202 Wages	2,550.00	5,350.00
1508 Statistics Division		
390398 Production of Official Statistics		
30401	4,500.00	
30406	3,018.00	7,518.00
2002 Agriculture Division		
300301 Accounting		
33101 Security Services	235,000.00	
30701	3,928.00	238,928.00
300320 Conservation Management		
30203 Overtime	60,000.00	60,000.00
304455 Plant Quarantine & Inspection		
30103 Overtime	50,000.00	
30203 Overtime	25,000.00	
30301	3,000.00	78,000.00
304510 Ancillary Services		
30709 Stipend	12,900.00	12,900.00
300459 Eradication of Giant African Snails		
30709	78,250.00	
31002	19,560.00	
40101	174,000.00	
40202	15,475.00	
40306	200,000.00	
40307	185,000.00	
40317	2,180.00	
40408	3,320.00	677,785.00
2003 Veterinary & Animal Husbandry		
307301 Accounting		
30103 Overtime	21,512.00	
30203	50,000.00	
31601 Office Supplies	8,000.00	79,512.00
307412 Veterinary Services		

30203 Overtime	28,629.00	
30709	1,300.00	29,929.00
2004 Fisheries Division		
303511 Fisheries Complex Management		
30208 Severance Pay	7,000.00	7,000.00
2005 Cotton Division		
300301 Accounting		
36006	10,000.00	10,000.00
300320 Conservation Management		
30307 Mileage Allowance	4,000.00	4,000.00
300388 Research and Development		
30203 Overtime	86,900.00	
30307 Mileage Allowance	3,000.00	89,900.00
2007 Agriculture Extension Division		
309354		
30701	2,500.00	
30801	2,166.00	4,666.00
30802 Compensation & Indemnities	28,478.00	28,478.00
309472 Teaching, Training & Development		
30106	17,052.00	17,052.00
2008 Chemistry & Food Technology Division		
450434 Laboratory Analytical Services		
30201 Salaries	119,184.00	
30202 Wages	17,800.00	
36006 Maintenance of Buildings	60,000.00	196,984.00
2013 Barbuda Administrative & General Services		
390418 Security Services		
30202 Wages	8,000.00	8,000.00
2501 Health Headquarters		
264460 Health Services Administration		
30316 Risk Allowance	38,783.00	
30208 Severance Pay	17,965.23	
30201 Salaries	111,272.00	
30701 Honorarium	5,000.00	
30101 Salaries	6,360.00	
30103 Overtime	4,309.00	
30301 Duty Allowance	29,939.00	
30404	11,200.00	
30406 Travelling Allowance	13,800.00	
30410	16,000.00	
33104	8,719.00	
33502	39,592.00	
33603	10,750.00	
33901 Contribution & Subscription to Caribbean Organizations	115,850.00	
40201	51,265.00	
40307	661,211.00	1,142,015.23

264517 Emergency Medical Services		
30203 Overtime	100,000.00	
30416 Risk Allowance	2,100.00	
36101 Repair or Maintenance of Vehicles, Buses & Trucks	175,000.00	277,100.00
264542 Management of CARE Project		
30103 Overtime	50,000.00	
30201 Salaries	8,960.00	
30416 Risk Allowance	2,100.00	
30411 Shift Allowance	600.00	
30713	13,000.00	
31601 Office Supplies	25,000.00	
33508 Household Sundries	25,000.00	
40201	172,237.00	
40307	353,004.00	649,901.00
2502 Medical General Division		
261316 Community Health Services		
30201 Salaries	49,223.00	
30304 Housing Allowance	45,742.00	
36006 Maintenance of Buildings	1,036,459.00	1,131,424.00
41204	20,000.00	20,000.00
261798		
40301	84,659.00	84,659.00
2503 Central Board of Health		
266382 Public Health Services		
33701 Conference & Workshops	15,800.00	15,800.00
266410 Vector Control		
30202 Wages	316,909.00	
30203 Overtime	159,070.00	475,979.00
266420 Drain & Street Sanitation		
30203 Overtime	479,220.00	479,220.00
266510 Ancillary Services		
30709	81,900.00	
37015	40,000.00	121,900.00
2505 Clarevue Psychiatric Hospital		
262378 Psychiatric Health Care Services		
30103 Overtime	300,000.00	
30208	2,469.00	
30713	5,100.00	
33508 Household Sundries	300,000.00	607,569.00
2506 Fiennes Institute		
430389 Residential Care Services		
30103 Overtime	40,000.00	
30201 Salaries	32,465.00	
30203 Overtime	40,000.00	
30416 Risk Allowance	10,500.00	

30709 Stipend	52,000.00	
30406 Travelling Allowance	5,411.00	
33508 Household Sundries	90,000.00	
31102 Food, Water & Refreshments	120,000.00	390,376.00
2522 Environment Division		
502344 Environmental Legislation & Monitoring		
30201 Salaries	191,483.00	
34003 Environmental Impact Assessment	100,000.00	291,483.00
502379 Public Awareness		
30201 Salaries	54,000.00	54,000.00
502398 Production of Official Statistics		
30201 Salaries	136,800.00	136,800.00
3001 Education Headquarters		
270344 Human Resource Management		
33101 Salaries	1,269,792.00	1,269,792.00
270385 Records Preservation		
37012 Grants to Organizations & Institutions	7,010,000.00	7,010,000.00
3005 State College		
273344 Human Resource Management		
33402 Computer Software Upgrade Costs	10,000.00	
33403 Computer Software Licensing & Renewal	10,000.00	20,000.00
3012 National School Meals Programme		
308443 School Meals Initiative		
30716 Uniform Allowance	155,000.00	
33508 Household Sundries	390,000.00	
33509 Cleaning Tools & Supplies	100,000.00	
40201	220,656.00	
40202	979,122.00	
40301	12,400.00	1,857,178.00
40310	381,881.00	
40312 Purchase of Kitchen Equipment	110,000.00	491,881.00
3016 School of Nursing		
273341 Health Education		
30103	5,000.00	
30201	102,912.00	
30203	25,000.00	
30416	8,400.00	
30716 Uniform Allowance	2,100.00	143,412.00
3501 Civil Aviation		
390301 Accounting		
30103 Overtime	7,300.00	7,300.00
390510 Ancillary Services		
30203	1,000.00	
30709 Stipend	4,800.00	
31602 Computer Supplies	52,668.00	
31605 Repairs & Maintenance of Furniture & Equipment	23,000.00	

33902 Contribution & Subscription to Commonwealth Agencies	2,362,260.00	2,443,728.00
390541 Energy Desk		
31601 Office Supplies	17,000.00	17,000.00
256690		
40310	28,000.00	28,000.00
3502 V.C. Bird International Airport		
256304 Air Traffic Control		
30103 Overtime	151,000.00	
30106 Arrears of Salaries	86,000.00	
31602 Computer Supplies	13,243.00	
31605 Repair & Maintenance of Furniture & Equipment	26,600.00	
36005 Airport Operation and Maintenance	2,259,000.00	2,535,843.00
3503 Meteorological Office		
502362 Meteorological Services		
30106 Arrears of Salaries	193,000.00	193,000.00
4001 Public Works & Transportation Headquarters		
250344 Human Resources Management		
30201 Salaries	176,000.00	
30203 Overtime	3,000,000.00	
30416 Risk Allowance	5,000,000.00	8,176,000.00
250445 Motor Pool Operations		
31202 Fuel & Oil	4,000,000.00	
40101 Purchase of Vehicles	15,000,000.00	19,000,000.00
250399 Procurement		
31506 Personal Protective Equipment	300,000.00	300,000.00
255714		
40201	2,000,000.00	
40203	500,000.00	2,500,000.00

4002 Works Division		
251387 Repairs & Maintenance Services		
34101	5,000,000.00	
36010 Repairs or Maintenance of Roads, Streets & Drains	11,000,000.00	16,000,000.00
251630 Construction or Major Upgrade of Roads, Streets & Drains		
40305	1,205,202.00	
40310 Purchase of Equipment n.e.c.	250,000.00	
41202 Contractor's Costs	15,000,000.00	
41204 Material Costs	15,442,000.00	31,897,202.00
255387 Repairs & Maintenance Services		
31605 Repairs and Maintenance of Furniture & Equipment	500,000.00	
33501 Office Cleaning	131,650.00	
34101 Rental or Lease - Office Space	4,134,000.00	
34102 Rental or Lease - House	720,000.00	5,485,650.00
253665		
41204	700,000.00	700,000.00
251446 Quarry Operations		
31202 Fuel and Oil	3,500,000.00	
36206 Other Repairs & Maintenance Costs	500,000.00	4,000,000.00
251459 Cuban Workers Initiative		
30202 Wages	137,000.00	
31002 Ticket Expenses	50,000.00	187,000.00
251704		
40311	1,000,000.00	1,000,000.00
255611		
41202	18,916,360.00	18,916,360.00
4003 Design & Control Division		
250387 Repairs & Maintenance Services		
30201 Salaries	84,000.00	84,000.00
4004 Equipment Maintenance and Funding Scheme		
253387 Repairs and Maintenance Services		
31902 Spare Parts	1,500,000.00	
30201 Salaries	55,000.00	
31202 Fuel and Oil	400,000.00	
36101 Repairs or Maintenance of vehicles, buses & trucks	1,300,000.00	
40401	2,500,000.00	5,942,000.00
4501 Social Transformation Headquarters		
430395 Social Welfare Services		
37011	180,000.00	180,000.00
4505 Family and Social Services Division		
433376 Juvenile Probation Services		
30713 Payment in Lieu of Vacation Leave	6,372.00	6,372.00
433395 Social Welfare Services		
30201 Salaries	9,500.00	9,500.00
4506 National Office of Disaster Services		
432449 Emergency Management		

30201 Salaries	26,411.00	26,411.00
4512 Establishment Division		
390344 Human Resource Management		
31001 Subsistence Allowance	850,000.00	
31002 Ticket Expenses	100,000.00	
31004 Leave Passage Grant	100,000.00	1,050,000.00
31601 Office Supplies	15,000.00	
40203	95,833.00	110,833.00
5501 Attorney General & Legal Affairs Headquarters		
291510 Ancillary Services		
30101 Salaries	68,289.00	
30103 Overtime	14,000.00	
30203 Overtime	9,000.00	
30406 Travelling Allowance	465.00	
31601 Office Supplies	15,000.00	
31602 Computer Supplies	25,000.00	
33003 Public Awareness Expenses	142,000.00	
33605 Express Mail Services	10,000.00	
34009 Commitment Fees	2,167,000.00	2,450,754.00
291353 Judiciary		
30101 Salaries	222,604.00	
30201 Salaries	19,995.00	
30306 Travelling Allowance	9,522.00	
30310 Allowance in Lieu of Private Practice	12,000.00	
30404 Housing Allowance	43,400.00	
30701	3,000.00	
30709 Stipend	24,500.00	
31601 Office Supplies	1,350.00	336,371.00
291611		
40201	25,410.00	25,410.00
291690 Purchase of Minor Capital Items		
40201	2,760.00	
40203	11,607.00	14,367.00
5502 Office of the Director of Public Prosecutions		
390510 Ancillary Services		
30101 Salaries	21,151.00	21,151.00
390353 Judiciary		
30101 Salaries	277,260.00	277,260.00
5503 Printing Office		
330375 Printing Services		
31601 Office Supplies	25,000.00	25,000.00
5504 Land Registry Division		
390354 Land Distribution Management		
30103 Overtime	5,051.00	
30301 Duty Allowance	12,000.00	17,051.00

5505 Industrial Courts		
390348 Industrial Dispute Services		
30206	29,613.00	29,613.00
390690		
40203	16,385.00	16,385.00
5506 High Court		
390530 Court Services		
30201 Salaries	20,000.00	
30206	700.00	20,700.00
5507 Magistrates Court		
291353 Judiciary		
30308 Cashier Allowance	900.00	900.00
5508 Legal Aid & Advice Centre		
290450 Legal Aid & Advice		
30106 Arrears of Salaries	20,667.00	
30301 Duty Allowance	5,195.00	
30310 Allowance in Lieu of Private Practice	12,000.00	37,862.00
5509 Intellectual Property		
291351 Intellectual Property Protection		
30103 Overtime	72,300.00	
30301 Duty Allowance	12,000.00	
31601 Office Supplies	6,445.00	90,745.00
291690		
40203	9,572.00	9,572.00
5510 Labour		
392344 Human Resource Management		
30202 Wages	1,000,000.00	1,000,000.00
392509 Monitoring and Enforcement		
40201	250,000.00	
40203	30,000.00	280,000.00
5511 National Security Headquarters		
390418 Security Services		
30201 Salaries	25,000.00	
30713 Payment in Lieu of Vacation Leave	43,600.00	
33103 Investigative Expenses	7,341.00	
34007 Consulting Services	50,000.00	125,941.00
5512 Police		
290352 Intelligence Gathering		
30201 Salaries	21,000.00	
30106 Arrears of Salaries	46,825.00	
30401 Duty Allowance	7,321.00	75,146.00
290358 Law Enforcement Management		
30713 Payment in Lieu of Vacation Leave	21,431.00	
31004 Leave Passage Grant	31,385.00	
30709 Stipend	2,000.00	

33103	Investigative Expenses	1,209,875.00	
33206	Insurance – n.e.c.	2,961,482.00	4,226,173.00
5514 Fire Brigade			
290337	Fire Protection Services		
31201	Vehicle Supplies & Parts	82,000.00	
30713	Payment in Lieu of Vacation Leave	8,000.00	
30801		10,500.00	
30716	Uniform Allowance	350,000.00	
31506	Personal Protective Equipment	96,000.00	
34406		21,963.00	568,463.00
5515 Prison			
290432	Penal Reform		
33206	Insurance – n.e.c.	198,000.00	
36006	Maintenance of Buildings	70,000.00	268,000.00
8001 Tourism Headquarters			
500405	Tourism Promotion & Marketing		
30401	Duty Allowance	1,140.00	
30406	Travelling Allowance	8,635.00	9,775.00
500407	Tourism Development Plan		
30201	Salaries	96,648.00	
30401	Duty Allowance	19,500.00	
30406	Travelling Allowance	7,750.00	
30405		6,600.00	
33901	Contribution & Subscription to Caribbean Organizations	640,003.00	770,501.00
500398	Production of Official Statistics		
30201	Salaries	3,600.00	
30401	Duty Allowance	600.00	
30406	Travelling Allowance	419.00	4,619.00
500451	Sports Tourism		
30406	Travelling Allowance	1,500.00	1,500.00
500501	National Beautification		
30201	Salaries	2,892.00	
30401	Duty Allowance	600.00	
30406	Travelling Allowance	300.00	3,792.00
500510	Ancillary Services		
30101	Salaries	210,062.00	
30201	Salaries	27,243.00	
30203	Overtime	39,229.62	
30316		20,800.00	297,334.62
500439	Customer Care		
30401	Duty Allowance	3,420.00	
30406	Travelling Allowance	2,194.00	5,614.00
8009 Beach, Safety and Protection Unit			
390301	Accounting		
30201	Salaries	56,609.00	
30203	Overtime	250.00	56,859.00

390320 Conservation Management		
30203 Overtime	19,700.00	19,700.00
8505 Sports		
430396 National Sports Administration		
33707 Training Costs	271,690.00	
30405	4,500.00	
41202	1,922,151.00	2,198,341.00
430524 Management of Sir Vivian Richards' Stadium		
40310	230,314.00	230,314.00
8506 Department of Culture		
390479 Social & Cultural Events		
30709	2,717.00	2,717.00
390537 National Festivals' Commission		
34009 Salaries	3,000,000.00	3,000,000.00
9501 Public Information & Broadcasting		
410472 Teaching, Training & Development		
30713 Payment in Lieu of Vacation Leave	29,028.00	
33707 Training Costs	315,000.00	344,028.00
410514 E911 Initiative		
30401 Duty Allowance	56,367.00	56,367.00
9502 Information Technology		
410493 E- Government		
30201 Salaries	42,000.00	
30406 Travelling Allowance	3,000.00	
33401 Computer Hardware maintenance Costs	2,490,936.00	2,535,936.00
33403 Computer Software licensing and renewal	900,000.00	900,000.00
410495 IT External Support		
30201 Salaries	40,000.00	
40202	1,500,000.00	
40301	250,000.00	1,790,000.00
Total		\$214,086,862.85