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Reference	JH44/NG
Date	14 September 2016
Pages	1 of 1

Dear Mr Rogers

**Government of Anguilla  
Audit of accounts 2013**

As required by Section 57 of the Financial Administration and Audit Act, (RSA C27, revised as at December 2010), I attach a copy of the 2013 financial statements for the Government of Anguilla, together with my certificates and reports thereon.

In accordance with Section 58 of the Financial Administration and Audit Act 2010, the accounts, together with my certificate and report, should be laid before the House of Assembly within 14 days of the date of the certificates and reports, or if the House is not sitting, without delay when it next sits.

As required by the Act, I am also sending copies of this letter, the certified accounts and reports to The Hon. Victor F Banks (Minister of Finance, Economic Development, Investments & Tourism).

I am also sending copies of this letter, the certified accounts and reports to Mr Aidan Harrigan, (Permanent Secretary, Finance), Mrs Patricia Macdonna (Accountant General) and Mr Vonlee Harris (Deputy Accountant General) for information.

Yours sincerely

John Herniman  
Chief Auditor of Anguilla  
c/o Wales Audit Office

cc. Aidan Harrigan, Permanent Secretary Finance  
Mrs Patricia Macdonna, Accountant General  
Mr Vonlee Harris, Deputy Accountant General



# Government of Anguilla 2013 Accounts

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# Government of Anguilla: 2013 Accounts

## The Certificate and Report of the Chief Auditor to the House of Assembly

I have audited the accompanying financial statements of the Government of Anguilla (GoA) for the year ended 31 December 2013 in accordance with the requirements of the Financial Administration and Audit Act 2010 (the Act). The financial statements comprise the Statement of Financial Performance, the Statement of Receipts and Payments, the Statement of Assets and Liabilities, Consolidated Statement of Cash Flows and the related notes. These financial statements have been prepared in accordance with the accounting policies set out within them.

### Management's responsibility for the financial statements

Under Section 7 of the Act, the Accountant General, in accordance with the directions of the Permanent Secretary, is responsible for maintaining the central accounts of the Government, for preparing the main accounts of the Government, and for ensuring that a proper system of accounts is established in every ministry, department and public service, and that all money received and paid by the Government is brought promptly and properly to account.

Section 49 of the Act requires the Accountant General, to prepare the public accounts in accordance with generally accepted accounting principles as determined in writing by the Minister of Finance, accounting for all public money and showing fully the financial position of Anguilla at the end of that financial year. A copy of the Ministerial Direction is included as Annex A to the accounts. The Direction requires, inter alia, the accounts to comply with Part 1 of the International Public Sector Accounting Standard Financial Reporting under the Cash Basis of Accounting.

### Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with relevant ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinions.

## Basis for qualified opinion on regularity

### Reallocation and virement warrants

Section 29 of the Act states that the Minister of Finance, under his or her hand, may reallocate surpluses by means of a virement warrant. Section 30 of the Act states that the Minister of Finance may, with the approval of the House of Assembly, issue reallocation warrants under his or her hand.

All reallocation and virement warrants issued in 2013 were authorised by the Permanent Secretary – Finance; or the Deputy Permanent Secretary – Finance; and not the Minister of Finance. I therefore qualify my opinion on regularity as both virement and reallocation warrants were not authorised in the manner required by the Act.

### Taxes and levies

The Government of Anguilla had not developed and operated adequate processes to demonstrate that all the payments due to the Government for:

- Property tax;
- Interim stabilisation Levy; and
- Taxes on Domestic Goods and Services;

during 2013 had been identified for collection in accordance with relevant legislation. I therefore qualify my opinion on regularity in this respect.

### Advances

Section 43 of the Act states that the Minister of Finance may, by advance warrant under his or her hand, authorise the Accountant General to make advances from the Consolidated Fund or from a deposit received by the Government. Advances made in 2013 were not authorised by the Minister of Finance. I therefore qualify my opinion on regularity as advances were not authorised in the manner required by the Act.

### Approval of remissions

Section 16 of the Act states that 'a remission of a tax, fee or other amount ....shall not exceed \$1,000 or such greater amount in any financial year as may be prescribed by regulation by the Governor in Council with the approval of the House of Assembly'.

While remissions were approved by Governor in Council, we were not provided with any evidence of approval by the House of Assembly. I therefore qualify my opinion on regularity as remissions were not authorised in the manner required by the Act.

## Qualified opinion on regularity

In my opinion, except for:

- the authorisation of reallocation and virement warrants;
- the financial effects of any adjustments that might have been determined to be necessary had I been provided with the evidence relating to the completeness of property tax, interim stabilisation levy, taxes on domestic goods and services;
- the authorisation of advances from the Consolidated Fund; and
- the approval of remissions;

in all material respects the receipts and payments have been applied to the purposes intended by the House of Assembly and conform to the authorities which govern them.

## Basis for qualified opinion on financial statements

During 2013, as in 2012, the Government of Anguilla had not maintained adequate accounting records to support the:

- validity of advances and deposits;
- completeness, accuracy and validity of arrears of revenue; and
- completeness of remissions.

I had also qualified my opinion in respect of these matters in 2012 (with the exception of that on the cash flow statement, which was not required for the 2012 accounts). My opinion on the completeness of the statement of gifts received was also qualified in respect of 2012.

In addition:

- The 2013 accounts, as was also the case in 2012, do not include a statement outlining the details of remissions, write-offs and settlements as required by the Act.
- Accounting policy note 1.7 sets out the policy for accounting for advances and deposits. These are accounted for on a net basis. Net accounting is contrary to the requirements of the cash IPSAS.

## Qualified opinion on financial statements

In my opinion, except for the possible financial effects of the matters described in the Basis for Qualified Opinion paragraphs, including the possible impact on corresponding prior year figures, the financial statements present fairly, in all material respects the financial position of the Government of Anguilla as at 31 December 2013 and the amounts recorded for total receipts and payments, financial performance and assets and liabilities for the year, in accordance with the Financial Administration and Audit Act 2010, directions made thereunder by the Minister of Finance and Part 1 of the International Public Sector Accounting Standard for Financial Reporting Under the Cash Basis of Accounting.

## Report on the accounts

Please see my report on pages E to W



John Herniman  
Chief Auditor  
13 September 2016

Wales Audit Office  
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WALES **AUDIT** OFFICE  

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# Report of the Chief Auditor on the 2013 Accounts

## **Government of Anguilla**

**Audit year:** 2013

**Issued:** 13 September 2016

**Document reference:** 492A2016



# Status of report

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This document has been prepared for the internal use of the Government of Anguilla as part of work performed in accordance with statutory functions, and the letter of engagement between the Government of Anguilla and the Wales Audit Office.

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# Summary report

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## The audit of the 2013 accounts

1. Section 52(1) of the Revised Statutes of Anguilla, Chapter F27, Financial Administration and Audit Act, revised as at 15 December 2010 (the Act), requires the public accounts of the Government of Anguilla to be audited and reported on by the Chief Auditor. Section 52(2) of the Act requires the Chief Auditor to make such checks as he considers necessary to enable him to form an opinion as to, but not limited to, whether:
  - the accounts accurately reflect the underlying transactions and are an accurate reflection of the financial affairs of Anguilla at the end of the financial year;
  - all reasonable precautions have been and are taken to safeguard the collection of public money;
  - all laws, directions or instructions relating to public money have been and are duly observed;
  - all money appropriated or otherwise disbursed is applied to the purpose for which the House of Assembly intended to provide, and that the expenditure conforms to the authority that governs it; and
  - adequate directions or instructions exist for the guidance of public officers entrusted with the duties and functions connected with finance or store-keeping, and that such directions have been and are duly observed.
2. This report covers the examination of the public accounts for the financial year ending 31 December 2013, which was carried out by the Wales Audit Office in accordance with the contract between the Wales Audit Office and the Government of Anguilla dated 5 May 2015. This is the third set of accounts of the Government of Anguilla that I have audited.
3. At the conclusion of the audit of the accounts, I am required to issue opinions as to whether:
  - the financial statements properly present the financial position of the Government of Anguilla as at 31 December 2013 and the amounts recorded for total receipts and payments and assets and liabilities for the year and that the accounts comply with the Financial Administration and Audit Act 2010, directions made thereunder by the Minister of Finance and Part 1 of the International Public Sector Accounting Standard (IPSAS) Financial Reporting Under the Cash Basis of Accounting (this is also known as the presents fairly opinion); and
  - in all material respects the receipts and payments have been applied to the purposes intended by the House of Assembly and conform to the authorities which govern them (this is also known as the regularity opinion).
4. Where it is not possible to give a clear (unqualified) opinion, International Standards on Auditing require auditors to qualify their opinion and provide an explanation as part of their opinion. This occurs, for example, where there are inadequate records to support an entry in the accounts.

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5. This report provides further explanations about the reasons why it is not possible to provide unqualified opinions on aspects of the Government's 2013 accounts.

## Conclusions from the audit of the 2013 accounts

6. As stated in my audit certificate, I qualified my presents fairly audit opinion on the 2013 accounts. This is because the Government of Anguilla has not maintained adequate records to provide sufficient evidence to support the figures disclosed in the accounts for:
- advances and deposits;
  - arrears of revenue; and
  - remissions.
7. In addition, two further qualifications were required because:
- The accounts did not include a statement outlining the details of remissions, write-offs and settlements as required by the Act.
  - Accounting policy note 1.7 requires advances and deposits to be recorded on a gross basis (ie total receipts and payments shown separately) in accordance with the cash IPSAS. These items are accounted for on a net basis (ie receipts and payments being combined and therefore netted off). Net accounting is contrary to the requirements of the cash IPSAS.
8. I qualified my regularity opinion as the Government of Anguilla had:
- Not complied with the requirements of the Financial Administration and Audit Act 2010 in relation to the authority for approving reallocation and virement warrants.
  - Not maintained adequate records for property tax, interim stabilisation levy and taxes on domestic goods and services. As a result, I was not able to obtain adequate assurance that all taxes and levies due to the Government had been identified for collection.
  - Not complied with the requirements of the Financial Administration and Audit Act 2010 in relation to authorising advances from the Consolidated Fund.
  - Not complied with legislation when approving remissions.
9. The majority of the issues identified in my report have been raised in my reports in relation to 2011 and 2012 and also by the preceding Chief Auditor. In general, the problems arose from:
- non-compliance with statutory requirements;
  - inadequate and/or incomplete audit trails supporting the figures in the accounts and linking them to supporting information and reconciliations; and
  - inadequate controls and procedures.
10. Despite the above comments, some progress has been made to address the issues raised in regard to prior year accounts. For example, in 2013 there was a better audit trail to evidence the calculation of customs duties, better records of taxes and levies on domestic goods and services (though not improved sufficiently to remove my qualification) and improved (though still not complete) bank reconciliations.

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11. In order to ensure proper accountability for the use made by the Government of Anguilla of the resources made available to it by the House of Assembly, and to ensure that all revenues due to the government are collected, it is essential that the issues identified in this report are addressed. Improved controls over the identification and collection of revenues is particularly important in the current difficult financial climate.
  12. During the audit, my team experienced significant delays in obtaining responses to some of the queries raised and there were also delays in implementing requested changes to the accounts.
  13. The production of timely audited accounts is a key part of ensuring accountability for the use of public funds. The audit certificate on the 2013 accounts is being issued over two years after the end of the reporting period. Whilst this represents an improvement over the 2012 accounts, such a time delay undermines public accountability and undermines future years' budgeting and spending plans. Having robust financial information is critical to the Government at a time when it is being called upon to make significant policy and service decisions to balance its budget.
  14. It is encouraging to report that the Government has already taken steps to produce its accounts more quickly after the year-end and we are working with the Government to bring the audits of those accounts to a close over a shorter period.
  15. Clearing the backlog of accounts for 2014 and 2015 is a key priority for me and the Finance Department. My staff will continue to work with the Government officers to improve financial controls and the quality of the accounts and their supporting working papers.
  16. The Government now needs to take steps to improve:
    - co-ordination between Ministries to ensure that the information provided to Treasury to compile the accounts is more robust and complete; and
    - its financial processes to ensure all revenue due is collected.
  17. The second part of my report considers the significant financial challenges that the Government faces, and the need to ensure robust long-term financial planning and collection of revenues.
  18. The final part of my report considers the audits of the various agencies. This identifies that:
    - there are significant delays in finalising the audits of these bodies (the audit of some agencies dating back to 2009 are still open); and
    - qualified or disclaimed opinion have been issued by the auditors on the accounts produced by many of these bodies.
  19. This situation undermines public accountability in both the Agencies themselves and the Government. I recommend that the Government takes action to require the agency bodies to bring the accounts up to date and address the issues raised in audit reports.
  20. I am pleased that the House of Assembly has re-established its Public Accounts Committee. I met with Committee in February 2016, and I have been very impressed

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with the progress being made by the Committee and its support staff in developing an effective programme of work.

- 21.** The Committee has received support and training from the Commonwealth Parliamentary Association, to which I have also contributed.
- 22.** The Committee has decided that over the period June to December 2016 it will consider:
  - financial reporting of government agencies;
  - student achievement in primary and secondary schools;
  - arrears of revenue and the identification and collection of amounts due from taxes; and
  - implementation of the banking resolution.
- 23.** I consider that this constitutes a well-balanced and achievable work programme. The Committee offers the potential for the House of Assembly to better hold the Government to account for its stewardship of public money, and contribute to the improvement of services and public financial management in Anguilla.

# Detailed report

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## Qualifications to the 2013 accounts

### Qualified 'presents fairly' opinion on financial statements

24. As stated above, I have qualified my opinion on the accounts in respect of a number of issues identified during the audit, many of which were raised in previous years also.
25. The Government uses a number of systems to record its various transactions. These are briefly explained below to aid understanding of the explanation of the issues raised during the audit. SmartStream, SIGTAS and ASYCUDA are computer-based systems used by the Government, in conjunction with other manual systems and procedures, to record financial transactions. The correct operation and management of these systems is key to producing annual accounts that are complete, accurate and capable of withstanding independent audit:
- SmartStream is an electronic general ledger system that captures transactions either electronically or through manual input. SmartStream is used both as the basis for preparing internal management information and for preparing the Government's annual accounts.
  - SIGTAS is a stand-alone computer system. It is used to record and receipt revenue collected by the Government. The information held on SIGTAS is transferred regularly to SmartStream via a SIGTAS update file.
  - ASYCUDA is a stand-alone computer system used to record and report upon Customs transactions. A summary of Customs receipts is entered onto SIGTAS each day, which in turn updates SmartStream.
26. The following section of my report sets out the reasons for the qualifications to the presents fairly opinion, along with recommendations on how the Government can address them.

### Advances and Deposits (Notes 11 and 12)

27. Advances comprise payments made by the Government of Anguilla to or on behalf of individuals, private sector bodies and certain government agencies; such payments are recoverable from the recipients. Deposits are monies received by the Government from individuals, public and private sector bodies and are held by the Government of behalf of these parties.
28. The Statement of Assets and Liabilities recorded advances of EC\$10.909 million (2012 - EC\$18.987 million) and deposits of EC\$15.965 million (2012 - EC\$28.437 million) at year-end.
29. The significant reductions in the value of both advances and deposits were as a result of the netting off of prior years' revenues received and payments made on behalf of the Air and Seaports Authority.

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30. While I was able to obtain satisfactory audit evidence regarding advances and deposit transactions made during the year, I have been unable to obtain sufficient and satisfactory audit evidence to support the validity of balances brought forward from prior years.
  31. My 2013 opinion is therefore qualified in respect of advances and deposits as the Government of Anguilla was unable to provide sufficient evidence that these balances had not been materially misstated.
  32. To address this issue, the Government should analyse these balances to identify:
    - the individuals, public and private sector bodies to which the advances and deposits relate;
    - the value of the advances and deposits relating to individuals, public and private sector bodies;
    - whether any deposits received can be written off to the Consolidated Fund; and
    - whether advances are still recoverable, and whether any of these balances should be written off as being uncollectable.

Arrears of Revenue (Note 19)

33. Note 19 identifies arrears of revenue at 31 December 2013 totalling EC\$31.7 million (2012 - EC\$22.3 million). The guidance issued by the Treasury states that: 'Heads of Departments are required to maintain records of any amounts in respect of taxes not paid, fees and charges underpaid and any debt and advances for which no repayment due has been received'. These statements are to be submitted annually to the Treasury and should explain how arrears are being pursued.
34. My audit work showed that:
  - returns of outstanding arrears were not submitted by all departments;
  - the Government did not effectively seek to recover outstanding debts (particularly those relating to property tax); and
  - no assessment was made regarding the collectability of outstanding arrears.
35. These weaknesses are best illustrated by the example of property tax, where arrears have increased from EC\$2.4 million in 2010 to EC\$6.3 million by 31 December 2013.
36. As a result, I was unable to obtain sufficient evidence to be able to determine to what extent the balances outstanding at 31 December 2013 were fairly stated.
37. I therefore qualified my audit opinion in this area because of insufficient evidence to support the completeness, accuracy and validity of arrears of revenue shown in the notes to the accounts.
38. To address this issue the Government should ensure that that its own Treasury guidance is adhered to be Heads of Department (as set out in paragraph 33). This will also assist the Government to actively pursue arrears due, including, where necessary, instigating legal proceedings for recovery of debts outstanding.



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Remissions (Note 20)

39. The accounts report that Remissions of Customs Duties and Alien Land Holding Licences totalled EC\$18.603 million during 2013 (2012 - EC\$8.141 million).
40. As in previous years, the Government did not have systems to adequately support the amounts disclosed, in that there was no audit trail between the figures in the accounts and the Remissions approved by Executive Committee. I therefore qualified my audit opinion with regard to this matter because of insufficient evidence to support completeness of the amounts disclosed in the accounts.
41. The Government should ensure that accurate schedules of Remissions are maintained, which are reconciled to relevant authorising Executive Committee minutes (see also below, paragraphs 66 to 68).
42. Section 19 of the Act requires the accounts to include a statement of the remissions made under section 16 and write-offs under sections 17 and 18 of the Act. This statement must specify:
  - the name or names of the persons whose tax, fee or other amount is remitted or whose debt or other obligation is written off;
  - the amount of the remission or write off;
  - in the case of a remission, whether a tax, fee or other amount was remitted; and
  - In the case of a write-off, the nature of the debt or obligation that is written off.
43. No such statement was included in the accounts. I therefore qualified my audit opinion as this information was not included as required.
44. The Government should establish a register to record the information required by the Act, and include this information in the financial statements. This could be linked to the work required to establish the audit trail discussed above.

Net accounting for Advances and Deposits in the Receipts and Payments account

45. The Cash IPSAS requires all transactions in the Receipts and Payments Statement to be accounted for gross basis (ie showing both total receipts and total payments separately) with only certain categories of payment being allowed to be treated on a net basis.
46. Movements in the value of Advances and Deposits are treated on a net basis in the Receipts and Payments Statement. As these transactions do not meet the criteria contained in the Cash IPSAS for net accounting, the treatment does not comply with the standard, and I qualified my opinion accordingly.

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## Qualified opinion on regularity

47. My certificate also refers to a number of qualifications I have had to make to the regularity opinion. These relate to four matters:
- authorisation of reallocation and virement warrants;
  - identification and collection of amounts due from taxes and duties;
  - authorising advances from the Consolidated Fund; and
  - authorisation of remissions.

### Authorisation of reallocation and virement warrants

48. Warrants are used by the Government of Anguilla in order to authorise changes to the budgets as originally agreed by the House of Assembly, and to input these changes to the SmartStream ledger system.
49. In processing these warrants, the Government of Anguilla is required to follow statutory requirements contained in the Financial Administration and Audit Act 2010. Section 29 of the Act states that the Minister of Finance may issue reallocation warrants under his or her hand and Section 30 states that the Minister of Finance under his or her hand may redirect surpluses by means of a virement warrant.
50. As in previous years, the reallocation and virement warrants issued in 2013 were authorised by the Permanent Secretary or Deputy Permanent Secretary Finance, rather than the Minister of Finance.
51. I have therefore qualified my audit opinion as both virement and reallocation warrants were not authorised by the Minister of Finance, as required by the Act.
52. The Government should consider what action it can take to address this issue. One of the difficulties is that very large numbers of reallocation and virement warrants are issued, often of small value. Consideration could therefore be given to grouping together reallocations and virement, into a smaller number of summary adjustments, which makes it more feasible for them to be signed by the Minister.

### Identification and collection of amounts due from taxes and duties

#### **Property tax**

53. During 2013, the Government of Anguilla generated receipts totalling some EC\$3.6 million (2012 - EC\$3.9 million) from property tax.
54. My testing of the collection of property tax showed that the schedule of properties held by Inland Revenue is based on Land and Surveys Department's register. The schedule is periodically updated based on advice from Land and Surveys. However, no reconciliation between the two sets of data is undertaken.
55. It was not therefore possible to obtain assurance that all taxes had been raised in accordance with legislation.
56. To address the issues outlined above, the Inland Revenue Department should:

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- Ensure an annual reconciliation between Land and Surveys Department's register of properties and the schedule used to calculate the annual tax debit. A copy of the working papers used in this exercise should be retained for audit purposes. This should be undertaken prior to issuing the annual tax demands.
  - The calculation of the annual tax debit should be manually checked to ensure completeness. A copy of the working papers used in this exercise should be retained for audit purposes.
  - Actively pursue arrears of property tax.

#### **Interim stabilisation levy**

57. During 2013, the Government of Anguilla generated receipts totalling some EC\$12.4 million (2012 - EC\$13.9 million) from interim stabilisation levy.
58. My testing of the collection of interim stabilisation levy showed that:
- The tax roll is based upon the Ministry of Finance's register of businesses. No reconciliation between the two sets of data is undertaken to ensure the tax roll is complete.
  - The returns submitted by employers/self-employed workers is subjected to only a reasonableness test. The accuracy of returns is not tested back to source data.
59. It was not therefore possible to obtain assurance that all taxes had been raised in accordance with legislation.
60. To address the issues outlined above relating to interim stabilisation levy, the Inland Revenue Department should:
- Ensure an annual reconciliation between the Ministry of Finance's register of businesses and the schedule used by the Inland Revenue Department, in order to test the completeness of the tax roll. A copy of the working papers used in this exercise should be retained for audit purposes.
  - The returns submitted by employers/self-employed workers showing the calculation of the tax due should be checked back to source documents on a sample/cyclical basis to ensure completeness and accuracy. A copy of the working papers used in this exercise should be retained for audit purposes.

#### **Taxes on domestic goods and services**

61. During 2013, the Government of Anguilla generated receipts totalling some EC\$38.3 million (2012 - EC\$53.7 million) from taxes on domestic goods and services.
62. My testing showed that for:
- **Accommodation/tourist tax:** the returns submitted by individual establishments are subjected to a reasonableness test only. The accuracy of returns is not tested back to source data.
  - **Communication levy:** the returns submitted by the various telecommunication companies of the calculation of the levy are reviewed for reasonableness, but no further checks are undertaken to companies' source data.
  - **Bank deposit levy:** the returns submitted by the various banks of the calculation of the levy are reviewed for reasonableness, but no further checks undertaken to companies' source data.

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- **Environmental levy:** the electricity company (ANGLEC) is not required to provide data to allow checking of the levy collected. No checks are undertaken by the Government of Anguilla of ANGLEC's records to check the accuracy of the levy collected.
63. As a result, I was unable to obtain assurance that all the taxes had been calculated in accordance with the relevant statutes and regulations and that all taxes due had been identified correctly for collection. I therefore qualified my opinion on this category of receipts.
64. The Inland Revenue Department should:
- Ensure the completeness of the tax rolls by verifying them to other information held by the Government.
  - Check the returns submitted by tax/levy payers back to source documents on a sample/cyclical basis to ensure the completeness and accuracy of the declarations. A copy of the working papers used in this exercise should be retained for audit purposes.
  - Ensure that all supporting documentation is retained to evidence the calculation of taxes due.

#### Authorisation of advances from the Consolidated Fund

65. Section 44 of the Act requires that:
- advances from the Consolidated Fund are authorised by advance warrant under the hand of the Minister of Finance;
  - shall be recoverable within a period not exceeding 12 months after the end of the financial year in which it was made; and
  - shall not, after deduction of any repayment, in the aggregate exceed \$500,000 at any time or such other amount as may be prescribed by regulation made by the Governor in Council and approved by the House of Assembly.
66. These conditions have not been complied with. Advances are therefore not properly authorised. My regularity opinion has been qualified accordingly.
67. For future years the Government should ensure that advances are properly authorised in accordance with the Act.

#### Authorisation of remissions

68. Section 16 of the Act allows the Governor in Council to approve remissions of taxes etc. Section 16(4) states:
- Remission of a tax, fee or other amount ....shall not exceed \$1,000 or such greater amount in any financial year as may be prescribed by regulation by the Governor in Council with the approval of the House of Assembly.
69. All remissions for 2013 exceeded \$1,000. I was not provided with evidence that the House had approved regulations allowing such remissions.

70. The Government should request the House of Assembly makes the required Regulation.

## Financial health and outlook

71. Following the global financial crisis of 2008 and 2009, the Government of Anguilla experienced a significant reduction in its revenue.
72. It is to the great credit of successive governments that they managed to successfully address the deficits that resulted from these reductions in revenue and, as a result, the Government's finances have been broadly in balance over recent years.
73. However, looking to the future, the Government is facing a number of significant financial challenges. These include:
- Funding the resolution of the banking crisis: in 2013, as a result of financial difficulties, the Anguillan-based banks - National Bank of Anguilla and Caribbean Commercial Bank - were placed in conservatorship by the East Caribbean Central Bank.
  - On 22 April 2016, these banks ceased to carry on banking business, their operations being transferred to a newly established bank, the National Commercial Bank of Anguilla Ltd (NCBA). The NCBA is wholly owned by the Government of Anguilla. As part of the resolution process, the Government of Anguilla is required to provide significant resources in order to capitalise the NCBA and to meet the liabilities of the closed banks.
  - This will require the Government to:
    - raise additional loans in the short term to capitalise the NCBA; and
    - repay other liabilities of the former banks over periods of up to 25 years.
  - Meeting the costs of future Government pensions: the actuarial valuation of pension liabilities included in the 2013 accounts of the Public Sector Pension Fund showed a total liability of some EC\$245 million, analysed as follows in Exhibit 1.

Exhibit 1: Pension liabilities 31 December 2013

	Consolidated Fund	Pension Fund	Police Fund	Total
	EC\$m	EC\$m	EC\$m	EC\$m
Net Projected Liability	74	137	34	245

- These liabilities are not payable immediately, but will need to be met over a period of time, which can extend over 70 years into the future.

- While the Government's annual budget already includes amounts to fund these liabilities, it is likely that the resolution of the banking crisis, which has reduced the interest rates payable on pension fund investments, will require additional funding in future to meet these liabilities.
  - Paying unrecognised creditors: the Government's accounts and budgets are compiled mainly on a cash basis, and do not include accruals to meet unpaid liabilities. However, the draft 2014 accounts (which are currently being audited) include, for the first time, a memorandum statement of outstanding arrears of payments. These indicate that short/medium-term arrears (excluding the pension liabilities outlined above) total some EC\$63 million.
74. Effective collection of revenue due to the Government, in particular revenue arising from taxes and duties, will be critical in ensuring that the Government can meet these obligations.
75. As I note above in the section dealing with the qualifications to my regularity opinion, the Government must ensure that it can identify all the taxes and levies due to be collected.
76. I also drew attention above to my concerns regarding the arrangements to collect arrears of taxes and levies. **Exhibit 2** shows that arrears of revenue have increased significantly over recent years and action is required to ensure that amounts identified as being due to the Government are collected.

**Exhibit 2: arrears of revenue**

Year	Arrears \$m
2010	12.0
2011	19.0
2012	22.3
2013	31.7
2014	39.9*

\* unaudited figure

77. As required by the Fiscal Responsibility Act 2013, the Government annual budget statements now include:
- detailed estimates of receipts and payments for the budget year; and
  - high level estimates of receipts and payments for the following two years.
78. The Government needs to ensure that the issues identified above are fully taken into account in compiling these budgets. The Government should also consider introducing longer term financial projections to ensure the long term sustainability of its plans and finances.

79. The Fiscal Responsibility Act 2013, also requires the Government of Anguilla to keep its borrowing and debt servicing costs within certain limits by the end of 2017. Current performance against these limits is outlined below in **Exhibit 3**.

**Exhibit 3: compliance with the Fiscal Responsibility Act 2013**

Factor	Requirement	Actual 31 December 2013
Net Debt	80% of maximum recurring revenue	87.59%
Debt service	10% maximum recurrent revenue	8.2%
Liquid assets	A minimum of 25% of recurrent expenditure (90 days)	15.8%

80. The need to raise additional borrowing and incur further revenue expenditure to meet the costs of the bank resolution will make it very difficult for the Government to comply with the terms of the Act by 2017. If the terms of the Act are breached:
- the Government is required to develop a plan to remedy the breach within three years (or in exceptional circumstances a longer period agreed by the British Government); and
  - approval must be obtained from the British Government for various actions including incurring further borrowing.
81. The Government should therefore identify the impact of the bank resolution on its borrowing and expenditure and, if necessary, discuss in advance with the British Government how to manage the impact of the additional borrowing.

## Financial reporting of government agencies

82. The term 'government agencies' related to entities set up to deliver objectives on behalf of the Government of Anguilla. These agencies are usually established by statute, and are usually funded by subventions from the Government of Anguilla. In general, they have their own boards, finance staff and financial reporting obligations, and operate at arm's length from Government. But, in most cases, they are funded from public money, and there is therefore a strategic link between the Government of Anguilla and these entities, and a general obligation to ensure that good financial management exists within all government agencies to safeguard public money and to aid the delivery of government objectives.
83. Section 59(2) of the Financial Administration and Audit Act 2010 (the Act) permits me, as Chief Auditor, to accept the audit of the accounts and financial statements of government agencies by independent auditors under certain specified conditions. In all such cases, however, Section 59 (6) and (7) of the Act requires me to issue a certificate of audit and prepare a report to evidence my acceptance of the audit of the independent auditor.

84. In recent years, as they are permitted to do under the Act, a number of the agencies' boards have appointed international firms of accountants to act as their independent auditors. These firms include BDO (which formerly operated as a part of KPMG), based in Anguilla, and Grant Thornton (which formerly operated as a part of PriceWaterhouseCoopers), based in St Kitts.
85. Indicators of the strength and development of good financial management within government agencies are: firstly, the ability of an agency to prepare financial statements for audit in a timely manner and, secondly, the speed with which those audits are completed and the accounts and independent auditor's report are sent to me. A list of government agencies is set out in Exhibit 4 below, together with information on the latest year for which audited accounts have been presented to me as at the date of this report.

Exhibit 4 – Government agencies' audited accounts position

Government Agency	Appointed Auditor	Year for which latest audited accounts	Comments
Anguilla Development Board	KPMG/BDO	2014	
Anguilla National Trust	KPMG for 2004 and 2005, Prestige Consulting 2006-2011	2008	Opinions on 2004 and 2005 opinions disclaimed by auditor. Accounts have been prepared and have been audited up to 2008. However, on advice from the Government, the Trust appointed an auditor in a process that contravenes legislative requirements. I was therefore obliged to disclaim my opinion on these accounts.
Anguilla Health Authority	KPMG/BDO	2013	Opinion on the accounts 2004 to 2013 were disclaimed by the auditor.
Anguilla Tourist Board	KPMG/BDO	2011	
Anguilla Social Security Board (ASSB)	KPMG/BDO	2011	
Public Service Pension Board	Wales Audit Office	2014	



Government Agency	Appointed Auditor	Year for which latest audited accounts	Comments
Financial Services Commission	Grant Thornton	2014	
Air and Seaports Authority	BDO appointed 2012 onwards		

86. As Exhibit 4 shows, several of the agencies have not produced audited accounts for a number of years. I have particular concern about the Anguilla Health Authority where, in effect, acceptable audited accounts have never been produced since the Authority was launched in 2004. The audit opinions for the years 2004 to 2013 were 'disclaimed', ie due to the fundamental problems with the accounts, KPMG were unable to form an audit opinion upon them.
87. I am also concerned that while BDO have only been appointed to undertake the audit of the Air and Seaports Authority from 2012 onwards, the Authority was in fact established on 26 October 2009. Annual accounts that are subject to audit should therefore be prepared for all periods commencing 26 October 2009.
88. It is a matter of great importance that the House of Assembly and the wider Anguillan public are able to hold the Government of Anguilla and its agencies to account for the public money that they spend. In the current financial climate, the timely preparation and audit of accounts is even more important. I therefore look to the agencies' boards, together with the Ministry of Finance and the Government of Anguilla, to take urgent action to secure improvements in the time taken to prepare and submit accounts for audit. Without such improvement, there can be no reliable, audited information upon which to make informed financial decisions for the future.
89. The Public Accounts Committee has included a review of Government Agencies in its work programme. I look forward to its report, and anticipate that it will lead to the improvements required in the financial management of these bodies.



J Herniman  
Chief Auditor - 13 September 2016



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# Government of Anguilla

Report and Accounts of the  
Consolidated Fund

2013

Treasury Department





**Annual Statement of Financial Statements**  
**For the Financial Year**  
**2013**





The following statements were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) – Cash Basis, and the Revised Statutes of Anguilla Chapter F27 - Financial Administration and Audit Act, showing the Law at 15 December 2010.

**Note to Readers**

The Report and Accounts of the consolidated fund for the year ended 31<sup>st</sup> December 2013 were presented before audit examination by the Accountant General for the financial year.

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**STATEMENT OF RESPONSIBILITY**

The Report and Accounts of the consolidated fund have been prepared by the Accountant General in accordance with the International Public Sector Accounting Standards (IPSAS) – Cash Basis, and the Revised Statutes of Anguilla Chapter F27 - Financial Administration and Audit Act, showing the Law at 15 December 2010

The Accountant General is responsible for the compilation and management of the accounts of the Government, and for the custody and safety of public moneys and other resources of the Government. He or she is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within the authority, and properly record the use of all public funds by the Government of the Anguilla.

In preparing these reports and accounts of the consolidated fund, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgments and estimates. To the best of my knowledge, the Report and Accounts of the consolidated fund presents fairly the state of affairs and surplus/deficit of the Government of Anguilla for the fiscal year ended December 2013.

A handwritten signature in black ink is written over a red circular stamp. The stamp contains the word 'ANGUILLA' at the top and 'ACCOUNTANT GENERAL' at the bottom.

Patricia MacDonna (Mrs)  
Accountant General  
12<sup>th</sup> September 2016

**REPORT OF THE ACCOUNTANT GENERAL****Introduction**

The preparation and maintenance of the Reports and Accounts of the consolidated fund of the Government of Anguilla for the Fiscal year ended 31<sup>st</sup> December 2013 are guided by the International Public Sector Accounting Standards (IPSAS) – Cash Basis, and the Revised Statutes of Anguilla Chapter F27 - Financial Administration and Audit Act, showing the Law at 15 December 2010.

The Annual Statements of Public Accounts have been prepared using the modified cash basis of accounting. These statements provide useful information that can be used in assessing the financial activities of the Government during the year and its financial position. It is intended to meet the needs of stakeholders including, taxpayers, members of the legislature, investors and creditors, and the public at large.

During the year, the Treasury Department took the initiative to implement measures in the government's financial reporting systems in an effort to improve the accuracy, quality and reliability of presented information and reports. With the ideology that accuracy and transparency are some of the cornerstones for sound reports, the measures were specifically aimed at providing the general public, stakeholders, decision makers and users of the financial statements with comprehensive and reliable information, showing the positive direction of the Government of Anguilla's financial status. The measures include:

- 1) Completion of outstanding Annual Public accounts for the years 2010, 2011 & 2012.
- 2) Testing how the implementation of Automated Clearing House (ACH) cheque will affect both customers and the Treasury Department.



- 3) Introduction of measures to control expenditure in an effort to spend less or break even with available funds while meeting the expectations of the vendors.
- 4) Introduction of measures to enhance cash management, accounts reconciliation and financial reporting.
- 5) Introduction of programs to ensure all revenue collected is deposited and accounted for on a daily basis.

### **The FY 2013 Fiscal Review**

The 2013 financial year resulted in recurrent expenditure exceeding the recurrent revenue which resulted in a recurrent deficit of XCD \$3.2m. Total revenue collections in 2013 decreased by XCD \$5.6m, as compared to the 2012 revenue. The recurrent expenditure was less than that of the final budget figure of XCD \$185.5m by XCD \$7.8m. However, the total revenue collections were not enough to exceed total expenditure and as a result, a deficit of XCD \$7.4m was incurred. In comparison to 2012's deficit, the Government of Anguilla's deficit dramatically improved from being XCD \$11.3m in 2012, to a contented XCD \$7.4m in 2013.

The Government of Anguilla's Fiscal Reserve Deposits increased from XCD \$29.1m in 2012 to XCD \$29.4m in 2013. This represents growth in the fiscal reserves despite economic adversity.

### **The FY 2013 Budgeted Review**

At the onset of the fiscal year 2013, the budget was passed at the House of Assembly, which appropriated a total expenditure of XCD \$214,430,840 comprising the consolidated fund total recurrent expenditure budget of XCD \$185,520,019 and capital expenditure of XCD \$28,910,821. On the other hand, revenue projections were approved with the expectations to

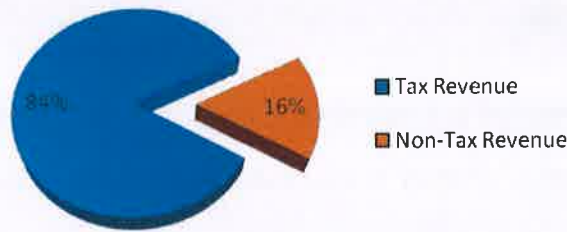


incur a total of XCD \$188,131,839, which comprise of tax and non-tax revenue to earn XCD \$159,176,830 and XCD \$28,955,009, respectively.

**FY 2013 Recurrent Revenue**

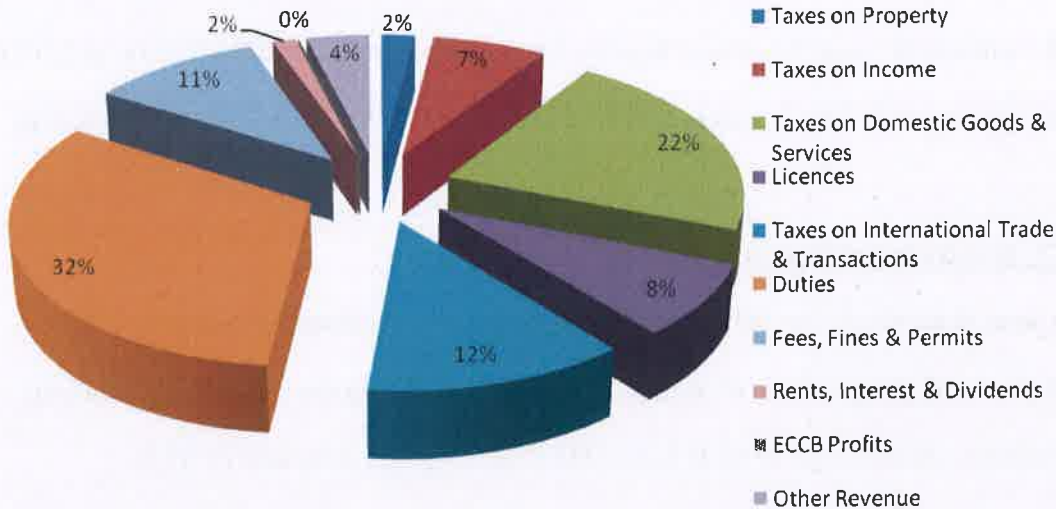
In 2013, the Government of Anguilla’s recurrent revenue collection amounted to XCD \$174.5m, of which 84% (XCD \$146.6m) are from tax revenue as illustrated in the chart below.

**Chart 1: Total Recurrent Revenue**



The Government’s major revenue generators are Taxes on domestic good and services and Duties which jointly amount to 54% (XCD \$94.8m). In addition, fees, fines and permits contribute 66% of non-tax revenue. The chart and table below provides further analysis of revenue collections.

**Chart 2: Analysis of Recurrent Revenues**



**Table 1: Actual and Estimated Recurrent Revenue: 2012 - 2013**

Tax Revenue	2013	2013	2012	2013		2013 vs 2012	
	Estimates	Actual	Actual	Actual vs Estimates		Actual	
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	%	XCD\$000	%
Taxes on property	4,900	3,623	3,911	(1,277)	-26%	(288)	-8%
Taxes on Income	14,250	12,396	13,859	(1,854)	-13%	(1,463)	-12%
Taxes on Domestic goods and services	49,691	38,321	53,711	(11,370)	-23%	(15,390)	-29%
Licences	13,128	14,091	17,592	963	7%	(3,501)	-20%
Taxes, intl Trade and Transaction	16,161	21,699	12,505	5,538	34%	9,194	74%
Duties	61,047	56,486	53,734	(4,561)	-7%	2,752	5%
fees, fines and Permits	17,403	18,537	17,355	1,134	7%	1,182	6%
Rent Interest and dividends	5,058	2,521	2,494	(2,537)	-50%	27	1%
ECCB profits	100	12	40	(88)	-88%	(28)	-70%
Other revenue	6,394	6,844	4,895	450	7%	1,949	40%
<b>Total</b>	<b>188,132</b>	<b>174,530</b>	<b>180,096</b>	<b>(13,602)</b>	<b>-153%</b>	<b>(5,566)</b>	<b>-12%</b>

As seen in the table above, total recurrent revenues of XCD \$174.5 million fell short of the projected revenue target of XCD \$188.1 million by XCD \$13.6 million, with majority of the short fall stemming from Taxes on domestic goods and services. In comparison to the total recurrent revenue for the fiscal year 2012, revenue was less by XCD \$5.5 million, which was mainly due to Taxes on domestic goods and services performing XCD \$15.3 million better in 2012. Duties and Taxes on Domestic Goods and Services continue to be the highest revenue generators. Together they accounted for 54% of the total recurrent revenue for 2013, but they were both below the projected budgeted expectations.

Taxes on Domestic Goods and Services in 2013 accounted for 22.0% of total government earnings. Fines, fees and permits and Taxes, International Trade and Transaction tax together represented 23% of earnings, contributing 11% and 12% respectively. An interim tax – Taxes on income (Stabilization Levy) was introduced in 2011, and contributed XCD \$12.3 million to the year's recurrent revenues.



The analysis of the Non-recurrent revenues is presented below:

**Table 2: Total Non-Recurrent Revenues: 2012 - 2013**

Non-Recurrent revenues	2013	2012
	Actual	Actual
	XCD \$	XCD \$
Capital Revenue	\$ 15,723	\$ 11,639
Increase in Deposits	\$ -	\$ 4,227
Increase in Fiscal reserves	\$ 8,078	\$ -
<b>Total Non-Recurrent revenues</b>	<b>\$ 23,801</b>	<b>\$ 15,866</b>

The revenue collected for the year 2013 as capital revenue comprises of a United Kingdom grant for road development in the amount of XCD \$2.4 million and budgetary support from the European Development Fund (EDF) in the amount of XCD \$13.2 million.

### FY 2013 Recurrent Expenditure

The recurrent expenditure for the year 2013 was XCD \$177.688 million, which represents a saving in expenditure of XCD \$7.8 million when compared to the approved budget. However, when compared to the year 2012, expenditure was higher by XCD \$5.8 million in 2013. The Total expenditure and the details of payments are analyzed below.

**Table 3: Total Recurrent Expenditure by Type of Expenditure: 2012 - 2013**

Recurrent Expenditure	2013	2013	2012	2013		2013 vs 2012	
	Estimates	Actual	Actual	Actual vs estimates		Actual	
	XCD \$	XCD \$	XCD \$	XCD \$	%	XCD \$	%
Personal Emoluments	\$ 85,587	\$ 79,930	\$ 79,559	\$ (5,657)	-7%	\$ 371	0%
Goods & Services	\$ 37,613	\$ 36,610	\$ 33,202	\$ (1,003)	-3%	\$ 3,408	10%
Transfers & Subsidies	\$ 46,120	\$ 45,911	\$ 44,698	\$ (209)	0%	\$ 1,213	3%
Social Services	\$ 4,860	\$ 5,568	\$ 5,267	\$ 708	15%	\$ 301	6%
Other Expenditure	\$ 1,000	\$ 562	\$ 773	\$ (438)	-44%	\$ (211)	-27%
Special Expenditure	\$ 8,840	\$ 9,106	\$ 8,391	\$ 266	3%	\$ 715	9%
Restricted Expenditure	\$ 1,500	\$ -	\$ -	\$ (1,500)	-100%	\$ -	0%
<b>Total</b>	<b>\$ 185,520</b>	<b>\$ 177,688</b>	<b>\$ 171,890</b>	<b>\$ (7,832)</b>	<b>-5%</b>	<b>\$ 5,798</b>	<b>3%</b>

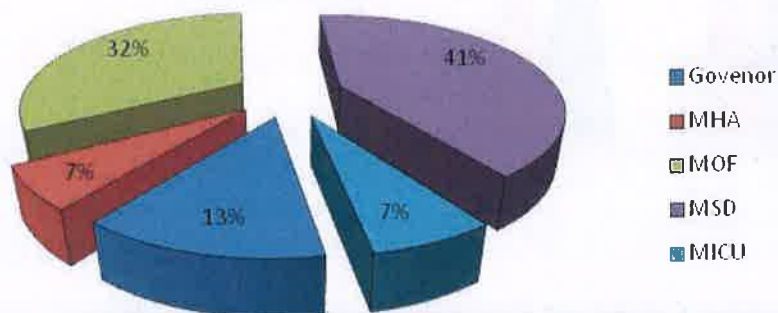
The table below depicts actual recurrent expenditure by each Ministry in table 4 below.



**Table 4: Actual and Estimated Recurrent Expenditure by Ministry: 2012 - 2013**

Recurrent Expenditure MINISTRY	2013	2013	2012	2013		2013 vs 2012	
	Estimate	Actual	Actual	Actual vs estimates		Actual	
	XCD \$	XCD \$	XCD \$	XCD \$	%	XCD \$	%
Govenor	\$ 26,507	\$ 23,207	\$ 24,156	\$ (3,300)	-12%	\$ (949)	-4%
MHA	\$ 12,371	\$ 11,657	\$ 11,796	\$ (713)	-6%	\$ (139)	-1%
MOF	\$ 61,510	\$ 56,989	\$ 55,080	\$ (4,521)	-7%	\$ 1,909	3%
MSD	\$ 72,094	\$ 72,975	\$ 69,849	\$ 881	1%	\$ 3,126	4%
MICU	\$ 13,038	\$ 12,859	\$ 11,009	\$ (179)	-1%	\$ 1,850	17%
<b>TOTAL</b>	<b>\$ 185,520</b>	<b>\$ 177,688</b>	<b>\$ 171,890</b>	<b>\$ (7,832)</b>	<b>-4%</b>	<b>\$ 5,798</b>	<b>3%</b>

**Recurrent Expenditure by Ministries**

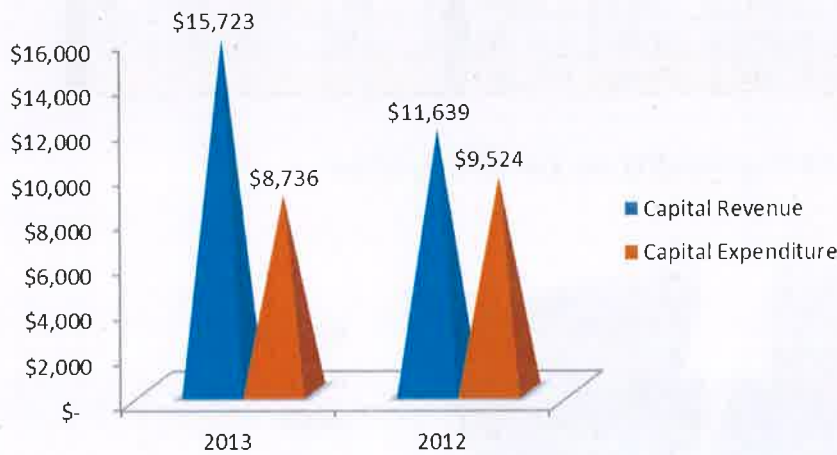




**Recurrent and Capital Balances**

The capital revenue and expenditure in Table 5 and Graph 1 below shows the Government of Anguilla’s capital receipts favorably, significantly exceeding their capital expenditure for both 2012 and 2013.

**Capital Revenue and Expenditure: 2013 vs 2012**



**Table 5: Variance between Capital and Recurrent Revenue and Expenditure**

Variance between Revenue and Expenditure	Actual	Actual	Actual
	XCD \$000	XCD \$000	XCD \$000
	2013	2012	2013 vs 2012
Capital Revenue	\$ 15,723	\$ 11,639	\$ 4,084
Capital Expenditure	\$ 8,736	\$ 9,524	\$ (788)
Recurrent Revenue	\$ 174,529	\$ 180,096	\$ (5,567)
Recurrent Expenditure	\$ 177,688	\$ 171,890	\$ 5,798

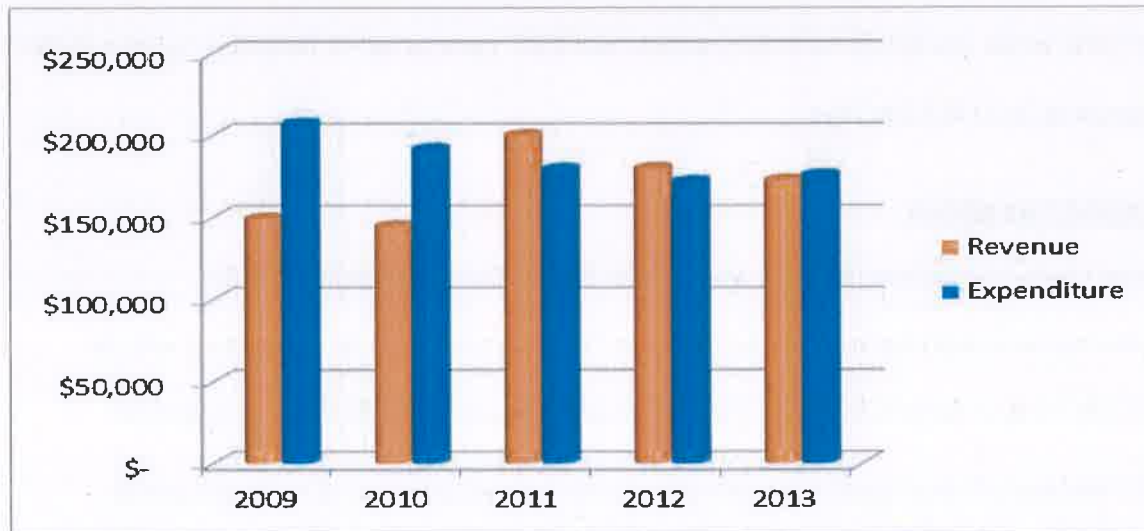
For the year 2013, both the total recurrent and capital expenditure equaled XCD \$186.4 million. However, capital and recurrent revenue equaled XCD \$190.3 million, which generated a surplus of XCD \$5.1 million. The above table reflects the overall performance of both the capital and recurrent revenue and expenditure for the fiscal years 2012 and 2013.





Graph 2 compares total recurrent revenue to total recurrent expenditure over a five (5) year period (2009 – 2013).

**Graph 2: Comparison of Recurrent Revenue and Recurrent Expenditure 2009 -2013**



As depicted by Graph 2 above, recurrent revenue had a slight decline in 2013, dropping to XCD \$174.5m as compared to the 2012 and 2011 figures of XCD \$180.1m and XCD \$200.2m respectively. Expenditure rose comparatively over the same period, to XCD \$177.7m. Recurrent expenditure surpassed recurrent revenue by 1%.

### **Contribution to Fiscal Reserves**

Fiscal Reserves are held by the Government of Anguilla as a means of managing cash flow given the changes in the economic climate. This also is a requirement as per Borrowing Guidelines agreed with the United Kingdom Government.

At the end of 2013, the Government of Anguilla ended with fiscal reserves totaling XCD \$29.5 million, compared to XCD \$29.1 million in 2012. Despite of the economic adversity, Government of Anguilla added slight but acknowledgeable funds to their reserves.

**Capital Revenue**

The Government of Anguilla realized capital revenue during the 2013 period totaling XCD \$15.7 Million. These funds were contributed from a United Kingdom grant to aid in the development of roads in the amount of XCD \$2.4 million and EDF grant to aid in budgetary support in the amount of XCD \$13.2 million.

**Capital Expenditure**

Total Capital expenditure for 2013 amounted to \$8.7m. The Department of Public Administration had responsibility for \$0.6m or 7% of the year's capital expenditure with the entirety of these funds being utilized in the Disaster Mitigation and Recovery programme.

The Ministry of Home Affairs (MHA) spent \$2.6m from their Environment Development programme representing 30% of total capital expenditure.

The Ministry of Finance and Economic Development (MOF) accounted for \$2.0m or 23% of the capital expenditure for 2013. The two largest spending capital programmes under the Ministry of Finance and Economic Development were the Tax reform, and the Tourism Sector Development each of which totaled \$1.4m for the period.

The Ministry of Social Services (MSD) accounted for \$0.4m or 3% of the capital expenditure for 2013. The largest spending capital programmes under the Ministry of Social Services was Education development which totaled \$0.3m for the period.

The Ministry of Infrastructure Communications and Utilities (MICU) accounted for \$3.2m or 37% of the capital expenditure for 2013. The largest spending capital programmes was Road Development which engulfed a totaled XCD \$2.5m for the period 2013.



Table 6 illustrates the breakdown by Ministry of locally funded capital expenditure for the 2013 fiscal year.

**Table 6: Actual and Estimated Locally Funded Capital Expenditure: 2012 - 2013**

Ministry	2013 Estimate XCD \$	2013 actual XCD \$	2012 Actual XCD \$
Public Admin	\$ 250	\$ 640	\$ 4,396
MHA	\$ 2,073	\$ 2,599	\$ 119
MOF	\$ 11,389	\$ 1,961	\$ 3,732
MSD	\$ 6,645	\$ 358	\$ 567
MICU	\$ 8,554	\$ 3,178	\$ 710
<b>Total</b>	<b>\$ 28,911</b>	<b>\$ 8,736</b>	<b>\$ 9,524</b>

### Advances and Deposits

The Advances and Deposits accounts are used for temporary transactions which cannot be charged to an appropriation account or which by virtue of their purpose must be kept separate from the appropriation accounts. Both deposits and advances are classified under three broad headings namely, Public Officers (Departmental), Individuals and Other Governments and International Organizations.

Advances are reimbursable payments made by the Government of Anguilla. Advances decreased from XCD \$19.0m in 2012 to XCD \$10.9m in 2013 resulting largely from advances given to the Air and Seaports Authority in previous years.

Deposits also decreased by XCD \$12.4m in 2013. These deposits are mainly comprised of amounts attributable to the Department of Commercial Registry, the Department of Land and Surveys, the Labor Department, and the Treasury Department, which together accounted for XCD \$12.2m of all deposits totaling XCD \$16.0m held by the Government of Anguilla.

**Public Debt and Contingent Liabilities**

The long term liabilities of the Government of Anguilla are composed of both foreign and domestic debt. Long term debt decreased from \$202.6m in 2012 to \$196.1m in 2013. Foreign debt fell from XCD\$158.2m in 2012 to \$157.2m in 2013. There were no new loans for 2013 and domestic debt declined from \$44.4m in 2012 to \$38.8m in 2013. Contingent liabilities for the year consisted of loans to third parties such as the Anguilla Tourist Board and the Anguilla Development Board. At the end of 2013 Government's guaranteed debt showed at \$14.8m, indicative of a 12% decrease from the 2012 figure of \$16.6m.

**Loans made from the Consolidated Fund**

The value of medical loans made in 2013 reduced by 74% compared to 2012.

**Arrears of Revenue**

Arrears of Revenue increased by 47% compared to the 2012 fiscal year. This increase was attributed largely to unpaid accommodation tax, property taxes, lease agreements, and customs bonds.

**Remissions, Write Offs and Settlements**

Exemptions from custom duties by the Government of Anguilla increased by \$12.6m, or 380%, in 2013. Similarly, compared to the 2012 exemption figure of \$4.8m, the Alien Landholding License exemptions decreased by \$2.1m in 2013.

**Gifts**

There was a slight decrease in the value of gifts made to the Government in 2013. As with previous years, most gifts were made to the Albena Lake-Hodge Comprehensive School in conjunction with Education Department and Disaster Management with smaller donations made to the Public Library, and the Department of Information & Broadcasting.



**Acknowledgements**

I wish to say thanks to the staff of the Treasury Department, Ministry of Finance and DITES for assisting in the completion of the 2013 financial report.

A red circular stamp with the text 'ANGUILLA' at the top and 'ACCOUNTANT GENERAL' at the bottom. In the center, there is a handwritten signature in blue ink.

.....  
Patricia MacDonna (Mrs)

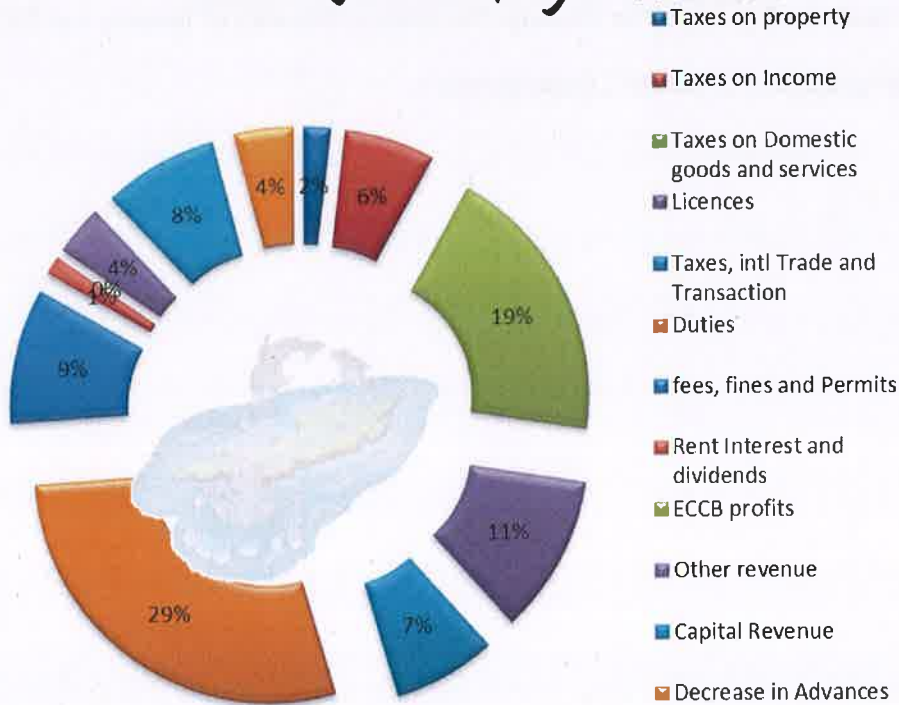
Accountant General

12<sup>th</sup> September 2016

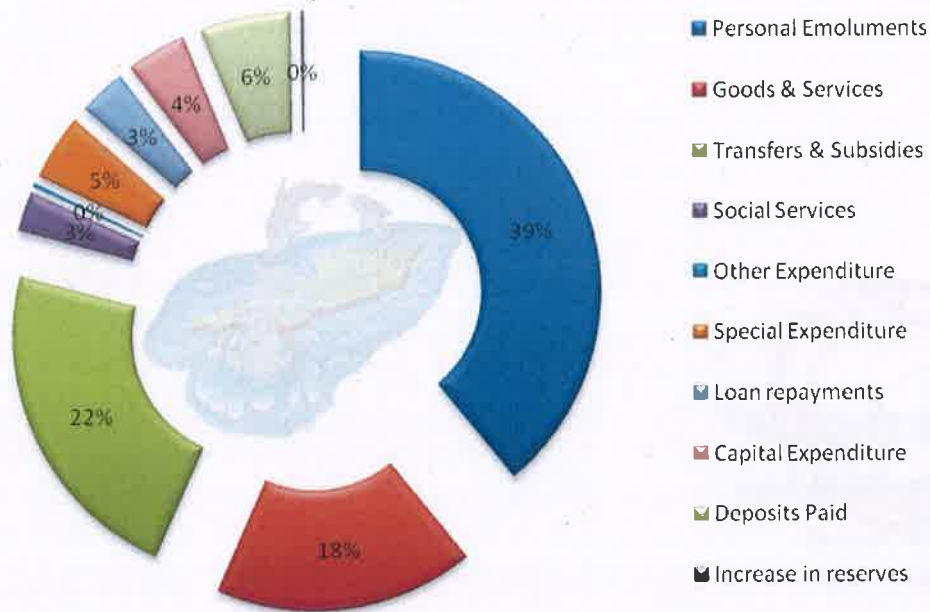


HIGHLIGHTS

## Total Revenue \$198 Million

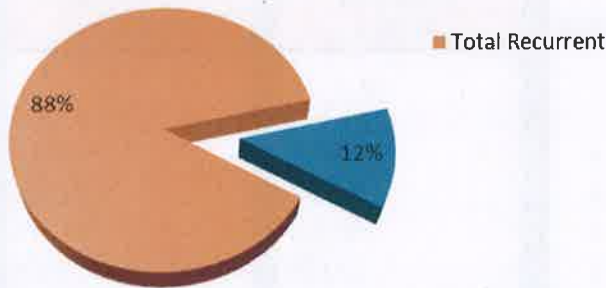


## Total Expenditure \$206 Million

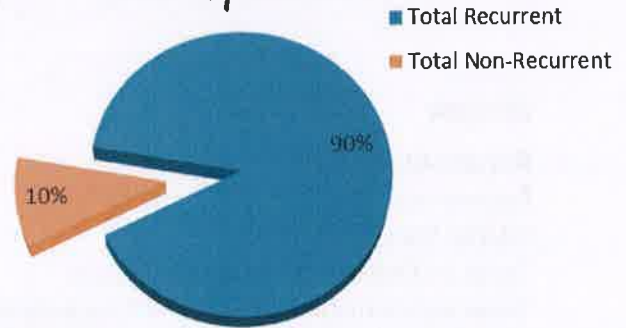




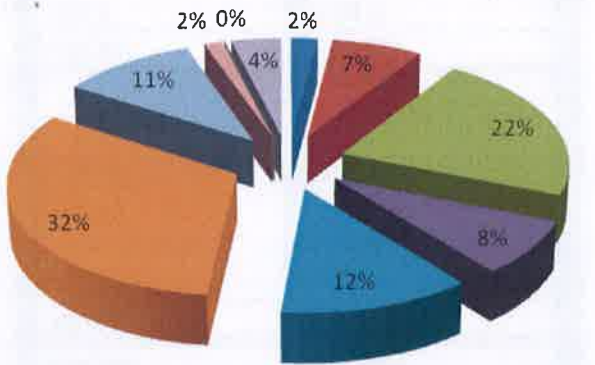
*Total Revenues*



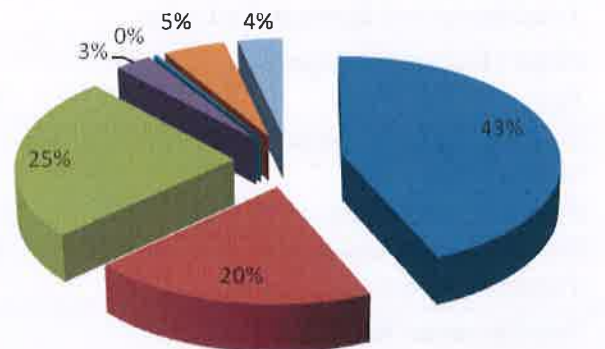
*Total Expenditure*



*Analysis of Recurrent Revenues*



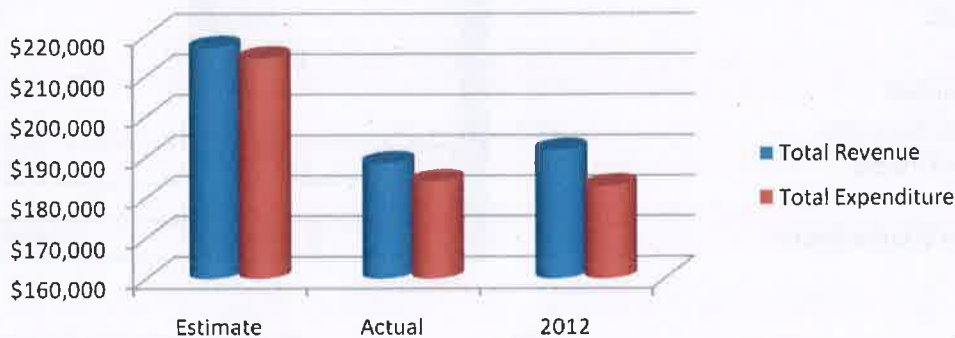
*Analysis of recurrent Expenditure*



- Taxes on property
- Taxes on Domestic goods and services
- Taxes, intl Trade and Transaction
- fees, fines and Permits
- ECCB profits
- Taxes on Income
- Licences
- Duties
- Rent Interest and
- Other revenue

- Personal Emoluments
- Goods & Services
- Transfers & Subsidies
- Other Expenditure
- Loan repayments
- Social Services
- Special Expenditure

*Recurrent & Capital Revenue & Expenditure Comparison*



**Statement No. 1 - Statement of financial performance  
for the financial year ended 31st December 2013**

	NOTES	Fiscal Year Ended 31-Dec-13 XCD \$	Fiscal Year Ended 31-Dec-12 XCD \$
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Property tax	3	3,623	3,911
Interim Stabilization Levy	3	12,396	13,859
Taxes on Domestic Goods and Services	3	38,321	53,711
Taxes on International Trade and Transactions	3	21,699	17,592
Licences	3	14,091	12,505
Duties	3	56,486	53,734
Fees, Fines & Permits	3	18,537	17,355
Rents, Interest & Dividends	3	2,521	2,494
ECCB Profits	3	12	40
Other Revenue	3	6,844	4,895
<b>Total Recurrent Revenue Collected</b>		<b>174,530</b>	<b>180,096</b>
<b>Other Revenue Receipts</b>			
Proceeds from Loans	17.1	-	-
External Capital Revenue	7	15,723	11,639
Increase in Deposits	13	-	4,227
Decrease in Advances	12	8,078	-
Drawdown on Fiscal Reserves	14.1	-	-
<b>Total Other Revenue receipts</b>		<b>23,801</b>	<b>15,866</b>
<b>Total Revenue Received</b>		<b>198,331</b>	<b>195,962</b>
<b>Operating Expenditure</b>			
<b>Recurrent Expenditure</b>			
Personal Emoluments	5	(79,930)	(79,559)
Goods and Services	5	(36,610)	(33,201)
Transfers and Subsidies	5	(45,911)	(44,699)
<b>Total Recurrent Expenditure</b>		<b>(162,451)</b>	<b>(157,459)</b>
<b>Other Cost Items</b>			
Loan Repayments	17.1	(6,548)	(6,614)
Special Expenditure	5	(9,106)	(8,391)
Social Services	5	(5,568)	(5,267)
Other Expenditure	5	(562)	(773)
Deposits paid	13	(12,472)	-
Increase in Advances	12	-	(6,808)
Increase in Fiscal Reserves	14.1	(372)	(12,424)
<b>Total Other Cost Items</b>		<b>(34,629)</b>	<b>(40,277)</b>
<b>Total Recurrent Expenditure</b>		<b>(197,080)</b>	<b>(197,736)</b>



**Development Fund (Capital Projects) Expenditure**

Capital Expenditure

8

(8,736)

(9,524)

**Total Operating Expenditure**

(205,816)

(207,260)

Suplus/(Deficit) for the period

(7,485)

(11,298)

**Attributed to:**

Consolidated Fund

1-2.

(7,485)

(11,298)

**GOVERNMENT OF ANGUILLA  
CONSOLIDATED FINANCIAL STATEMENTS  
STATEMENT OF CASH RECEIPTS AND PAYMENTS  
FOR YEAR ENDING 31ST DECEMBER 2013**

<b>RECEIPTS</b>	Note	2013		2012	
		XCDS000		XCDS000	
		Receipts/ (Payments)		Receipts/ (Payments)	
		Actual		Actual	
<b>Description</b>					
<b>Tax Revenue</b>					
Property tax	3	3,623		3,911	
Interim Stabilization Levy	3	12,396		13,859	
Taxes on Domestic Goods and Services	3	38,321		53,711	
Taxes on International Trade and Transactions	3	21,699		17,592	
Licences	3	14,091		12,505	
Duties	3	56,486		53,734	
			<b>146,616</b>		<b>155,312</b>
<b>Non-Tax Revenue</b>					
Fees, Fines & Permits	3	18,537		17,355	
Rents, Interest & Dividends	3	2,521		2,494	
ECCB Profits	3	12		40	
Other Revenue	3	6,844		4,895	
			<b>27,914</b>		<b>24,784</b>
<b>Loans</b>					
Proceeds from Loans	17.1	-	-	-	-
<b>Capital Receipts</b>					
External Capital Revenue	7	15,723		11,639	
			<b>15,723</b>		<b>11,639</b>
<b>Non-budget Items</b>					
Increase in Deposits	13			4,227	
Decrease in Advances	12	<b>8,078</b>		-	
Drawdown on Fiscal Reserves	14.1	-		-	
			<b>8,078</b>		<b>4,227</b>
<b>Total Receipts</b>			<b>198,331</b>		<b>195,962</b>

PAYMENTS	Note	2013		2012	
		XCDS000		XCDS000	
		Receipts/ (Payments)		Receipts/ (Payments)	
		Actual		Actual	
Description					
<b>Operations</b>					
Personal Emoluments	5	(79,930)		(79,559)	
Goods and Services	5	(36,610)		(33,201)	
			<b>(116,540)</b>		<b>(112,760)</b>
<b>Transfers</b>					
Transfers and Subsidies	5	(45,911)	<b>(45,911)</b>	(44,699)	<b>(44,699)</b>
<b>Loans and Interest Repayments</b>					
Loan Repayments	17.1	(6,548)		(6,614)	
Special Expenditure	5	(9,106)		(8,391)	
			<b>(15,654)</b>		<b>(15,005)</b>
<b>Capital Payments</b>					
Capital Expenditure	8	(8,736)	<b>(8,736)</b>	(9,524)	<b>(9,524)</b>
<b>Social Services Payments</b>					
Social Services	5	(5,568)	<b>(5,568)</b>	(5,267)	<b>(5,267)</b>
<b>Other Payments</b>					
Other Expenditure	5	(562)	<b>(562)</b>	(773)	<b>(773)</b>
<b>Non-budget Items</b>					
Deposits paid	13	(12,472)		-	
Increase in Advances	12			(6,808)	
Increase in Fiscal Reserves	14.1	(372)		(12,424)	
			<b>(12,844)</b>		<b>(19,232)</b>
<b>Total Payments</b>			<b>(205,816)</b>		<b>(207,260)</b>
<b>NET RECEIPTS/(PAYMENTS)</b>			<b>(7,485)</b>		<b>(11,298)</b>
<b>Cash at beginning of year</b>	2		(7,945)		3,353
<b>Increase / (Decrease) in Cash</b>			(7,485)		(11,298)
<b>Cash at end of year</b>	2		<b>(15,430)</b>		<b>(7,945)</b>

**GOVERNMENT OF ANGUILLA**

Statement No. 3

**GOVERNMENT OF ANGUILLA  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER 2013**

	NOTE	2013		2012	
		XCDS000	XCDS000	XCDS000	XCDS000
<b>ASSETS</b>					
Cash and Bank				-	
Advances	12	10,909		18,987	
Fiscal Reserve Deposits	14	29,472		29,100	
<b>TOTAL ASSETS</b>			40,381		48,087
<b>LESS</b>					
<b>LIABILITIES ( less than one year)</b>					
Cash and Bank	2	(15,430)		(7,945)	
Deposits	13	(15,965)		(28,437)	
			(31,395)		(36,382)
<b>NET CURRENT ASSETS / (LIABILITIES)</b>			<b>8,986</b>		<b>11,705</b>
<b>LONG TERM LIABILITIES</b>					
Long Term Liabilities	11/17	(196,126)		(202,674)	
			(196,126)		(202,674)
<b>NET ASSETS / (LIABILITIES)</b>			<b>(187,140)</b>		<b>(190,969)</b>
<b>REPRESENTED BY:</b>					
<b>GOVERNMENT EQUITY</b>					
Consolidated fund	10	(187,140)		(190,969)	
			(187,140)		(190,969)
			<b>(187,140)</b>		<b>(190,969)</b>

  
 Mrs P. MacDonna  
 Accountant General

12<sup>th</sup> September 2016

## Statement No. 4

**Government of Anguilla**  
**Consolidated Statement of Cash Flows**  
**For the Year Ended December 31, 2013**

	Note	Financial year	Financial year
		Ended	Ended
		31-Dec-13	31-Dec-12
		XCD \$000	XCD \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Taxation	Receipts Statement	146,616	155,312
Non-tax revenue and other	Receipts Statement	27,914	24,784
Capital Expenditure Payments	Payments Statement	(8,736)	(9,524)
Other recurrent expenditure payments	Payments Statement	(6,131)	(6,040)
Increase in Advances	Payments Statement	-	(6,808)
Transfers - Payments	Payments Statement	(45,911)	(44,699)
Operations - Payments	Payments Statement	(116,540)	(112,760)
Interest - Payments	Payments Statement	(9,106)	(8,391)
Increase in short term deposits	Payments Statement	-	4,227
Deposit payments	Payments Statement	(4,591)	-
Net Decrease in Loans and Advances Issued	Receipts Statement	197	-
<b>Net Cash Flows from Operating Activities</b>		<b>(16,288)</b>	<b>(3,899)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fiscal Reserve	Payments Statement	(372)	(12,424)
External Capital Revenue	Receipts Statement	15,723	11,639
Loan repayments	Payments Statement	(6,548)	(6,614)
<b>Net Cash flow from Investing Activities</b>		<b>8,803</b>	<b>(7,399)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Receipt of Foreign Debt		-	-
Receipt of Domestic Debt		-	-
<b>Net Cash flow from Financing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH AND C. CASH AND CASH EQUIVALENTS AT BEGINN</b>	Statement #2	<b>(7,486)</b>	<b>(11,298)</b>
	Statement #2	<b>(7,945)</b>	<b>3,353</b>
<b>CASH AND CASH EQUIVALENTS AT END OF</b>	2	<b>(15,431)</b>	<b>(7,945)</b>

**NOTES TO THE FINANCIAL STATEMENTS****Note 1: ACCOUNTING POLICIES****1.1 Basis of Preparation**

The Statement of Accounts for the Government of Anguilla is prepared using the International Public Sector Accounting Standards (IPSAS). The Government of Anguilla is compliant with Part 1 of IPSAS Cash Basis. The presentation of accounts is also governed by the Revised Statutes of Anguilla, Chapter F27, Financial Administration and Audit Act and directions issued by the Minister of Finance.

The cash basis of accounting recognises transactions and events only when cash (including cash equivalents) is received or paid by the entity. The Financial Statements prepared under the cash basis provide information about the sources of cash raised during the period, the purpose for which cash was used, and the cash balance at the reporting date.

In these financial statements, a Statement of Financial Assets and Liabilities, statement of financial performance, Cash flow statement and and Note 9-22 Statement of Contingent Liabilities with notes are prepared in accordance with the requirements of the Financial Administration and Audit Act referred to above and not for the purposes of the disclosure of Assets and Liabilities and other disclosures within the meaning of Part 2 of Cash based IPSAS.

**1.2 Structure of the accounts**

In accordance with updated directions issued by the Minister of Finance the structure of the 2013 accounts have been revised, relative to the 2012 accounts as follows:

1. Inclusion of a:
  - statement of financial performance, compiled on cash basis (Statement 1)
  - Consolidated statement of cashflows (Statement4)
2. Reclassification of the statement of assets and liabilities as a primary statement (Statement 3) rather than as a note to the accounts.

### **1.3 Reporting entity**

The Government of Anguilla is a Public Sector organisation that operates within Anguilla.

The financial statements are prepared by the Treasury Department of Anguilla for and on behalf of the Government of Anguilla.

The consolidated financial statements for the Government include five Government Ministries:

H E The Governor

Ministry of Home Affairs, Lands & Physical Planning

Ministry of Finance, Economic Development, Investment, Commerce &

Ministry of Social Development

Ministry of Infrastructure, Communications, Utilities, Agriculture & Fisheries

The accounts of Statutory Bodies and other entities in which the Government of Anguilla has an interest are not consolidated within the Statement of Accounts. The bodies and other entities are governed by specific legislation which requires that their financial results are accounted for and published separately and are outside of the consolidation boundary for these financial statements as interpreted by the Government of Anguilla.

**1.4 Capital Payments**

Payments made to acquire, create or to add to the value of an existing fixed asset with a useful life that extends beyond more than one year are classed as capital payments

**1.5 Reporting Currency**

The reporting currency is Eastern Caribbean Dollars (XCD\$).

**1.6 Foreign Currency Transactions**

The Government operates bank accounts, makes payments and receives income in foreign currencies: the most predominant of these being the US dollar. All transactions made or balances held in these currencies are converted into EC dollars for the purposes of these accounts at the exchange rate at the date of the transaction or at the exchange rate at 31 December whichever is appropriate. Any gains or losses resulting from such transaction of balance are accounted for in the financial statements.

**1.7 Cash Receipts and Payments**

Cash receipts include revenue collected from the recurrent and capital accounts. Cash Payments include expenditure related to the recurrent and capital Under Cash basis IPSAS cash receipts and cash payments may be reported on a net basis where they either (a) arise from transactions recognized in the Statement of Cash Receipts and Payments which are administered on behalf of other parties, or (b) are for items in which the turnover is quick, the amounts large, and the maturities short.

These financial statements report movements in Advances and Deposits as disclosed in Note 12 and 13 in the Statement of Cash Receipts and Payments and this is a departure from cash basis IPSAS as the above conditions for reporting on a net basis are not applicable for these categories of transactions. In addition, non cash movements for write offs and other adjustments relating to Advances and Deposits have not been separately identified and have been reported within the Statement of Cash Receipts and Payments.

**1.8 Authorised for Issue**

The financial statements were authorised for issue by the Accountant General on the date that the Chief Auditor of Anguilla signs the audit certificate. The authorised date for issue is \_\_\_\_\_ 12th September 2016\_.



**Note 2: Cash and Bank**

Balances held in the name of the Government both in Anguilla and Internationally are disclosed by the type and purpose of the account. When the Account refelects a positive balance it is reflected as an asset in the Financial Statements. A negative balance represents a liability in the form of a Bank Overdraft, which is treated as a component part of cash.

Cash comprises of cash in hand, imprest accounts, main bank accounts, deposit accounts and departmental accounts.

**Cash included in the Statement of Cash Receipts and Payments**

CONSOLIDATED FUND		
	2013 XCDS000	2012 XCDS000
Cash in Hand	(50)	3,184
Cash Imprest	-	32
	<b>(50)</b>	<b>3,216</b>
Main Bank Accounts	<b>(20,080)</b>	<b>(13,095)</b>
Crown Agents bank Account	<b>9</b>	<b>8</b>
Deposit Accounts	<b>1,960</b>	<b>1,643</b>
Departmental Bank Accounts	<b>2,730</b>	<b>283</b>
<b>Total Cash and Cash Equivalents</b>	<b>(15,430)</b>	<b>(7,945)</b>

## Note 3: Summary of Recurrent Receipts by Ministry

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Actual Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
110 Taxes on Property	4,900	3,623	(1,277)	3,911	(288)
112 Interim Stabilization Levy	14,250	12,396	(1,854)	13,859	(1,463)
115 Taxes on Domestic Goods and Services	49,691	38,321	(11,370)	53,711	(15,390)
120 Licences	13,128	14,091	963	12,505	1,586
125 Taxes, Intl Trade and Transactions	16,161	21,699	5,538	17,592	4,107
130 Duties	61,047	56,486	(4,561)	53,734	2,752
135 Fees, Fines and Permits	17,403	18,537	1,133	17,354	1,183
140 Rent Interest and Dividends	5,058	2,521	(2,537)	2,494	27
145 ECCB Profits	100	12	(88)	40	(28)
150 Other Revenue	6,394	6,844	450	4,896	1,948
	<b>188,132</b>	<b>174,530</b>	<b>(13,603)</b>	<b>180,096</b>	<b>(5,566)</b>
<b>B Analysed by Ministry</b>					
<b>H E The Governor</b>					
120 Licences	100	243	143	244	(1)
135 Fees, Fines and Permits	271	1,468	1,196	1,468	(0)
150 Other Revenue	120	203	83	219	(16)
	<b>491</b>	<b>1,914</b>	<b>1,422</b>	<b>1,931</b>	<b>(17)</b>
<b>Ministry of Home Affairs. Lands and Physical Planning and Environment</b>					
115 Taxes Domestic Goods & Sevices	-	9,013	9,013	17,545	(8,532)
120 Licences	90	42	(48)	34	8
135 Fees, Fines and Permits	505	6,495	5,990	6,541	(46)
140 Rent Interest & Dividends	-	23	23	24	(1)
150 Other Revenue	245	332	87	324	8
	<b>840</b>	<b>15,905</b>	<b>15,065</b>	<b>24,468</b>	<b>(8,563)</b>

**Ministry of Finance, Economic Development, Investment, Commerce & Tourism**

110	Taxes on Property	4,900	3,623	(1,277)	3,911	(288)
112	Interim Stabilization Levy	14,250	12,396	(1,854)	13,859	(1,463)
115	Taxes on Domestic Goods and Services	49,691	29,308	(20,383)	36,166	(6,858)
120	Licences	12,669	5,919	(6,750)	5,751	168
125	Taxes, Intl Trade and Transactions	16,161	21,699	5,538	17,592	4,107
130	Duties	61,047	56,486	(4,561)	53,734	2,752
135	Fees, Fines and Permits	16,597	10,574	(6,023)	9,346	1,228
140	Rent Interest and Dividends	5,015	2,494	(2,521)	2,466	28
145	ECCB Profits	100	12	(88)	40	(28)
150	Other Revenue	5,927	6,211	284	4,279	1,932
		<b>186,357</b>	<b>148,722</b>	<b>(37,635)</b>	<b>147,144</b>	<b>1,578</b>

**Ministry of Social Development**

120	Licences	200	195	(5)	185	10
135	Fees, Fines and Permits	-	-	-	-	-
140	Rent Interest and Dividends	-	2	2	4	(2)
150	Other Revenue	23	72	49	52	20
		<b>223</b>	<b>269</b>	<b>46</b>	<b>241</b>	<b>28</b>

**GOVERNMENT OF ANGUILLA**

Account Description	Budget	Receipts	Surplus (Shortfall)	Actual	
	XCD\$000	XCD\$000	XCD\$000	Receipts XCD\$000	2013 vs 2012 XCD\$000
<b>Ministry of Infrastructure, Communication, Utilities, Agriculture &amp; Fisheries</b>					
120 Licences	69	7,692	7,623	6,291	1,401
135 Fees, Fines and Permits	30	-	(30)	-	-
140 Rent Interest and Dividends	43	2	(41)	-	2
150 Other Revenue	79	26	(53)	21	5
	<b>221</b>	<b>7,720</b>	<b>7,499</b>	<b>6,312</b>	<b>1,408</b>
<b>Total</b>	<b>188,132</b>	<b>174,530</b>	<b>(13,603)</b>	<b>180,096</b>	<b>(5,566)</b>

**NOTE 4: DETAILED STATEMENT OF CONSOLIDATED FUND RECEIPTS**

**NOTE 4.1: H. E. The Governor**

Account Description	2013			2012	
	Budget XCD\$000	Receipts XCD\$000	Surplus (Shortfall) XCD\$000	Receipts XCD\$000	Actual 2013 vs 2012 XCD\$000
<b>A Total Ministry</b>					
120 Licences	100	243	143	244	(1)
135 Fees, Fines and Permits	271	1,468	1,196	1,468	(0)
150 Other Revenue	120	203	83	219	(16)
	<u>491</u>	<u>1,914</u>	<u>1,422</u>	<u>1,931</u>	<u>(17)</u>
<b>B Analysed by Department</b>					
<b>100 Department of Public Administration</b>					
135 Fees, Fines and Permits	200	262	62	224	38
150 Other Revenue	120	173	53	184	(11)
	<u>320</u>	<u>435</u>	<u>115</u>	<u>408</u>	<u>27</u>
<b>200 Royal Anguilla Police Force</b>					
120 Licences	-	172	172	160	12
135 Fees/ Fines/ Permits	-	260	260	232	28
150 Other Revenue	-	22	22	26	(4)
	<u>-</u>	<u>454</u>	<u>454</u>	<u>418</u>	<u>36</u>
<b>250 Administration Judicial</b>					
120 Licences	100	71	(29)	84	(13)
135 Fees/ Fines/ Permits	71	946	875	1,012	(66)
150 Other Revenue	-	8	8	9	(1)
	<u>171</u>	<u>1,025</u>	<u>854</u>	<u>1,105</u>	<u>(80)</u>
<b>300 Administration Attorney General Chambers</b>					
135 Fees/ Fines/ Permits	-	-	-	-	-
150 Other Revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ministry Total</b>	<u>491</u>	<u>1,914</u>	<u>1,422</u>	<u>1,931</u>	<u>(17)</u>

## NOTE 4.2: MINISTRY OF HOME AFFAIRS, LANDS AND PHYSICAL PLANNING, AND ENVIRONMENT

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
115 Taxes Domestic Goods & Services	-	9,013	9,013	17,545	(8,532)
120 Licences	90	42	(48)	34	8
135 Fees, Fines and Permits	505	6,495	5,990	6,541	(46)
140 Rent Interest and Dividends	-	23	23	24	(1)
150 Other Revenue	245	332	87	324	8
	<u>840</u>	<u>15,905</u>	<u>15,065</u>	<u>24,468</u>	<u>(8,563)</u>

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>350 Administration Ministry of Home Affairs, Lands and Physical Planning</b>					
120 Licences	-	-	-	-	-
150 Other Revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>351 Department of Immigration</b>					
135 Fees/ Fines/ Permits	-	1,892	1,892	1,865	27
	<u>-</u>	<u>1,892</u>	<u>1,892</u>	<u>1,865</u>	<u>27</u>
<b>352 Department of Information and Broadcasting</b>					
120 Licences	90	-	(90)	-	-
150 Other Revenue	245	251	6	248	3
	<u>335</u>	<u>251</u>	<u>(84)</u>	<u>248</u>	<u>3</u>
<b>353 Department of Agriculture</b>					
135 Fees/ Fines/ Permits	-	26	26	26	-
140 Rent Interest and Dividends	-	23	23	24	(1)
150 Other Revenue	-	61	61	73	(12)
	<u>-</u>	<u>110</u>	<u>110</u>	<u>123</u>	<u>(13)</u>
<b>354 Department of Fisheries</b>					
120 Licences	-	42	42	34	8
150 Other Revenue	-	-	-	1	(1)
	<u>-</u>	<u>42</u>	<u>42</u>	<u>35</u>	<u>7</u>
<b>355 Department of Labour</b>					

135 Fees/ Fines/ Permits	-	4,064	4,064	4,121	(57)
	-	<b>4,064</b>	<b>4,064</b>	<b>4,121</b>	<b>(57)</b>

**356 Department of Lands and Surveys**

115 Taxes Domestic Goods & Services	-	9,013	9,013	17,545	(8,532)
135 Fees/ Fines/ Permits	430	408	(22)	410	(2)
150 Other Revenue	-	20	20	1	19
	<b>430</b>	<b>9,441</b>	<b>9,011</b>	<b>17,956</b>	<b>(8,515)</b>

**357 Department of Physical Planning**

135 Fees/ Fines/ Permits	75	105	30	119	(14)
150 Other Revenue	-	-	-	1	(1)
	<b>75</b>	<b>105</b>	<b>30</b>	<b>120</b>	<b>(15)</b>

**Ministry Total**

	<b>840</b>	<b>15,905</b>	<b>15,065</b>	<b>24,468</b>	<b>(8,563)</b>
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## NOTE 4.3: MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE &amp; TOURISM

2013

2012

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
110 Taxes on Property	4,900	3,623	(1,277)	3,911	(288)
112 Interim Stabilization Levy	14,250	12,396	(1,854)	13,859	(1,463)
115 Taxes on Domestic Goods and Services	49,691	29,308	(20,383)	36,166	(6,858)
120 Licences	12,669	5,919	(6,750)	5,751	168
125 Taxes, Intl Trade and Transactions	16,161	21,699	5,538	17,592	4,107
130 Duties	61,047	56,486	(4,561)	53,734	2,752
135 Fees, Fines and Permits	16,597	10,574	(6,023)	9,346	1,228
140 Rent Interest and Dividends	5,015	2,494	(2,521)	2,466	28
145 ECCB Profits	100	12	(88)	40	(28)
150 Other Revenue	5,927	6,211	284	4,279	1,932
	<b>186,357</b>	<b>148,722</b>	<b>(37,635)</b>	<b>147,144</b>	<b>1,578</b>

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>450 Treasury</b>					
150 Other Revenue	-	-	-	-	-
	-	-	-	-	-
<b>451 Treasury</b>					
112 Taxes on Income	-	2,299	2,299	2,350	(51)
135 Fees/ Fines/ Permits	20	38	18	14	24
140 Rents/Interest & Dividends	878	1,548	670	1,250	298
145 ECCB Profits	-	12	12	40	(28)
150 Other Revenue	952	3,209	2,257	1,287	1,922
	<b>1,850</b>	<b>7,106</b>	<b>5,256</b>	<b>4,941</b>	<b>2,165</b>
<b>452 Customs</b>					
120 Licences	38	183	145	195	(12)
125 Taxes Intl Trade & Transactions	14,961	16,707	1,746	15,429	1,278
130 Duties	61,047	56,486	(4,561)	53,715	2,771
135 Fees/ Fines/ Permits	278	286	8	229	57
150 Other Revenue	40	47	7	16	31
	<b>76,364</b>	<b>73,709</b>	<b>(2,655)</b>	<b>69,584</b>	<b>4,125</b>



**453 Commercial Registry**

135 Fees/ Fines/ Permits	8,000	9,351	1,351	8,119	1,232
150 Other Revenue	1,000	673	(327)	1,152	(479)
	<u>9,000</u>	<u>10,024</u>	<u>1,024</u>	<u>9,271</u>	<u>753</u>

**454 Post Office**

130 Duties	-	-	-	19	(19)
135 Fees/ Fines/ Permits	-	38	38	123	(85)
140 Rents/Interest & Dividends	247	242	(5)	250	(8)
150 Other Revenue	1,673	2,041	368	1,676	365
	<u>1,920</u>	<u>2,321</u>	<u>401</u>	<u>2,068</u>	<u>253</u>

**458 Department of Inland Revenue**

110 Taxes on Property	4,900	3,623	(1,277)	3,911	(288)
112 Interim Stabilization Levy	14,250	10,097	(4,153)	11,509	(1,412)
115 Taxes Domestic Goods & Services	49,691	29,308	(20,383)	36,166	(6,858)
120 Licences	12,631	5,736	(6,895)	5,556	180
125 Taxes Intl Trade & Transactions	1,200	4,992	3,792	2,163	2,829
135 Fees/ Fines/ Permits	8,299	861	(7,438)	861	-
140 Rents/Interest & Dividends	3,890	704	(3,186)	966	(262)
145 ECCB Profits	100	-	(100)	-	-
150 Other Revenue**	2,262	241	(2,021)	148	93
	<u>97,223</u>	<u>55,562</u>	<u>(41,661)</u>	<u>61,280</u>	<u>(5,718)</u>

**Ministry Total**

	<u>186,357</u>	<u>148,722</u>	<u>(37,635)</u>	<u>147,144</u>	<u>1,578</u>
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## NOTE 4.4 MINISTRY OF SOCIAL DEVELOPMENT

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
120 Licences	200	195	(5)	185	10
135 Fees, Fines and Permits	-	-	-	-	-
140 Rent Interest and Dividends	-	2	2	4	(2)
150 Other Revenue	23	72	49	52	20
	<u>223</u>	<u>269</u>	<u>46</u>	<u>241</u>	<u>28</u>
<b>B Analysed by Department</b>					
<b>550 Ministry of Social Development</b>					
135 Fees/ Fines/ Permits	-	-	-	-	-
140 Rents/Interest & Dividends	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>551 Department of Education</b>					
135 Fees/ Fines/ Permits	-	-	-	-	-
140 Rents/Interest & Dividends	-	2	2	4	(2)
150 Other Revenue	-	2	2	2	-
	<u>-</u>	<u>4</u>	<u>4</u>	<u>6</u>	<u>(2)</u>
<b>554 Department of Social Development</b>					
150 Other Revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>557 Department of Library Services</b>					
150 Other Revenue	-	7	7	10	(3)
	<u>-</u>	<u>7</u>	<u>7</u>	<u>10</u>	<u>(3)</u>
<b>560 Department of Health Protection</b>					
120 Licences	200	195	(5)	185	10
150 Other Revenue	23	63	40	40	23
	<u>223</u>	<u>258</u>	<u>35</u>	<u>225</u>	<u>33</u>
<b>Ministry Total</b>	<u>223</u>	<u>269</u>	<u>46</u>	<u>241</u>	<u>28</u>

NOTE 4.5: MINISTRY OF INFRASTRUCTURE COMMUNICATIONS, UTILITIES, AGRICULTURE & FISHERIES

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
120 Licences	69	7,692	7,623	6,291	1,401
135 Fees, Fines and Permits	30	-	(30)	-	-
140 Rent Interest and Dividends	43	2	(41)	-	2
150 Other Revenue	79	26	(53)	21	5
	<u>221</u>	<u>7,720</u>	<u>7,499</u>	<u>6,312</u>	<u>1,408</u>

Account Description	2013			2012	
	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>650 Ministry of Infrastructure Communications, Utilities, Agriculture &amp; Fisheries</b>					
120 Licences	-	11	11	50	(39)
150 Other Revenue	-	26	26	21	5
	-	<u>37</u>	<u>37</u>	<u>71</u>	<u>(34)</u>
<b>651 Airport and Seaports</b>					
135 Fees/ Fines/ Permits	-	-	-	-	-
140 Rents/Interest & Dividends	-	2	2	-	2
150 Other Revenue	-	-	-	-	-
	-	<u>2</u>	<u>2</u>	-	<u>2</u>
<b>652 Infrastructure, Communications and Utilities</b>					
120 Licences	-	7,681	7,681	6,241	1,440
140 Rents/Interest & Dividends	-	-	-	-	-
	-	<u>7,681</u>	<u>7,681</u>	<u>6,241</u>	<u>1,440</u>
<b>654 Department of Agriculture</b>					
135 Fees/ Fines/ Permits	30	-	-	-	-
140 Rents/Interest & Dividends	43	-	-	-	-
150 Other Revenue	79	-	-	-	-
	<u>152</u>	-	-	-	-
<b>655 Department of Fisheries</b>					
120 Fees/ Fines/ Permits	69	-	-	-	-
	<u>69</u>	-	-	-	-

**657 Department of Information Technology & E-Government Services**

150 Other Revenue

-	-	-	-	-
-	-	-	-	-
<b>221</b>	<b>7,720</b>	<b>7,720</b>	<b>6,312</b>	<b>1,408</b>

**Ministry Total**

Note 5: Summary of Recurrent Payments by Ministry

(Excess)/Savings uses calculations from the final budget and actual payments

		2013				2012	
Account Description	Original Budget	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012	
		XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A</b>	<b>Total Ministry</b>						
31	Personal Emoluments	(85,452)	(83,605)	(79,930)	3,674	(79,559)	(371)
32-34	Goods and services	(37,621)	(39,209)	(36,610)	2,599	(33,202)	(3,408)
35	Transfers and Subsidies	(46,121)	(47,047)	(45,911)	1,136	(44,698)	(1,213)
36	Social Services	(4,860)	(5,565)	(5,568)	(3)	(5,267)	(301)
37	Other Expenditure	(1,000)	(914)	(562)	352	(773)	211
38	Special Expenditure	(8,967)	(9,118)	(9,106)	12	(8,391)	(715)
39	Restricted Expenditure	(1,500)	(62)	-	62	-	-
		<u>(185,520)</u>	<u>(185,520)</u>	<u>(177,688)</u>	<u>7,832</u>	<u>(171,890)</u>	<u>(5,798)</u>
<b>B Analysed by Ministry</b>							
<b>H E The Governor</b>							
31	Personal Emoluments	(16,878)	(17,046)	(14,976)	2,069	(14,748)	(228)
32-34	Goods and services	(8,170)	(8,174)	(6,825)	1,350	(7,933)	1,108
35	Transfers and Subsidies	(1,408)	(1,413)	(1,363)	50	(1,455)	92
36	Social Services	(20)	(20)	(25)	(5)	(14)	(11)
37	Other Expenditure	(30)	(30)	(17)	13	(6)	(11)
38	Special Expenditure	-	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-	-
		<u>(26,507)</u>	<u>(26,683)</u>	<u>(23,207)</u>	<u>3,476</u>	<u>(24,156)</u>	<u>949</u>
<b>Ministry of Home Affairs, Lands and Physical Planning and Environment</b>							
31	Personal Emoluments	(10,012)	(10,012)	(9,318)	694	(9,302)	(16)
32-34	Goods and services	(1,897)	(1,897)	(1,950)	(53)	(2,091)	141
35	Transfers and Subsidies	(382)	(382)	(369)	13	(379)	10
37	Other Expenditure	(80)	(80)	(20)	60	(24)	4
39	Restricted Expenditure	-	-	-	-	-	-
		<u>(12,371)</u>	<u>(12,371)</u>	<u>(11,657)</u>	<u>714</u>	<u>(11,796)</u>	<u>139</u>
<b>Ministry of Finance, Economic Development, Investment, Commerce &amp; Tourism</b>							
31	Personal Emoluments	(16,873)	(15,861)	(14,966)	896	(14,736)	(230)
32-34	Goods and services	(12,370)	(13,480)	(12,385)	1,094	(10,912)	(1,473)
35	Transfers and Subsidies	(20,978)	(21,145)	(20,076)	1,069	(20,342)	266
37	Other Expenditure	(822)	(732)	(456)	276	(699)	243
38	Special Expenditure	(8,967)	(9,118)	(9,106)	12	(8,391)	(715)

39 Restricted Expenditure	(1,500)	(62)	-	62	-	-
	<u>(61,510)</u>	<u>(60,399)</u>	<u>(56,989)</u>	<u>3,410</u>	<u>(55,080)</u>	<u>(1,909)</u>

**Ministry of Social Development**

31 Personal Emoluments	(34,046)	(33,790)	(33,778)	12	(33,735)	(43)
32-34 Goods and services	(9,791)	(9,520)	(9,483)	37	(8,294)	(1,189)
35 Transfers and Subsidies	(23,353)	(24,107)	(24,103)	4	(22,523)	(1,580)
36 Social Services	(4,840)	(5,545)	(5,543)	2	(5,253)	(290)
37 Other Expenditure	(65)	(69)	(69)	0	(44)	(25)
39 Restricted Expenditure	-	-	-	-	-	-
	<u>(72,095)</u>	<u>(73,032)</u>	<u>(72,976)</u>	<u>56</u>	<u>(69,849)</u>	<u>(3,127)</u>

**Ministry of Infrastructure, Communication, Utilities, Agriculture & Fisheries**

31 Personal Emoluments	(7,643)	(6,896)	(6,892)	3	(7,038)	146
32-34 Goods and services	(5,392)	(6,138)	(5,967)	171	(3,971)	(1,996)
35 Transfers and Subsidies	-	-	-	-	-	-
37 Other Expenditure	(3)	(3)	(0)	2	-	(0)
39 Restricted Expenditure	-	-	-	-	-	-
	<u>(13,038)</u>	<u>(13,036)</u>	<u>(12,859)</u>	<u>177</u>	<u>(11,009)</u>	<u>(1,850)</u>

**Total**

	<u>(185,521)</u>	<u>(185,520)</u>	<u>(177,688)</u>	<u>7,832</u>	<u>(171,890)</u>	<u>(5,798)</u>
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**NOTE 6: DETAILED STATEMENT OF CONSOLIDATED FUND PAYMENTS****NOTE 6.1: H. E. The Governor**

		2013			2012	
Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012	
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000	
<b>A</b>	<b>Total Ministry</b>					
31	Personal Emoluments	(17,046)	(14,976)	2,069	(14,748)	(228)
32-34	Goods and services	(8,174)	(6,825)	1,350	(7,933)	1,108
						92
35	Transfers and Subsidies	(1,413)	(1,363)	50	(1,455)	
36	Social Services	(20)	(25)	(5)	(14)	(11)
37	Other Expenditure	(30)	(17)	13	(6)	(11)
38	Special Expenditure	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(26,683)</u>	<u>(23,207)</u>	<u>3,476</u>	<u>(24,156)</u>	<u>949</u>
<b>B</b>	<b>Analysed by Department</b>					
<b>001</b>	<b>H E The Governor</b>					
31	Personal Emoluments	(812)	(742)	70	(681)	(61)
32-34	Goods and services	(92)	(59)	33	(84)	25
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(904)</u>	<u>(801)</u>	<u>103</u>	<u>(765)</u>	<u>(36)</u>
<b>100</b>	<b>Department of Public Administration</b>					
31	Personal Emoluments	(2,110)	(1,718)	392	(2,067)	349
32-34	Goods and services	(2,542)	(1,930)	612	(2,758)	828
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(4,652)</u>	<u>(3,648)</u>	<u>1,004</u>	<u>(4,825)</u>	<u>1,177</u>
<b>102</b>	<b>House of Assembly</b>					
31	Personal Emoluments	(840)	(799)	41	(665)	(134)
32-34	Goods and services	(68)	(50)	18	(46)	(4)
		<u>(908)</u>	<u>(849)</u>	<u>59</u>	<u>(711)</u>	<u>(138)</u>
<b>103</b>	<b>Department of Deputy Governor &amp; Disaster Management</b>					
31	Personal Emoluments	(630)	(552)	78	(528)	(24)
32-34	Goods and services	(248)	(138)	110	(182)	44
36	Social Services	-	-	-	-	-
37	Other Expenditure	(30)	(17)	13	(6)	(11)
		<u>(908)</u>	<u>(707)</u>	<u>201</u>	<u>(716)</u>	<u>9</u>

**200 Royal Anguilla Police Force**

31	Personal Emoluments	(9,004)	(8,387)	617	(7,873)	(514)
32-34	Goods and services	(2,189)	(1,787)	402	(1,734)	(53)
		<u>(11,193)</u>	<u>(10,174)</u>	<u>1,019</u>	<u>(9,607)</u>	<u>(567)</u>

**250 Administration Judicial**

31	Personal Emoluments	(1,436)	(1,318)	118	(1,369)	51
32-34	Goods and services	(534)	(516)	18	(426)	(90)
35	Transfers and Subsidies	(1,413)	(1,363)	50	(1,455)	92
36	Social Services	(20)	(25)	(5)	(14)	(11)
		<u>(3,403)</u>	<u>(3,223)</u>	<u>180</u>	<u>(3,264)</u>	<u>41</u>

**300 Administration Attorney General's Chambers**

31	Personal Emoluments	(2,213)	(1,460)	753	(1,565)	105
32-34	Goods and Services	(2,501)	(2,345)	156	(2,703)	358
		<u>(4,715)</u>	<u>(3,805)</u>	<u>910</u>	<u>(4,268)</u>	<u>463</u>

**Ministry Total**

		<u>(26,683)</u>	<u>(23,207)</u>	<u>3,476</u>	<u>(24,156)</u>	<u>949</u>
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## NOTE 6.2: HOME AFFAIRS, LANDS AND PHYSICAL PLANNING AND ENVIRONMENT

Account Description	2013			2012	
	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
31 Personal Emoluments	(10,012)	(9,318)	694	(9,302)	(16)
32-34 Goods and services	(1,897)	(1,950)	(53)	(2,091)	141
			13		
35 Transfers and Subsidies	(382)	(369)		(379)	10
37 Other Expenditure	(80)	(20)	60	(24)	4
39 Restricted Expenditure	-	-	-	-	-
	<u>(12,371)</u>	<u>(11,657)</u>	<u>714</u>	<u>(11,796)</u>	<u>139</u>

Account Description	2013			2012	
	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>350 Administration Ministry of Home Affairs, Lands and Physical Planning</b>					
31 Personal Emoluments	(1,177)	(993)	184	(908)	(85)
32-34 Goods and Services	(418)	(367)	51	(422)	55
35 Transfers and Subsidies	(369)	(360)	9	(369)	9
37 Other Expenditure	(80)	(20)	60	(24)	4
39 Restricted Expenditure	-	-	-	-	-
	<u>(2,044)</u>	<u>(1,740)</u>	<u>304</u>	<u>(1,723)</u>	<u>(17)</u>
<b>351 Department of Immigration</b>					
31 Personal Emoluments	(2,552)	(2,386)	166	(2,482)	96
32-34 Goods and Services	(243)	(228)	15	(245)	17
39 Restricted Expenditure	-	-	-	-	-
	<u>(2,795)</u>	<u>(2,614)</u>	<u>181</u>	<u>(2,727)</u>	<u>113</u>
<b>352 Department Information and Broadcasting</b>					
31 Personal Emoluments	(846)	(788)	58	(791)	3
32-34 Goods and Services	(72)	(63)	9	(56)	(7)
35 Transfers and Subsidies	(13)	(9)	4	(10)	1
39 Restricted Expenditure	-	-	-	-	-
	<u>(931)</u>	<u>(860)</u>	<u>71</u>	<u>(857)</u>	<u>(3)</u>
<b>353 Department of Agriculture</b>					
31 Personal Emoluments	(1,085)	(984)	101	(1,017)	33
32-34 Goods and Services	(577)	(650)	(73)	(791)	141
39 Restricted Expenditure	-	-	-	-	-
	<u>(1,662)</u>	<u>(1,634)</u>	<u>28</u>	<u>(1,808)</u>	<u>174</u>

**354 Department of Fisheries & Marine**

31	Personal Emoluments	(693)	(685)	8	(618)	(67)
32-34	Goods and Services	(200)	(204)	(4)	(177)	(27)
39	Restricted Expenditure	-	-	-	-	-
		<u>(893)</u>	<u>(889)</u>	<u>4</u>	<u>(795)</u>	<u>(94)</u>

**355 Department of Labour**

31	Personal Emoluments	(588)	(656)	(68)	(580)	(76)
32-34	Goods and Services	(152)	(161)	(9)	(176)	15
39	Restricted Expenditure	-	-	-	-	-
		<u>(740)</u>	<u>(817)</u>	<u>(77)</u>	<u>(756)</u>	<u>(61)</u>

**356 Department of Lands & Surveys**

31	Personal Emoluments	(1,364)	(1,268)	96	(1,226)	(42)
32-34	Goods and Services	(127)	(156)	(29)	(122)	(34)
39	Restricted Expenditure	-	-	-	-	-
		<u>(1,491)</u>	<u>(1,424)</u>	<u>67</u>	<u>(1,348)</u>	<u>(76)</u>

**357 Department of Physical Planning**

31	Personal Emoluments	(1,034)	(950)	84	(1,012)	62
32-34	Goods and Services	(80)	(104)	(24)	(87)	(17)
39	Restricted Expenditure	-	-	-	-	-
		<u>(1,114)</u>	<u>(1,054)</u>	<u>60</u>	<u>(1,099)</u>	<u>45</u>

**358 Department of Environment**

31	Personal Emoluments	(673)	(608)	65	(668)	60
32-34	Goods and Services	(28)	(17)	11	(15)	(2)
39	Restricted Expenditure	-	-	-	-	-
		<u>(701)</u>	<u>(625)</u>	<u>76</u>	<u>(683)</u>	<u>58</u>

**Ministry Total**

		<u>(12,371)</u>	<u>(11,657)</u>	<u>714</u>	<u>(11,796)</u>	<u>139</u>
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NOTE 6.3: MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE & TOURISM  
2013 2012

Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
31 Personal Emoluments	(15,861)	(14,966)	896	(14,736)	(230)
32-34 Goods and services	(13,480)	(12,385)	1,094	(10,912)	(1,473)
35 Transfers and Subsidies	(21,145)	(20,076)	1,069	(20,342)	266
37 Other Expenditure	(732)	(456)	276	(699)	243
38 Special Expenditure	(9,118)	(9,106)	12	(8,391)	(715)
39 Restricted Expenditure	(62)	-	62	-	-
	<u>(60,399)</u>	<u>(56,989)</u>	<u>3,410</u>	<u>(55,080)</u>	<u>(1,909)</u>

Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>450 Ministry Of Finance and Economic Development, Investment, Commerce and Tourism</b>					
31 Personal Emoluments	(2,524)	(2,435)	89	(2,415)	(20)
32-34 Goods and Services	(2,429)	(2,385)	44	(1,372)	(1,013)
35 Transfers and Subsidies	(9,922)	(9,922)	(0)	(9,076)	(846)
37 Other Expenditure	(0)	-	0	-	-
38 Special Expenditure	(9,109)	(9,097)	12	(8,384)	(713)
39 Restricted Expenditure	(62)	-	62	-	-
	<u>(24,046)</u>	<u>(23,839)</u>	<u>207</u>	<u>(21,247)</u>	<u>(2,592)</u>
<b>451 Treasury</b>					
31 Personal Emoluments	(5,076)	(4,441)	635	(4,497)	56
32-34 Goods and Services	(8,125)	(7,247)	879	(7,080)	(167)
35 Transfers and Subsidies	(11,223)	(10,154)	1,069	(11,266)	1,112
37 Other Expenditure	(667)	(420)	247	(657)	237
38 Special Expenditure	(9)	(9)	0	(7)	(2)
	<u>(25,101)</u>	<u>(22,271)</u>	<u>2,830</u>	<u>(23,507)</u>	<u>1,236</u>
<b>452 Customs</b>					
31 Personal Emoluments	(3,864)	(3,832)	32	(3,614)	(218)
32-34 Goods and Services	(430)	(384)	46	(331)	(53)
39 Restricted Expenditure	-	-	-	-	-
	<u>(4,294)</u>	<u>(4,216)</u>	<u>78</u>	<u>(3,945)</u>	<u>(271)</u>
<b>453 Commercial Registry</b>					
31 Personal Emoluments	(368)	(368)	0	(367)	(1)
32-34 Goods and Services	(892)	(892)	0	(850)	(42)
	<u>(1,260)</u>	<u>(1,260)</u>	<u>0</u>	<u>(1,217)</u>	<u>(43)</u>

**454 Post Office**

31	Personal Emoluments	(1,452)	(1,381)	71	(1,367)	(14)
32-34	Goods and Services	(1,183)	(1,139)	44	(946)	(193)
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(2,635)</u>	<u>(2,520)</u>	<u>115</u>	<u>(2,313)</u>	<u>(207)</u>

**GOVERNMENT OF ANGUILLA**

**2013**

(Note 6.3 continued)

**NOTE 6.3: MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE & TOURISM**

**2013**

**2012**

Account Description	2013			2012	
	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>456 Department of Internal Audit</b>					
31 Personal Emoluments	(642)	(640)	2	(641)	1
32-34 Goods and Services	(23)	(20)	3	(22)	2
39 Restricted Expenditure	-	-	-	-	-
	<b>(665)</b>	<b>(659)</b>	<b>6</b>	<b>(663)</b>	<b>4</b>
<b>457 Department of Statistics Department</b>					
31 Personal Emoluments	(605)	(538)	67	(505)	(33)
32-34 Goods and Services	(69)	(42)	27	(48)	6
37 Other Expenditure	(65)	(36)	29	(42)	6
	<b>(739)</b>	<b>(616)</b>	<b>122</b>	<b>(595)</b>	<b>(21)</b>
<b>458 Department of Inland Revenue</b>					
31 Personal Emoluments	(1,331)	(1,331)	(0)	(1,330)	(1)
32-34 Goods and Services	(328)	(276)	52	(263)	(13)
39 Restricted Expenditure	-	-	-	-	-
	<b>(1,659)</b>	<b>(1,607)</b>	<b>51</b>	<b>(1,593)</b>	<b>(14)</b>
<b>Ministry Total</b>	<b>(60,399)</b>	<b>(56,989)</b>	<b>3,410</b>	<b>(55,080)</b>	<b>(1,909)</b>

## NOTE 6.4: MINISTRY OF SOCIAL DEVELOPMENT

2013

2012

Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>A Total Ministry</b>					
31 Personal Emoluments	(33,790)	(33,778)	12	(33,735)	(43)
32-34 Goods and services	(9,520)	(9,483)	37	(8,294)	(1,189)
35 Transfers and Subsidies	(24,107)	(24,103)	4	(22,523)	(1,580)
36 Social Services	(5,545)	(5,543)	2	(5,253)	(290)
37 Other Expenditure	(69)	(69)	0	(44)	(25)
39 Restricted Expenditure	-	-	-	-	-
	<u>(73,032)</u>	<u>(72,976)</u>	<u>56</u>	<u>(69,849)</u>	<u>(3,127)</u>

Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>B Analysed by Department</b>					
<b>550 Ministry of Social Development</b>					
31 Personal Emoluments	(1,725)	(1,725)	(0)	(1,974)	249
32-34 Goods and Services	(2,617)	(2,616)	1	(1,340)	(1,276)
35 Transfers and Subsidies	(21,693)	(21,693)	(0)	(20,153)	(1,540)
36 Social Services	(2,179)	(2,179)	0	(1,820)	(359)
37 Other Expenditure	(69)	(69)	0	(43)	(26)
39 Restricted Expenditure	-	-	-	-	-
	<u>(28,283)</u>	<u>(28,282)</u>	<u>1</u>	<u>(25,330)</u>	<u>(2,952)</u>
<b>551 Department of Education</b>					
31 Personal Emoluments	(22,322)	(22,318)	4	(22,116)	(202)
32-34 Goods and Services	(1,410)	(1,404)	6	(1,349)	(55)
35 Transfers and Subsidies	(1,969)	(1,967)	2	(1,975)	8
36 Social Services	(52)	(51)	1	(29)	(22)
39 Restricted Expenditure	-	-	-	-	-
	<u>(25,754)</u>	<u>(25,740)</u>	<u>14</u>	<u>(25,469)</u>	<u>(271)</u>
<b>554 Department of Social Development</b>					
31 Personal Emoluments	(1,019)	(1,015)	4	(1,087)	72
32-34 Goods and Services	(92)	(90)	2	(74)	(16)
36 Social Services	(3,268)	(3,268)	0	(3,355)	87
39 Restricted Expenditure	-	-	-	-	-
	<u>(4,379)</u>	<u>(4,373)</u>	<u>6</u>	<u>(4,516)</u>	<u>143</u>
<b>557 Department of Library Services</b>					
31 Personal Emoluments	(826)	(826)	0	(830)	4
32-34 Goods and Services	(258)	(256)	2	(233)	(23)
39 Restricted Expenditure	-	-	-	-	-
	<u>(1,084)</u>	<u>(1,082)</u>	<u>2</u>	<u>(1,063)</u>	<u>(19)</u>

(Note 6.4 continued)

NOTE 6.4: MINISTRY OF SOCIAL DEVELOPMENT

		2013			2012	
Account Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2013 vs 2012	
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000	
<b>55</b>	<b>559 H M Prison</b>					
31	Personal Emoluments	(3,505)	(3,504)	1	(3,429)	(75)
32-34	Goods and Services	(1,055)	(1,050)	5	(1,024)	(26)
39	Restricted Expenditure	-	-	-	-	-
		<u>(4,560)</u>	<u>(4,554)</u>	<u>6</u>	<u>(4,453)</u>	<u>(101)</u>
<b>55</b>	<b>560 Department of Health Protection</b>					
31	Personal Emoluments	(1,572)	(1,572)	0	(1,527)	(45)
32-34	Goods and Services	(3,226)	(3,220)	6	(3,378)	158
37	Other Expenditure	-	-	-	(1)	1
39	Restricted Expenditure	-	-	-	-	-
		<u>(4,798)</u>	<u>(4,792)</u>	<u>6</u>	<u>(4,906)</u>	<u>114</u>
<b>55</b>	<b>561 Department of Probation</b>					
31	Personal Emoluments	(1,742)	(1,742)	(0)	(1,671)	(71)
32-34	Goods and Services	(464)	(463)	1	(463)	-
35	Transfers and Subsidies	-	-	-	-	-
36	Social Services	(1)	(1)	0	-	(1)
39	Restricted Expenditure	-	-	-	-	-
		<u>(2,207)</u>	<u>(2,206)</u>	<u>1</u>	<u>(2,134)</u>	<u>(72)</u>
<b>55</b>	<b>562 Department of Sports</b>					
31	Personal Emoluments	(746)	(744)	2	(745)	1
32-34	Goods and Services	(200)	(191)	9	(243)	52
35	Transfers and Subsidies	(192)	(191)	1	(175)	(16)
36	Social Services	(45)	(44)	1	(49)	5
39	Restricted Expenditure	-	-	-	-	-
		<u>(1,182)</u>	<u>(1,170)</u>	<u>12</u>	<u>(1,212)</u>	<u>42</u>
<b>55</b>	<b>563 Department of Youth and Culture</b>					
31	Personal Emoluments	(334)	(332)	2	(356)	24
32-34	Goods and Services	(197)	(193)	4	(190)	(3)
35	Transfers and Subsidies	(253)	(252)	1	(220)	(32)
37	Other Expenditure	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(784)</u>	<u>(777)</u>	<u>7</u>	<u>(766)</u>	<u>(11)</u>
	<b>Ministry Total</b>	<u>(73,032)</u>	<u>(72,976)</u>	<u>56</u>	<u>(69,849)</u>	<u>(3,127)</u>

## NOTE 6.5: MINISTRY OF INFRASTRUCTURE COMMUNICATIONS, UTILITIES, AGRICULTURE &amp; FISHERIES

2013

2012

Account	Description	Final Budget	Payments	(Excess) /	Payments	Actual
		XCD\$000	XCD\$000	Saving	XCD\$000	2013 vs 2012
<b>A</b>	<b>Total Ministry</b>					
		XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
31	Personal Emoluments	(6,896)	(6,892)	3	(7,038)	146
32-34	Goods and services	(6,138)	(5,967)	171	(3,971)	(1,996)
35	Transfers and Subsidies	-	-	-	-	-
37	Other Expenditure	(3)	(0)	2	-	(0)
39	Restricted Expenditure	-	-	-	-	-
		<u>(13,036)</u>	<u>(12,859)</u>	<u>177</u>	<u>(11,009)</u>	<u>(1,850)</u>
<b>B</b>	<b>Analysed by Department</b>					
		XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>650</b>	<b>Ministry of Infrastructure, Communication, Utilities, Agriculture &amp; Fisheries</b>					
31	Personal Emoluments	(1,150)	(1,148)	2	(1,148)	0
32-34	Goods and Services	(1,091)	(1,077)	15	(152)	(925)
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		<u>(2,242)</u>	<u>(2,225)</u>	<u>17</u>	<u>(1,300)</u>	<u>(925)</u>
<b>652</b>	<b>Department of Infrastructure, Communications and Utilities</b>					
31	Personal Emoluments	(1,512)	(1,512)	0	(1,494)	(18)
32-34	Goods and Services	(2,150)	(2,034)	115	(2,120)	86
39	Restricted Expenditure	-	-	-	-	-
		<u>(3,662)</u>	<u>(3,546)</u>	<u>116</u>	<u>(3,614)</u>	<u>68</u>
<b>656</b>	<b>Airport Fire Services</b>					
31	Personal Emoluments	(2,558)	(2,558)	0	(2,715)	157
32-34	Goods and Services	(567)	(532)	34	(329)	(203)
37	Other Expenditure	(3)	(0)	2	-	(0)
39	Restricted Expenditure	-	-	-	-	-
		<u>(3,127)</u>	<u>(3,091)</u>	<u>36</u>	<u>(3,044)</u>	<u>(47)</u>
<b>657</b>	<b>Department of Information Systems &amp; Technology</b>					
31	Personal Emoluments	(1,675)	(1,675)	1	(1,681)	6
32-34	Goods and Services	(2,330)	(2,323)	7	(1,370)	(953)
39	Restricted Expenditure	-	-	-	-	-
		<u>(4,006)</u>	<u>(3,998)</u>	<u>8</u>	<u>(3,051)</u>	<u>(947)</u>
	<b>Ministry Total</b>	<u>(13,036)</u>	<u>(12,859)</u>	<u>177</u>	<u>(11,009)</u>	<u>(1,850)</u>



**NOTE 7: DETAILED STATEMENT OF CAPITAL RECEIPTS**

MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE TOURISM

ACCOUNT DESCRIPTION	2013	2012
	RECEIPTS XCD\$000	RECEIPTS XCD\$000
<b>450 Finance</b>		
European Development Fund	13,262	11,639
Sale of Land	-	-
Contribution to Local Capital Project	2,461	-
Settlement Insurance Claims for Government Assets	-	-
EDF Grants	-	-
	<u>15,723</u>	<u>11,639</u>
<b>451 Treasury</b>		
Sale of Land	-	-
Sale of Other Fixed Assets	-	-
Local Revenue	-	-
Development Aid	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>LOCALLY FUNDED CAPITAL RECEIPTS</b>	<u><b>15,723</b></u>	<u><b>11,639</b></u>

**NOTE 8: DETAILED STATEMENT OF CAPITAL PAYMENTS****LOCALLY FUNDED CAPITAL****NOTE 8.1: MINISTRY OF PUBLIC ADMINISTRATION**

Description	2013			2012	
	Final Budget Payments		(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>100 Public Administration</b>					
Police Development	-	-	-	-	-
Disaster Mitigation and Recovery	(700)	(640)	60	(4,396)	778
House of Assembly	-	-	-	-	-
	<b>(700)</b>	<b>(640)</b>	<b>60</b>	<b>(4,396)</b>	<b>778</b>

**NOTE 8.2: MINISTRY OF HOME AFFAIRS, NATURAL RESOURCES AND TOURISM**

Description	2013			2012	
	Final Budget Payments		(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>350 Ministry of Home Affairs, Lands and Physical Planning</b>					
Environment Development	(400)	-	400	-	-
Land Information System	(1,035)	-	1,035	-	-
Land Aquisition for Development	(2,554)	(2,554)	-	(119)	57
Information Broadcasting Dev.	(68)	(45)	23	-	230
	<b>(4,057)</b>	<b>(2,599)</b>	<b>1,458</b>	<b>(119)</b>	<b>287</b>

**NOTE 8.3 MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE & TOURISM**

**2013**

**2012**

Description	2013			2012	
	Final Budget	Payments	(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>450 Ministry Of Finance and Economic Development</b>					
Buildings	(175)	(174)	1	(107)	1
Tourism Sector Development	(490)	(303)	187	(1,257)	-
Vehicles	(500)	-	500	-	100
Tax Reform	(1,374)	(1,189)	185	(1,423)	1,220
Projects	(88)	(88)	-	(595)	138
Labour Force Survey	(30)	-	30	-	27
Furniture & Equipment	(159)	(156)	3	(115)	1
Equity Invest. in Resolution Trust	(5,000)	-	5,000	-	4,973
Nat'l Strat. for Sustain. Dev	-	-	-	-	-
Anguilla Population and Housing Census	(850)	(51)	799	(235)	465
Postal Services Development	(40)	-	40	-	-
National Statistics Development Sta	(249)	-	249	-	755
	<b>(8,955)</b>	<b>(1,961)</b>	<b>6,994</b>	<b>(3,732)</b>	<b>7,680</b>

## NOTE 8.4: MINISTRY OF SOCIAL DEVELOPMENT

Description	2013			2012	
	Final Budget Payments		(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>550 Ministry of Social Services</b>					
Campus B Master Planning & Rede	(450)	0	450	0	0
Valley Multi-Sport Indoor Facility	-	-	-	(368)	-
Literacy Development Project	(237)	-	237	0	723
Literacy Assess. Monitoring Tool	(672)	-	672	-	672
Education Development	-	-	-	(149)	1
New Prison - Master Planning	(54)	-	54	0	1026
Education Development	(350)	(311)	39	-	-
Child Protection Theatrical Producti	(15)	-	15	-	-
System	(1,299)	(43)	1,256	(50)	796
Chronic Non-Communicable Diseas	(175)	-	175	-	-
CARE Centre	(53)	(4)	49	-	83
Valley Basketball Complex	(491)	-	491	(368)	436
Valley Prim Sch Admin Block & Auc	(1,344)	-	1,344	-	1,773
Health Services Development	(1,503)	-	1,503	-	-
	<b>(6,644)</b>	<b>(358)</b>	<b>6,286</b>	<b>(567)</b>	<b>5,510</b>

## NOTE 8.5: MINISTRY OF INFRASTRUCTURE COMMUNICATIONS AND UTILITIES

Description	2013			2012	
	Final Budget Payments		(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD\$000	XCD\$000	XCD\$000	XCD\$000	XCD\$000
<b>650 Ministry of Infrastructure Communications &amp; Utilities</b>					
IT Infrastructure	(49)	-	49	-	-
Information Systems Development	(429)	(429)	-	-	-
Dev. of Policy & Governance, DITE	(187)	-	187	-	-
Fire Services Development	(1,000)	-	1,000	-	-
Road Development	(6,000)	(2,502)	3,498	-	4,000
Share Point	(85)	(76)	9	(69)	42
IT Equipment (Computers, Printers,	(439)	(171)	268	(184)	62
Information Systems Development	-	-	-	(342)	1
MICUH Payment Center	-	-	-	(115)	71
VOIP Enterprise Comm. System	(365)	-	365	-	257
	<b>(8,554)</b>	<b>(3,178)</b>	<b>5,376</b>	<b>(710)</b>	<b>4,433</b>
<b>Total Locally Funded Capital Expenditure</b>	<b>(28,910)</b>	<b>(8,736)</b>	<b>20,174</b>	<b>(9,524)</b>	<b>18,688</b>

## Note 09: Consolidated Fund

The Government of Anguilla operates a Consolidated Fund under the provisions of the Financial Administration and Audit Act. All revenue and other money raised, borrowed or received by or for the purposes of the Government are paid into the Consolidated Fund in accordance with Section 12 of the Financial Administration and Audit Act. In accordance with Section 23 of the Act no money shall be withdrawn from the Consolidated Fund except upon the authority of a warrant issued in accordance with either an Appropriation Act or Sections 26 or 29 of the Financial Administration and Audit Act.

## Reconciliation of the Consolidated Fund

CONSOLIDATED FUND	2013 XCD\$000	2012 XCD\$000
Consolidated Fund at 1 January	(190,969)	(201,290)
<b>Movements in year:</b>		
Receipts	198,331	195,962
Payments	(205,816)	(207,260)
	(7,485)	(11,298)
<b>Adjustments re:</b>		
- repayment of debt	6,548	6,614
- increase in deposits	-	(4,227)
- decrease in advances	(8,078)	-
- increase in advances	-	6,808
- deposits paid	12,472	-
- increase in fiscal reserves	372	12,424
	11,314	21,619
Consolidated Fund at 31 December 2013	<u>(187,140)</u>	<u>(190,969)</u>
Consolidated Fund at 1 January	(190,969)	(201,290)
Net Increase/ (decrease) in Consolidated Fund	3,829	10,321
Consolidated Fund at 31 December 2013	<u>(187,140)</u>	<u>(190,969)</u>

**NOTE 10: LONG TERM LIABILITIES**

<b>LONG TERM LIABILITES</b>		<b>2013</b>	<b>2012</b>
	<b>Note</b>	<b>XCD\$000</b>	<b>XCD\$000</b>
<b>Loans To GOA</b>			
Domestic Lenders	17	(38,889)	(44,444)
Overseas Lenders	17	(157,237)	(158,230)
<b>TOTAL LIABILITY</b>		<b>(196,126)</b>	<b>(202,674)</b>

**Note 11: Advances**

Advances include any payments made by the Government of Anguilla to Individuals, Public and Private Sector Bodies on behalf of Regional and International Organisations and Governments.

**Detail of Advances made by the Government of Anguilla**

<b>ADVANCES</b>	<b>2013 XCD\$000</b>	<b>2012 XCD\$000</b>
<b><u>Public Officer (Departmental)</u></b>		
100 Public Administration	-	13
350 Ministry of Home Affairs Natural Resources & Tourism	-	471
353 Agriculture	18	2
450 Ministry Of Finance and Economic Dev	1,637	1,410
451 Treasury	674	572
452 Customs	22	22
453 Commercial Registry	18	18
454 Post Office	181	146
458 Inland Revenue	3	179
550 Ministry of Social Services & Lands	150	202
560 Department of Health Protection	-	4
650 Ministry Of Infrastructure Communications, Utilities, Agriculture &	1,806	865
651 Airports and SeaPorts	6,178	13,917
656 Airport Fire services	-	211
657 DITES	-	714
	<b>10,688</b>	<b>18,746</b>
<b><u>Other Governments and International Organisations</u></b>		
451 Treasury	102	45
453 Commercial Registry	1	3
550 Ministry of Social Services & Lands	-	17
657 Department of Information, Technology & E-Government service	-	-
	<b>103</b>	<b>65</b>
<b><u>Individuals</u></b>		
200 Royal Anguilla Police Force	9	9
250 Judicial	5	5
450 Ministry Of Finance and Economic Dev	14	14
451 Treasury	62	62
454 Post Office	1	-
550 Ministry of Social Services & Lands	28	86
	<b>118</b>	<b>176</b>
<b>Total Advances</b>	<b>10,909</b>	<b>18,987</b>

**Note 12: Deposits**

Deposits are monies received by the Government from Individuals, Public and Private Sector Bodies. The deposits are classified as a short term liability. As these are held on behalf of others, the cash held in respect of these deposits is not available for use by the Government of Anguilla.

**Detail of Deposits received by the Government of Anguilla**

<b>DEPOSITS</b>		<b>2013</b>	<b>2012</b>
		<b>XCD\$000</b>	<b>XCD\$000</b>
<u>Public Officer (Departmental)</u>			
100	Department of Public Administration	-	(3)
103	Disaster Management	(155)	(181)
250	Judicial	(827)	(912)
300	Attorney General's Chambers	(69)	(86)
350	Ministry of Home Affairs Natural Resources & Tourism	(73)	(75)
354	Fisheries & Marine Resources	(4)	(3)
355	Labour	(2,331)	(2,255)
356	Lands & Surveys	(4,107)	(4,222)
358	Department of Environment	(258)	(248)
451	Treasury	(1,456)	(3,112)
452	Customs	(87)	(5,550)
453	Commercial Registry	(4,349)	(1,619)
454	Post Office	(81)	(79)
457	Statistics	(18)	(19)
458	Inland Revenue	(913)	(2,036)
550	Ministry of Social Development and Lands	(315)	(409)
551	Education	(429)	(390)
554	Community Development	-	(1)
557	Library Services	(3)	(3)
559	HM Prison	(14)	(24)
560	Department of Health Protection	(5)	-
561	Probation	(2)	(2)
563	Department of Youth and Culture	-	(4)
650	Ministry Of Infrastructure Communications, Utilities, Agriculture & Fisheries	-	(6,752)
655	Fisheries	(3)	(3)
656	Airport Fire Services	(15)	(12)
657	Department of Information, Technology & E-Government Services	(34)	(33)
		<b>(15,547)</b>	<b>(28,033)</b>
<u>Individuals</u>			
350	Ministry of Home Affairs Natural Resources & Tourism	(5)	(5)
451	Treasury	(31)	(30)
		<b>(36)</b>	<b>(35)</b>
<u>Other Governments and International Organisations</u>			
451	Treasury	(382)	(369)
		<b>(382)</b>	<b>(369)</b>
	<b>Total Deposits</b>	<b>(15,965)</b>	<b>(28,437)</b>



## Note 13: Fiscal Reserve Deposits

CONSOLIDATED FUND	2013	2012
	EC\$000	EC\$000
ECCB Fiscal Reserve Account	328	316
National Bank Deposit	23,993	23,744
CCB Bank Deposit	3,751	3,640
British American Insurance	1,400	1,400
<b>TOTAL FISCAL RESERVES</b>	<b>29,472</b>	<b>29,100</b>

British American Insurance has been in administration since 2009. Until the process of winding up the company's activities are complete. It is uncertain as to how much of this deposit will be recovered.

## Note 13.1: Fiscal Reserve Deposits Reconciliation Statement

<i>Fiscal Reserve Deposits Reconciliation Statement</i>	ECCB Fiscal Reserve Account	National Bank Deposit	CCB Bank Deposit	British American Insurance	Total
	EC\$000	EC\$000	EC\$000	EC\$000	EC\$000
<b>2012</b>					
Opening Balance	276	15,000	-	1,400	16,676
Increase in Fiscal Reserves	40	8,744	3,640	-	12,424
Draw-down on Fiscal Reserves	-	-	-	-	-
<b>Closing Balance</b>	<b>316</b>	<b>23,744</b>	<b>3,640</b>	<b>1,400</b>	<b>29,100</b>
<b>2013</b>					
Opening Balance	316	23,744	3,640	1,400	29,100
Increase in Fiscal Reserves	12	249	111	-	372
Draw-down on Fiscal Reserves	-	-	-	-	-
<b>Closing Balance</b>	<b>328</b>	<b>23,993</b>	<b>3,751</b>	<b>1,400</b>	<b>29,472</b>

**Note 14: Investments**

The Statement of Investments contains information pertaining to the shares held by the Government of Anguilla

**Statement of Investments**

<b>INVESTMENT</b>	<b>VALUE AS AT 31ST DECEMBER 2013 XCD\$000</b>
<b>National Bank of Anguilla</b> 135,000 Ordinary Shares @ \$40.00 each market value <sup>(1)</sup>	5,400
<b>Anguilla Electricity Co Ltd.</b> 4,636,152 Ordinary Shares @ \$2.50 each market value <sup>(1), (2)</sup>	11,590

<sup>(1)</sup> These shares are currently not traded and are recorded at nominal value.

<sup>(2)</sup> At 31st December 2013, the Government of Anguilla still retains 40% of its shareholding in the Anguilla Electricity Co Ltd. The value of \$2.50 per share is based on the price per share obtained in the 2003 sale of shares by GOA.

**NOTE 15: Original and Final Approved Budget Comparison**

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from January 1, 2013 to December 31, 2013) as the financial statements.

The original budget was approved in the House of Assembly in the early months in 2013.

No changes to the budget were made through legislative measures during the year. The revised budget is as a result of reallocation, contingency and supplementary warrants issued during the fiscal year.

The budgets set for receipts are not changed from the original budget, which has been apportioned outside of the estimate process at a Ministry level as disclosed in Note 3.

A comparison for original and final budgets for recurrent payments is detailed in Note 5 at a Ministry level.

**Comparison of Original and Final Budget for Capital Expenditure**

<b>Expenditure</b>	<b>ORIGINAL BUDGET 2013 XCD\$000</b>	<b>FINAL BUDGET 2013 XCD\$000</b>	<b>Variance Increase / (Decrease)</b>
Public Administration	(250)	(700)	450
Ministry of Home Affairs, Lands and Physical Planning and Environment	(2,073)	(4,057)	1,983
Ministry of Finance. Economic Development, Investment, Commerce and Tourism	(11,388)	(8,955)	(2,433)
Ministry of Social Development	(6,645)	(6,644)	(1)
Ministry of Infrastructure, Communications, Utilities, Agriculture and Fisheries	(8,554)	(8,554)	-
<b>Total Estimated Expenditure</b>	<b>(28,910)</b>	<b>(28,910)</b>	<b>(1)</b>

An explanation for significant overall variances between actual and final estimates is set out in the Foreword.

The Government of Anguilla has applied IPSAS Section 1.9 in these financial statements.

NOTE:16

**STATEMENT OF PUBLIC DEBT FINANCED BY REVENUE - (CENTRAL GOVERNMENT DEBT)**  
**(Expressed in Eastern Caribbean Dollars)**

CREDITOR/REF	PURPOSE	LIABILITY CURRENCY	AMOUNT APPROVED	AMOUNT DISBURSED	DISBURSED OUTSTANDING DEBT 2013	DISBURSED OUTSTANDING DEBT 2012
<b>FOREIGN DEBT</b>						
<u>Long Term</u>						
<b>European Investment Bank</b>						
Loan No: 80338	Road Development Phase 1	EURO	2,620,024.00	2,620,024.00	1,211,569.35	1,222,590.41
<b>Caribbean Development Bank</b>						
Loan No: 04/SFR-OR-ANL 11142	Second Multi Project	US\$	4,617,000.00	4,617,000.00	1,258,073.11	1,537,930.83
Loan No: 06/SFR-OR-ANL 11306	Disaster Management Rehabilitation - Hurricane Lenny	US\$	9,990,000.00 (947,358.88 - cancelled)	9,042,641.12	5,072,843.00	5,642,815.16
Loan No: 7/SFR-ANL 11302	Hurricane Lenny Immediate Response	US\$	1,350,000.00 (61,419.41 - cancelled)	1,288,580.58	789,255.66	853,684.70
Loan No: 9/SFR-ANL	Caribbean Catastrophe Risk Insurance Facility (CCRIF)	US\$	540,000.00	540,000.00	405,248.18	472,748.18
Loan No: 4/OR-ANL	Policy-Based Loan	US\$	148,500,000.00	148,500,000.00	148,500,000.00	148,500,000.00
<b>Total Foreign Debt</b>					<b>157,236,989.30</b>	<b>158,229,769.28</b>
<b>DOMESTIC DEBT</b>						
<u>Long Term</u>						
Anguilla Social : Budget Support EC\$			50,000,000.00	50,000,000.00	38,888,888.88	44,444,444.44
					38,888,888.88	44,444,444.44
<b>Total Domestic Debt</b>						
<b>TOTAL FOREIGN AND DOMESTIC DEBT</b>					<b>196,125,878.18</b>	<b>202,674,213.72</b>

## NOTE 16.1: PUBLIC DEBT RECONCILIATION STATEMENT

CENTRAL GOVERNMENT DEBT		
	2013 XCD \$	2012 XCD \$
<b>Debt Stock Opening Balance:</b>	<b>202,674,214</b>	<b>209,288,776</b>
Foreign	158,229,769	159,288,776
Domestic	44,444,444	50,000,000
<b>Repayments:</b>	<b>(6,548,336)</b>	<b>(6,614,561)</b>
Foreign	(992,780)	(1,059,006)
Domestic	(5,555,556)	(5,555,556)
<b>New Loans:</b>	-	-
Foreign	-	-
Domestic	-	-
<b>Debt Stock Closing Balance:</b>	<b>196,125,878</b>	<b>202,674,214</b>
Foreign	157,236,989	158,229,769
Domestic	38,888,889	44,444,444

## NOTE 17

**STATEMENT OF CONTINGENT LIABILITIES**  
**(Expressed in Eastern Caribbean Dollars)**

CREDITOR/REF	PURPOSE/ BORROWER	LIABILITY CURRENCY	AMOUNT APPROVED	AMOUNT DISBURSED	DISBURSED OUTSTANDING G DEBT	DISBURSED OUTSTANDING DEBT 2012
<b>FOREIGN DEBT</b>						
<u>Long Term</u>						
<b>Caribbean Development Bank</b>						
Loan No: 02/SFR-ANL 11056	Third Line of Credit - Anguilla Development Board	US\$	8,226,426.50	8,226,426.29	465,413.63	672,263.98
Loan No: 05/SFR-OR- ANL 11252	Fourth Line of Credit - Anguilla Development Board	US\$	7,659,900.00 (7,515.31 - cancelled)	7,652,348.69	2,028,679.21	2,640,057.92
Loan No: 07/SFR-OR- ANL 11453	Fifth Line of Credit - Anguilla Development Board	US\$	13,500,000.00	13,196,141.43	11,237,704.74	12,005,502.34
<b>Total Foreign Debt</b>					<b>13,731,797.58</b>	<b>15,317,824.24</b>
<b>DOMESTIC DEBT</b>						
<u>Long Term</u>						
<b>Anguilla Social Security Board</b>						
Loan No: SSB 2	Anguilla Development Board	EC\$	2,700,000.00	2,700,000.00	720,000.00	900,000.00
<b>Caribbean Commercial Bank</b>						
Loan No: 3300944	Anguilla Tourist Board	EC\$	750,000.00	749,054.01	413,280.42	454,277.72
<b>Total Domestic Debt</b>					<b>1,133,280.42</b>	<b>1,354,277.72</b>
<b>Total Contingent Liabilities in respect of loans to third parties</b>					<b>14,865,078.00</b>	<b>16,672,101.96</b>

**NOTE 18: STATEMENT OF LOANS MADE FROM THE CONSOLIDATED FUND**

DESCRIPTION	Amount Advanced 2013 XCDS000	Amount Advanced 2012 XCDS000
Medical Treatment Overseas	39	152
<b>TOTAL</b>	<b>39</b>	<b>152</b>

The value of the medical treatment is initially recorded as expenditure through the statement of receipts and payments. All amounts recovered are treated as receipts in year of recovery.

**NOTE 19: AMOUNTS DUE TO THE GOVERNMENT**

Amounts Due	Amounts Outstanding as at 2013 XCDS000	Amounts Outstanding as at 2012 XCDS000
IRD	\$ 23,937	\$ 16,400
Customs	\$ 1,178	\$ -
Post Office	\$ 65	\$ -
Dites	\$ 44	\$ -
Immigration	\$ 32	\$ 50
Treasury	\$ 6,413	\$ 5,789
Radio Axa	\$ 30	\$ 10
health protection	\$ 16	\$ 11
<b>Total Revenue Arrears</b>	<b>\$ 31,715</b>	<b>\$ 22,260</b>



**NOTE 20: STATEMENT OF REMISSION, WRITE OFFS AND SETTLEMENTS**

DESCRIPTION	2013 VALUE XCDS000	2012 VALUE XCDS000
Write-offs	-	-
Exemption From Customs Duty	15,918	3,315
Exemption From Alien Land Holding Licence	2,685	4,826
<b>TOTAL</b>	<b>18,603</b>	<b>8,141</b>

**NOTE 21: STATEMENT OF GIFTS****Note 21.1 : GIFTS MADE TO THE GOVERNMENT**

Gifts	Gifts as at 31-Dec-13 XCDS000	Gifts as at 31-Dec-12 XCDS000
Albena Lake Hodge Comprehensive S	\$ 138	\$ 133
Department of Disaster Management	\$ 105	\$ 123
Library	\$ 51	\$ 9
Information and Broadcasting	\$ -	\$ -
Education Department	\$ 21	\$ -
Department of Youth & Culture	\$ 10	\$ -
Police Department	\$ 8	\$ -
Department of Probation	\$ 50	\$ 50
Department of Health Protection	\$ 3	\$ 12
Sports Department	\$ 1	\$ -
Ministry of Social Development	\$ -	\$ 6
Department of Lands & Surveys	\$ -	\$ 17
<b>Total Gifts</b>	<b>\$ 388</b>	<b>\$ 350</b>

**NOTE 21.2: GIFTS MADE BY GOVERNMENT**

DONOR	DETAILS	DONATION OTHER	2013 VALUE XCDS000	2012 VALUE XCDS000
Nil	Nil	-	-	-

## **Note 22 Events After balance Sheet date and contingent losses**

### **National Bank of Anguilla and the Caribbean Commercial Bank**

In August 2013 the National Bank of Anguilla and the Caribbean Commercial Bank were placed in conservatorship by the East Caribbean Central Bank.

On 22 April 2016, these banks ceased to carry on banking business in Anguilla, their operations being transferred to a newly established bank, the National Commercial Bank of Anguilla Ltd (NCBA). The NCBA is wholly owned by the Government of Anguilla. All balances held by the Government of Anguilla in the National Bank of Anguilla and the Caribbean Commercial Banks as at 22 April 2016 were transferred to the new bank.

Note 15.1 to the accounts shows that at 31 December 2013 the Government of Anguilla owned shares with a book value of EC\$5.4m in the National Bank of Anguilla. Following the cessation of operations by the National Bank of Anguilla, these shares are now considered to have no monetary value, and the holding will be written off.