Government of Anguilla 2020 Accounts

Report of the Chief Auditor to the House of Assembly

Contents

Chief Auditor’s Report on the Audit of the 2020 Financial Statements to the Government of Anguilla

Qualified Opinion on Financial Statements

I have audited the financial statements of the Government of Anguilla for the year ended 31 December 2020 under the Financial Administration and Audit Act 2010 (the Act). These comprise of the Statement of Financial Performance, the Statement of Receipts and Payments, the Statement of Assets and Liabilities, the Consolidated Statement of Cashflows for the year then ended and the related notes, including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Government of Anguilla as at 31 December 2020 and the amounts recorded for total receipts and payments, financial performance, cash flows and assets and liabilities for the year, in accordance with the Act, directions made thereunder by the Minister of Finance and Part 1 of the International Public Sector Accounting Standard Financial Reporting Under the Cash Basis of Accounting.

Basis for Qualified Opinion on Financial Statements

As was the case in previous years, the Government of Anguilla had not maintained adequate accounting records to support the:

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

In addition:

- the accounts do not include a statement outlining the details of remissions, write-offs and settlements as required by the Section 21 of the Act.

I conducted my audit in accordance with Section 55 of the Act and International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Government of Anguilla in accordance with the International Ethics Standards Board for Accountants’ *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Anguilla, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 necessary, had I been provided with the evidence relating to the completeness of property tax, interim stabilisation levy and accommodation tax, along with the unknown impact of using incorrect tax rates for imports of petroleum and diesel;
- the authorisation of advances from the Consolidated Fund;

- omitting relevant deposits over five years old from the Consolidated Fund; and
- the approval of remissions;

in all material respects, the receipts and payments recorded in the financial statements 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 Regularity

Reallocation and Virement Warrants

Section 30 of the Act states that the Minister of Finance, under his or her hand, may direct surpluses by means of a virement warrant. Section 31 of the Act states that the Minister of Finance may issue reallocation warrants under his or her hand.

All reallocation and virement warrants issued in 2020 were authorised by the Permanent Secretary – Finance or the Deputy Permanent Secretary, Finance and not the Minister of Finance. I therefore qualify my audit opinion as both virement and reallocation warrants were not authorised in the manner required by the Act.

Tax Revenue

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

- Property Tax;
- Interim Stabilisation Levy; and
- Accommodation Tax;

during 2020 had been identified for collection in accordance with relevant legislation. I therefore qualify my audit opinion in this respect.

Taxes on International Trade

The Government of Anguilla used incorrect tax rates for imports of petroleum and diesel. I therefore qualify my regularity opinion as I am unable to confirm whether duties have been collected in accordance with relevant legislation.

Advances

Section 46 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 2020 were not authorised by the Minister of Finance. I therefore qualify my audit opinion as advances were not authorised in the manner required by the Act.

Deposits

Section 47(5) of the Act states that, a deposit that is unclaimed for five years shall, subject to the provisions of any law, cease to be a deposit and accrue to the Consolidated Fund but the Minister of Finance may direct the refund of a deposit to a person who subsequently satisfies the Minister of

Finance that that person is entitled to it. As documentation is not available to support all deposits, I qualify my audit opinion as I have been unable to confirm whether deposits have been treated in accordance with the Act.

Approval of Remissions

Section 18(4) 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 the Governor in Council, I was not provided with evidence of approval by the House of Assembly for all remissions. I therefore qualify my audit opinion as remissions were not authorised in the manner required by the Act.

Other Information

Management is responsible for the other information in the Report and Accounts of the Consolidated Fund. The other information comprises the information included in the annual report other than the financial statements and my auditor’s report thereon. The other information comprises the Accountant General’s Report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Matters on Which I Report by Exception

With the exception of the issues raised in the basis of qualified opinion on regularity and basis for qualified opinion on the financial statements, I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As explained in the Statement of Responsibilities, Management is responsible for the preparation of the financial statements that present fairly in accordance with Section 52 of the Act and the appropriate Ministerial Direction. 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. Management is also responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Government of Anguilla’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Government of Anguilla's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Government of Anguilla's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Government of Anguilla's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Government of Anguilla to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Responsibilities for Regularity

The Accountant General is responsible for ensuring the regularity of financial transactions.

I am responsible for expressing an opinion on whether the receipts and payments have been applied to the purposes intended by the House of Assembly and conform to the authorities which govern them.

Richard Harries
Chief Auditor

Date: 26 May 2026

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Cardiff
CF10 4BZ
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Audit of Financial Statements Report – Government of Anguilla

Audit years: 2019 & 2020

Date issued: July 2025

Contents

As the Chief Auditor, I intend to issue a qualified audit report on your 2019 and 2020 financial statements. There are also further issues to report to you on both years prior to the approval of the accounts, many of these are consistent with previous years and will be reported until we have recovered the audit position.

Introduction

1 As the Chief Auditor, I am responsible, in accordance with the Financial Administration and Audit Act (the Act) for providing an opinion on whether:

- the financial statements present fairly the financial position of the Government of Anguilla's Consolidated Fund as at 31 December 2019 and as at 31 December 2020; and
- the receipts and payments have been applied to the purposes intended by the House of Assembly and conform to the authorities which govern them.

2 I do not try to obtain absolute assurance that the financial statements are correctly stated but adopt the concept of materiality. In planning and conducting the audit, I seek to identify material misstatements in your financial statements, namely, those that might result in a reader of the accounts being misled.

3 The quantitative levels at which I judge such misstatements to be material for the Consolidated Fund for both years to be EC$2.5 million. Whether an item is judged to be material can also be affected by certain qualitative issues such as legal and regulatory requirements and political sensitivity.

4 International Standard on Auditing (ISA) 260 requires me to report certain matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.

5 This report sets out for consideration the matters arising from the audit of the financial statements of the Consolidated Fund, for 2019 and 2020, that require reporting under ISA 260 to the Permanent Secretary – Finance.

6 I have now completed the audit work on both the 2019 and 2020 financial statements, and I summarise the findings from my audit in this report. I have already discussed these issues with the Accountant General.

7 The certification of the 2019 and 2020 financial statements is coming shortly after signing off the 2018 financial statements but is still some five years after the 2019 and 2020 year-ends. There are a number of reasons for this, including the impact of the COVID19 pandemic and the fact that my team were unable to travel to the island to complete audit work for two years. However, over the last twelve months there has been considerable progress made by both the Government (the Treasury and Finance Departments and the Internal Audit Service) and by my team to move the audit process forward.

8 This report finalises stage one of my agreed recovery plan with the Government where I agreed a plan to certify the 2018, 2019 and 2020 accounts in 2025. This was to close the remaining audits under the 'old contract' and then stage two was to agree a contract extension to complete the audit of the 2021, 2022, 2023 and 2024 financial statements by the Summer of 2027. This contract extension has recently been finalised, and we are now planning to deliver stage two of the recovery plan with key stakeholders during the next two years.

9 The Government and I are extremely keen to meet this recovery plan, and I will work with the Government to facilitate the improvements needed to the accounts and audit process to enable us to be in a position to certify accounts and report issues on a timelier basis.

Proposed Audit Opinion

10 I intend to issue qualified audit opinions on both years (2019 & 2020) accounts once you have provided me with a Letter of Representation covering 2019 and 2020.

11 I issue a 'qualified' audit opinion where I have material concerns about some aspects of your accounts; otherwise, I issue an unqualified opinion. The majority of these qualifications have rolled forward from previous years, cover both years accounts and will be reported until we recover and review the audit position under the contract extension.

12 The Letter of Representation contains certain confirmations I am required to obtain from you under auditing standards along with confirmation of other specific information you have provided to me during the audit.

13 My audit report is qualified in respect of matters outlined in **Exhibit 1**. All of these qualifications are the same as in my report on previous years' financial statements, so whilst, given the timing of the audits and the accounts position, it is disappointing to have qualified accounts, it is pleasing that there are no new qualifications for 2019 and 2020. Going forward I will review and consider the impact of these qualifications.

Exhibit 1: reasons for my qualified audit opinion for 2019 and 2020

Opinion qualified	Reason for qualification
Regularity opinion – recurring qualification issues for 2019 and 2020	
Taxes and Levies	Taxes on International Trade Tax rates for petroleum and diesel are different and were incorrectly included in the Customs duties/taxes collection system. This means that there could be under, or overpayment of taxes, and I am unable to quantify the impact. As a result, I was not able to obtain assurance that these taxes and levies had been calculated in accordance with legislation.
Taxes and Levies	• Property tax • Accommodation tax • Interim stabilisation levy No reconciliations are undertaken between records held by other departments, such as the Land and Survey Department's register of properties and records of businesses maintained by the Ministry of Finance.

Opinion qualified	Reason for qualification
	As a result, I was not able to obtain assurance that these taxes and levies had been calculated in accordance with legislation.
Authorisation of reallocation and virement warrants	Reallocation and virement warrants have been authorised by the Permanent Secretary, rather than, as required by the Act, by the Minister of Finance. 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.
Deposits	Deposits over five years are not identified and added to the Consolidated Fund as required by Section 47 of the Act. I do note that some deposits relate to ongoing projects where it would not be appropriate to add to the Consolidated Fund.
Advances	Advances were not authorised by the Minister of Finance as required by Section 46 of the Act.
Remissions	While remissions were approved by Executive Council, I was not provided with evidence of approval for by the House of Assembly for all remissions over $1,000 as required by Section 18(4) of the Act.
Presents fairly opinion – recurring qualification issues for 2019 and 2020	
Advances	I was unable to obtain audit evidence to support the completeness, accuracy, validity and recoverability of advances disclosed in the notes to the accounts because: • the Government does not keep records and reconciliations to support all individual advances; and • some advances appear to be inter-ministry/departmental transactions which may not meet the definition of an advance
Deposits	I was unable to obtain audit evidence to support the completeness, accuracy, and validity of deposits disclosed in the notes to the accounts because: • the Government does not keep records and reconciliations to support individual deposits; and • some deposits appear to be inter-ministry/ department transactions which may not meet the definition of a deposit.
Arrears of revenue	I was unable to obtain audit evidence to support the completeness, accuracy, and validity of arrears of revenue shown in the notes to the accounts because: • there are a lack of system prints to support all arrears declared by departments - this is because systems are live, and in many cases, reports cannot be retrospectively reproduced • for transactions where system prints are available, individual balances at 31 December 2019 and 31 December 2020 cannot be fully supported as there are constant changes in arrears and payments being received

Opinion qualified	Reason for qualification
	• there are no reviews of collectability undertaken to establish whether the arrears will ever be received by the Government; and • there is a lack of pro-active chasing of arrears
Remissions, write-offs and settlements	The accounts do not disclose the information in respect of remissions, write-offs and settlements as required by Section 21 of the Act.

Significant Issues Arising from the Audit

Uncorrected misstatements

14 There is one uncorrected misstatement in the financial statements for both 2019 and 2020. At 31 December 2019 and 2020, the Government held a deposit of XCD$1.235m with British American Insurance (BAI) which is shown in note 13 of the 2019 and 2020 statements. BAI has been in liquidation since 2007. It is currently estimated that depositors will recover up to 25% of the value of their deposits and XCD$165,000 was received in 2018. Fiscal Reserve Deposits are therefore overstated by up to XCD1.050million in both 2019 and 2020. The Government have decided to refer to this in a post balance sheet event note rather than adjusting the carrying value of the deposit.

15 If you decide not to correct this misstatement, I ask that you confirm in the letter of representation that you concur with management's reasons for not adjusting the financial statements.

Corrected misstatements

16 There are misstatements that have been corrected by management for both 2019 and 2020, which I consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process. They are set out with explanations in **Appendix 1.**

Other significant issues arising from the audit of the 2019 and 2020 financial statements

17 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. Given the timing of the audit and the certification of 2019 and 2020, there were some consistent issues arising in these areas for both 2019 and 2020.

18 **My audit identified material weaknesses in your internal controls and financial reporting processes.** These issues contributed to the qualification issues covered above. In addition, I have identified instances where Government systems do not have appropriate updates when tax, levy or duty rates change.

Whilst my opinion on the financial statements is not qualified in this regard, the Government may not be collecting all of the revenue that it is legislatively able to.

19 **I have encountered some difficulties during the audit.** As indicated in the qualification issues covered above, there are some gaps in the Government's records to support transactions and balances in the financial statements. In some instances, the Government's Treasury Department has been unable to obtain information from other Ministries/Departments. In order to deliver the agreed recovery plan and bring audits up to date, all Government departments will need to support the completion of the audits by providing requested information on a timely basis. My team and I will continue to provide engage with and provide support and training to all officers.

Recommendations

20 I have previously raised recommendations arising from my audit, particularly in respect of the areas of the financial statements that I have needed to qualify my opinion on for several years. I have not repeated these recommendations in this report as many of the recommendations relate to tax and levy streams that have been replaced in 2022 by GST. **However, I will be issuing an 'end of contract' report that may contain relevant recommendations/areas for improvement for the Government to address for the 2021 – 2024 financial statements accounts production and audit cycle.**

21 As I have indicated above, I will work with the Government to address any recommendations that continue to impact on future years' financial statements, but our collective effort will now focus on completing the accounts and audit process on a timelier basis.

Independence and Objectivity

22 As part of the finalisation process, I am required to provide you with representations concerning my, and the audit team's, independence.

23 I have complied with ethical standards and in my professional judgment, I and the audit team are independent, and our objectivity is not compromised. There are no relationships between Audit Wales and the Government of Anguilla that I consider could have an impact on our objectivity and independence.

Appendix 1

Summary of Corrections Made for Both the 2019 and 2020 Accounts

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Summary of corrections made to the 2019 Financial Statements

Value of correction	Nature of correction
Note 11 Advances and Note 12 Deposits	The notes were reformatted into categories to provide more useful information for the reader of the accounts. The overall balances remained the same.
Note 20 Statement of Remissions, Write offs and Settlements XCD 1,777,000 Customs Duties XCD 195,000 Alien Land Holding Licence	XCD1,777,000 was added to Customs Duties and XCD 195,000 added to Alien Land Holding Licence Exemptions as these were omitted in error.
Various	Narrative amendments and other lower value amendments were made along with updates of prior year comparative figures and rounding errors were corrected to improve the quality of the accounts for the reader. This includes correcting for the impact of amendments made to the prior year accounts.

Summary of corrections made to the 2020 Financial Statements

Value of correction	Nature of correction
Note 11 Advances and Note 12 Deposits	The notes were reformatted into categories to provide more useful information for the reader of the accounts. The overall balances remained the same.
Note 20 Statement of Remissions, Write offs and Settlements XCD 316,000	XCD316,000 was removed from write offs included in the note as these were included in error.
Various	Narrative amendments and other lower value amendments were made along with updates of prior year comparative figures and rounding errors were corrected to improve the quality of the accounts for the reader. This includes correcting for the impact of amendments made to the prior year accounts.

Archwilio Cymru
Audit Wales

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Annual Report and Financial Statements for the Financial Year 2020

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NOTES TO THE ACCOUNTS

STATEMENT OF RESPONSIBILITY

The Annual Statement of Financial Statements has 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, 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 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 give a true and fair view of the state of affairs and surplus of the Government of Anguilla for the financial year ended December 2020.

ACCOUNTANT GENERAL ANGUILLA

…………………………

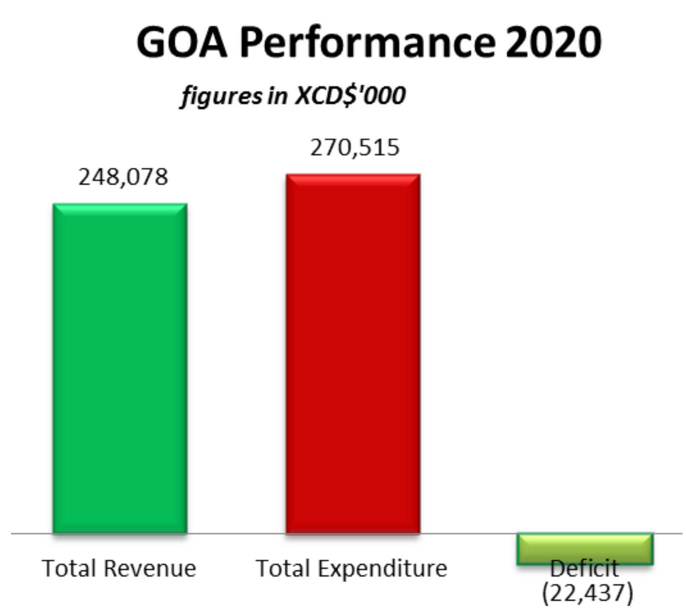
Vonlee Harris (Mr.)
Accountant General
Treasury Department
Government of Anguilla
March 31, 2021

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 31st December 2020 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.

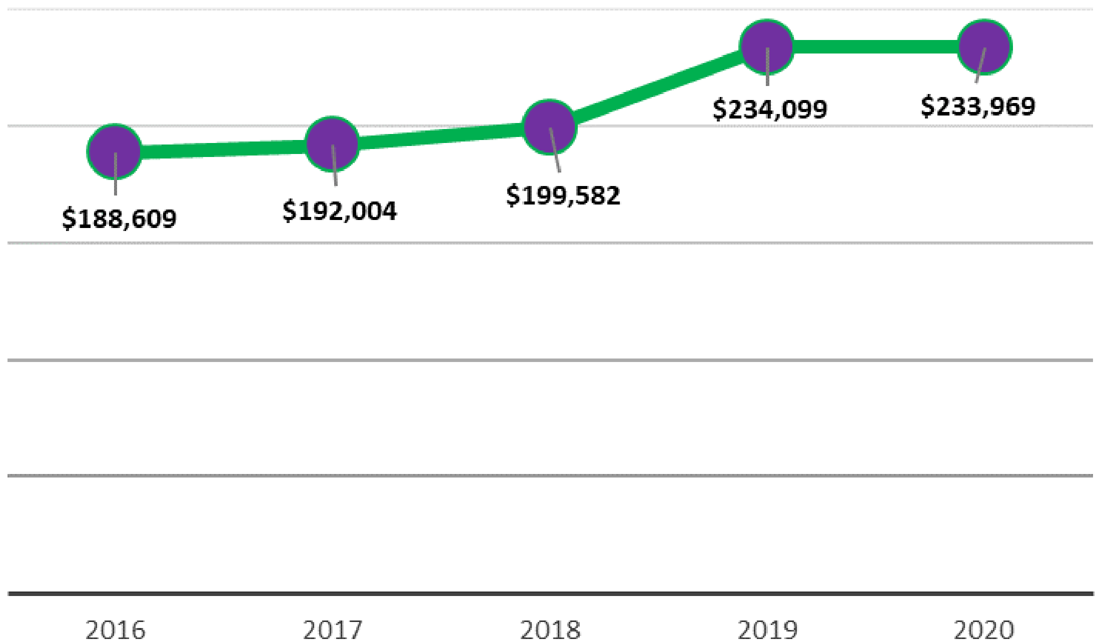
The Annual Statements of Public Accounts have been prepared using the modified cash basis of accounting. The Annual Report is an essential element of the Public Accounts of Anguilla as it illustrated the Government of Anguilla's commitment to transparency and accountability of public funds. These statements 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, creditors and the public at large.



At a Glance

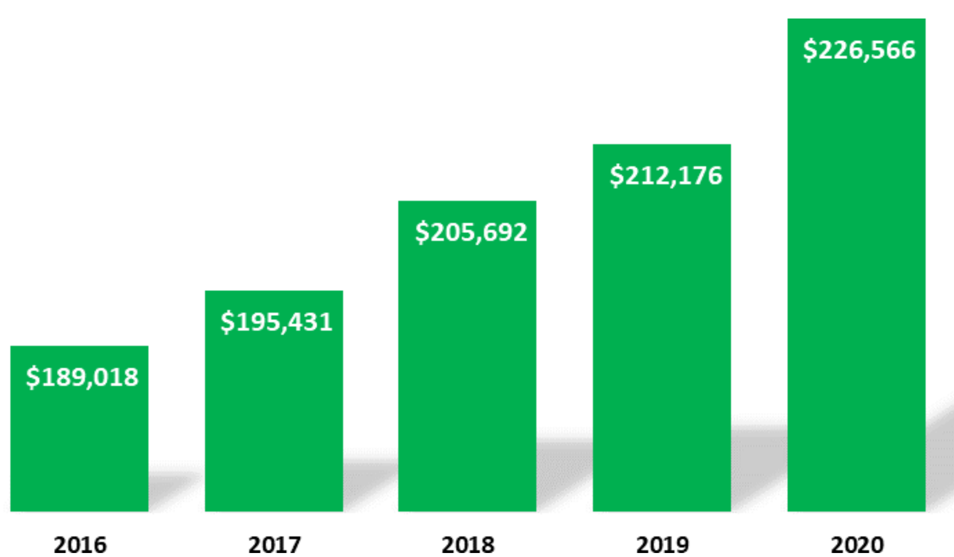
Recurrent Revenue

Figures in XCD$'000



Recurrent Expenditure

Figures in XCD$'000



The FY 2020 Fiscal Review

The financial year 2020 has been a challenging year with the onset of the COVID-19 pandemic. Although the pandemic gave the economy a devastating blow, the Government was able to capitalize on the 2020 theme of "Building a Dynamic Economy". As the Island and the Government grappled with the fallout of COVID-19, the year ended negatively for the Government of Anguilla as the Government experienced an overall deficit of XCD$22.4m. The year started with positive growth trajectory as the Island experienced the highest tourist arrivals for the first two months of the year, however, with the onset of the pandemic, the positive upward trajectory took a turn for the worst as the global outbreak of COVID-19 not only affected the productivity in the tourism industry but also all industries with the exemption of Health Services. The Government of Anguilla recurrent revenue collections during the year 2020 underperformed by a marginal XCD$130k, when compared to the 2019 revenue collections. However, when compared to recurrent expenditure, 2020 expenditure was XCD $14.4m more than 2019 recurrent expenditures. The aforementioned variances were attributed to the signing of a Memorandum of Understanding (MOU) between the Government of the United Kingdom of Great Britain and Northern Ireland acting through the Foreign and Commonwealth Office and the Government of Anguilla where both parties agree to the receipt of Anguilla COVID-19 Emergency Financial Aid Programme. The MOU was signed on the 11th of June 2020 with the expectation to receive a maximum of XCD $100m in nine (9) tranches starting from 12th June 2020 and ending 31st December 2020. The primary objective of the MOU was to help Government to maintain solvency, and to prevent widespread social hardship and scaring of the economy.

When taking a holistic view of the total revenue which includes recurrent, capital and non-budgeted revenues, the government experienced a deficit of XCD$22.4m. The deficit was mainly experienced in all areas of revenue collection; however, the biggest decline was in Duties that collected XCD$71.4m in 2019 compared to XCD $44.6m in 2020. This loss in duties was reflected in the government's decision to grant duty free concessions on necessities and COVID-19 related protection items to aid in the safeguarding and security of the citizen of the Island. Exemptions in 2019 were valued at XCD$1.0m while 2020 exemptions were XCD $6.7m. On the other side, recurrent expenditure exceeded the 2019 recurrent expenditure of XCD $212.1m by XCD $14.3m. This variance was due to the Government offering stimulus cheques to people in Anguilla who became unemployed and statutory bodies who struggled to meet their obligations due to COVID-19. Despite the economic impact due to COVID-19, the Government utilized measures and initiatives to stay abreast with their debt obligations, reduced unnecessary expenditure and increased revenue, the efforts reflected positively on the operations of the Government. This shows that Government was committed in building and perpetuating a dynamic economy.

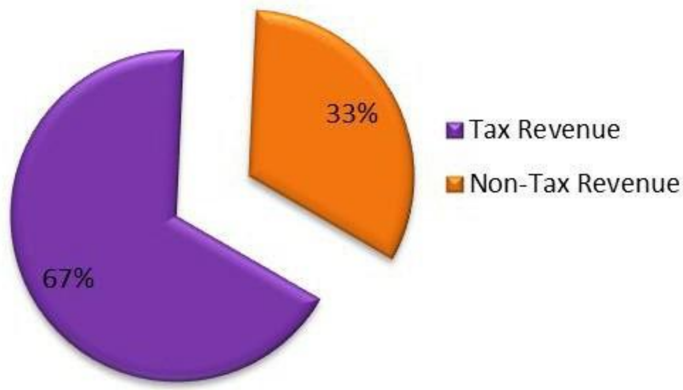
The FY 2020 Budgeted Review

On the 7th May 2020, the budget was passed, assented and came into effect at the House of Assembly, which comprised of total expenditure of XCD $256.9m comprising of total recurrent expenditure budget of XCD $241.4m and capital expenditure of XCD $15.5m. On the other hand, revenue projections were objectively approved with the expectancy to accumulate a total of XCD $292.9m which comprise of capital revenues of XCD $39.5m, and recurrent revenues of XCD $253.4m.

FY 2020 Recurrent Revenue

In 2020, the Government of Anguilla's recurrent revenue collections amounted to XCD $233.9m, of which 67% or XCD $157.6m was from tax revenue as illustrated in Chart 1 below.

Chart1: Total Recurrent Revenue



The Government's key revenue earners are Taxes on Domestic Good and Services, Taxes on International Trade & Transactions, Fees, Fines and Permits and Duties which jointly amounted to 52% or XCD $122.2m. In addition, Fees, fines and permits and Grants contributed to 30% of non-tax revenue. Chart 2 and Table 1 below provides further analysis of revenue collections

Chart 2: Analysis of Recurrent Revenues

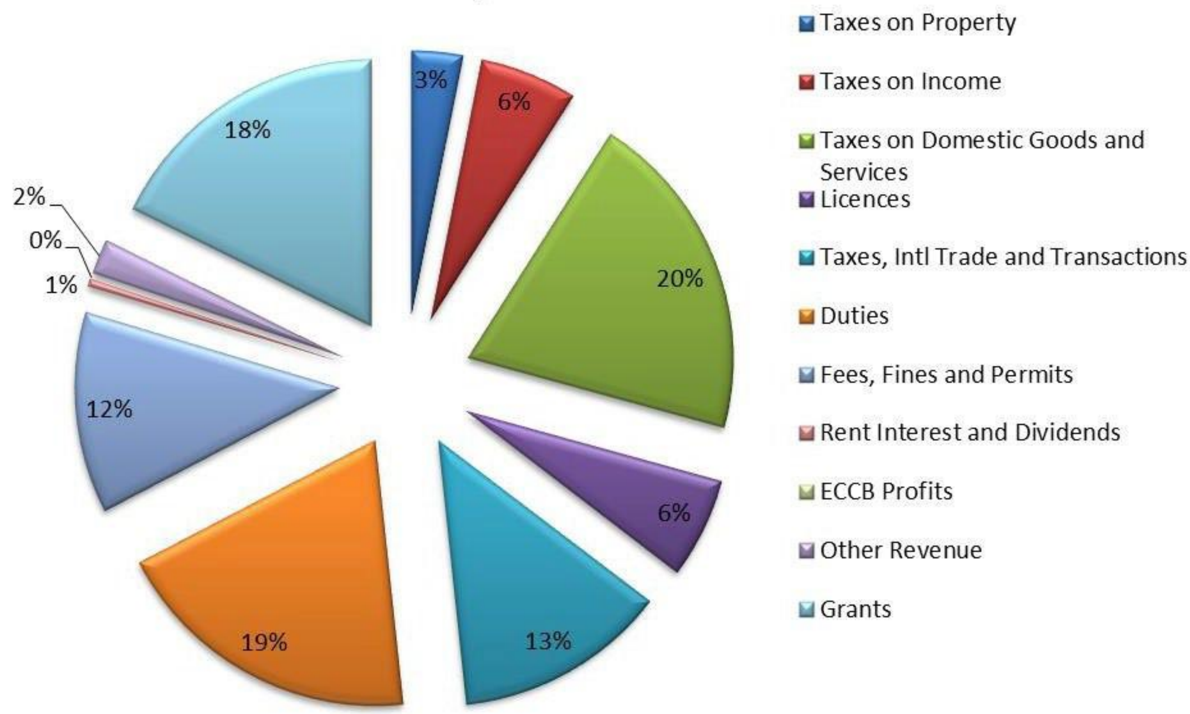


Table 1: Actual and Estimated Recurrent Revenue: 2019 - 2020

Tax revenue	2020 Estimates	2020 Actual	2020 Difference	2019 Actual vs estimates		2020 vs 2019 Actual	
	XCD $	XCD $	XCD $	XCD $	%	XCD $	%
Taxes on property	$ 7,000	$ 7,202	$ 202	$ 8,459	3%	$ (1,257)	-15%
Taxes on Income	$ 16,350	$ 13,930	$ (2,420)	$ 16,812	-15%	$ (2,881)	-17%
Taxes on Domestic goods and services	$ 60,327	$ 47,272	$ (13,056)	$ 57,194	-22%	$ (9,923)	-17%
Licences	$ 16,791	$ 14,291	$ (2,500)	$ 16,895	-15%	$ (2,604)	-15%
Taxes, intl Trade and Transaction	$ 41,300	$ 30,334	$ (10,966)	$ 26,935	-27%	$ 3,399	13%
Duties	$ 68,001	$ 44,600	$ (23,400)	$ 71,477	-34%	$ (26,877)	-38%
fees, fines and Permits	$ 32,880	$ 28,599	$ (4,281)	$ 29,329	-13%	$ (731)	-2%
Rent Interest and dividends	$ 3,460	$ 1,172	$ (2,288)	$ 2,398	-66%	$ (1,226)	-51%
ECCB profits	$ -	$ -	$ -	$ -	0%	$ -	0%
Other revenue	$ 7,345	$ 5,026	$ (2,319)	$ 4,599	-32%	$ 427	9%
Grants	$ -	$ 41,542	$ 41,542	$ -	0	$ 41,542	100%
Total	**$ 253,454**	**$ 233,969**	**$ (19,485)**	**$ 234,099**	**-220%**	**$ (130)**	**-34%**

As seen in Table 1 above, total recurrent revenue of XCD $233.9 million significantly underperformed when compared with the projected revenue target of XCD $253.4 million by XCD $19.4 million with the majority of the underperformance stemmed from Taxes on Domestic Good and Service, Taxes on International Trade and Transactions and Duties. Of the three highest underperformers, Duties was the highest as that area underperformed by XCD $23.4m. When compared to total recurrent revenue for the fiscal year 2019, revenue also experienced a decreased by XCD $130k. Although the overall variance is minor, Grant funding as part of the MOU injected XCD$ 41.5m to recurrent revenue. Duties also underperformed when compared to the 2019 actuals by 38%. Nonetheless, despite the effects of COVID-19 on the economy, Taxes on Domestic Goods and Services and Duties continue to be the highest revenue earners. Together they accounted for 39% of the total recurrent revenue for 2020.

Taxes, International Trade and Transaction in 2020 accounted for 13% of total government earnings. Fines, fees and permits and Grants together represented 37% of earnings, contributing 19% and 18% respectively.

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

Table 2: Total Non-Recurrent Revenues: 2019 - 2020

Non-Recurrent Revenues	2020 Actual XCD $000	2019 Actual XCD $000
Capital Revenue	$ 10,282	$ 16,785
Increase in deposits	$ 535	$ 5,036
Decrease in Advances	$ -	$ 807
Increase on Fiscal Reserves		$ (3)
Increase in Advances	$ (4,126)	$ -
Proceeds from loans	$ 3,292	$ 1,675
Total Non-Recurrent Revenues	**$ 9,984**	**$ 24,299**

The revenue collected for the year 2020 as capital revenue comprised of funds distributed from the European Development Fund, UKG Development Aid, local revenue and settlement on insurance claims for government assets.

FY 2020 Recurrent Expenditure

The recurrent expenditure for the year 2020 was XCD $226.5 million, which represents a favorable savings in expenditure of XCD $14.4 million when compared to the original approved budget. However, when compared to the year 2019, expenditure was higher by XCD $14.3 million in 2020. The Total expenditure and the details of payments are analyzed below.

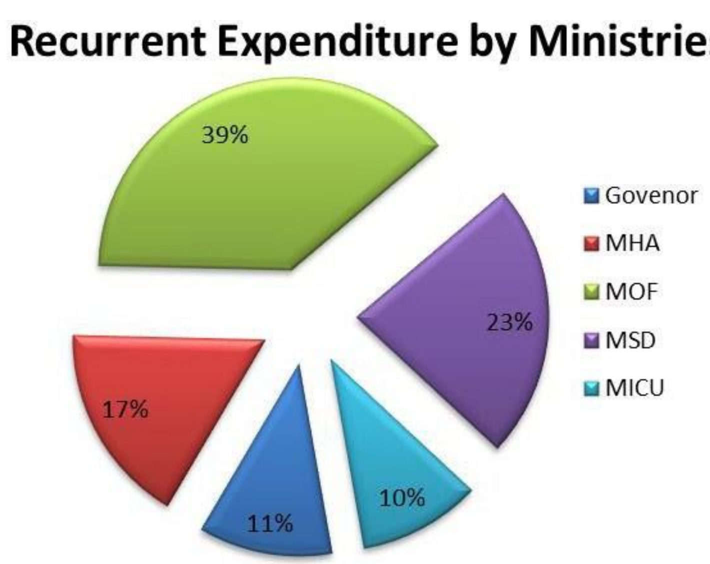
Table 3: Total Recurrent Expenditure by Type of Expenditure: 2020 - 2019

Recurrent Expenditure	2020 Estimates	2020 Actual	2019 Actual	2020 Actual vs estimate		2020 vs 2019 Actual	
	XCD $	XCD $	XCD $	XCD $	%	XCD $	%
Personal Emoluments	$ 85,690	$ 83,999	$ 84,243	$ (1,691	-2%	$ (244	0%
Goods & Services	$ 51,657	$ 49,285	$ 44,816	$ (2,372	-5%	$ 4,469	10%
Transfers & Subsidies	$ 62,057	$ 57,303	$ 53,234	$ (4,754	-8%	$ 4,069	8%
Social Services	$ 18,524	$ 15,234	$ 6,468	$ (3,290	-18%	$ 8,766	136%
Other Expenditure	$ 3,764	$ 3,618	$ 4,546	$ (146	-4%	$ (927	-20%
Special Expenditure	$ 19,244	$ 17,067	$ 18,776	$ (2,177	-11%	$ (1,710	-9%
Restricted Expenditure	$ 64	$ 61	$ 93	$ (4	-6%	$ (32	-35%
Total	**$ 241,001**	**$ 226,566**	**$ 212,176**	**$(14,435)**	**-6%**	**$ 14,390**	**7%**

Table 4 below depicts actual recurrent expenditure by each Ministry:

Table 4: Actual and Estimated Recurrent Expenditure by Ministry: 2020 - 2019

Recurrent Expenditure	2020	2020	2019	2020		2020 vs 2019	
MINISTRY	Estimate	Actual	Actual	Actual vs estimate		Actual	
	XCD $	XCD $	XCD $	XCD $	%	XCD $	%
GOV	$ 26,479	$ 25,553	$ 25,537	$ (926	-3%	$ 16	0%
MHA	$ 38,423	$ 38,240	$ 39,391	$ (183	0%	$ (1,151	-3%
MOF	$ 95,678	$ 87,073	$ 83,696	$ (8,606	-9%	$ 3,377	4%
MSD	$ 54,061	$ 52,419	$ 49,143	$ (1,642	-3%	$ 3,276	7%
MICU	$ 26,360	$ 23,282	$ 14,410	$ (3,079	-12%	$ 8,872	62%
TOTAL	**$ 241,001**	**$ 226,566**	**$ 212,176**	$ (14,435	-6	$ 14,390	7%



Recurrent and Capital Balances

Capital revenue and expenditure in Table 5 and Graph 2 below depicts that the Government of Anguilla's capital receipts favorably and significantly exceeded capital expenditure for both 2020 and 2019.

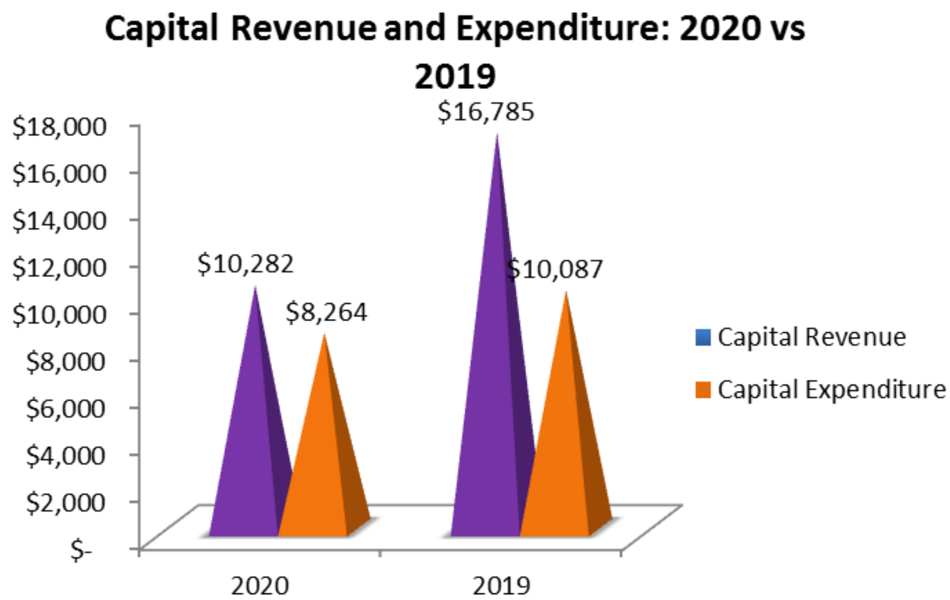


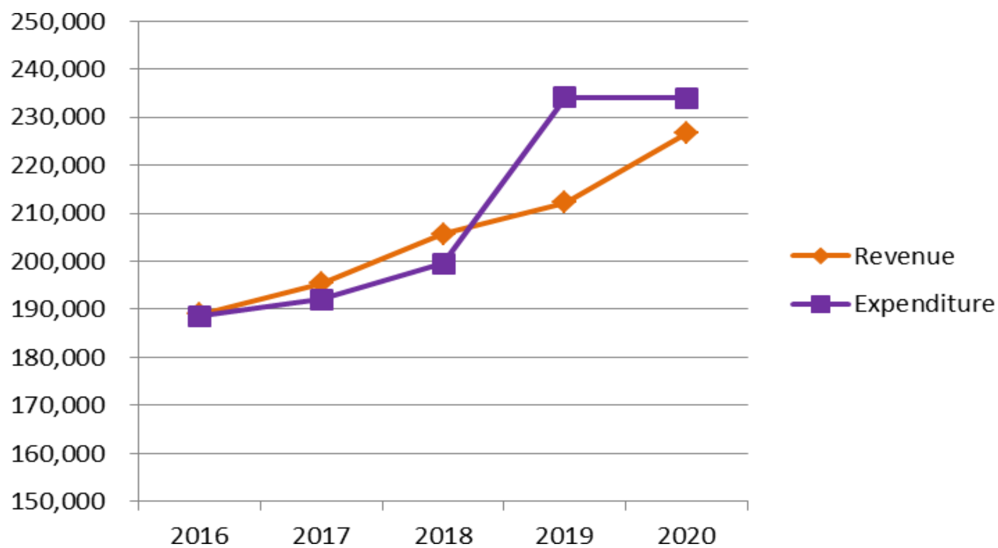
Table 5: Variance between Capital and Recurrent Revenue and Expenditure

Variance between Revenue and Expenditure	Actual XCD $000 2020	Actual XCD $000 2019	Actual XCD $000 2020 vs 2019
Capital Revenue	$ 10,282	$ 16,785	$ (6,502)
Capital Expenditure	$ 8,264	$ 10,087	$ (1,823)
Recurrent Revenue	$ 233,969	$ 234,099	$ (130)
Recurrent Expenditure	$ 226,566	$ 212,176	$ 14,390

For the year 2020, recurrent and capital expenditure equaled XCD $234.8 million. However, capital and recurrent revenue equaled XCD $244.2 million, which generated a surplus of XCD $9.4 million. Table 5 above reflects the overall performance of both the capital and recurrent revenue and expenditure for the fiscal years 2020 and 2019.

Graph 2 below compares total recurrent revenue to total recurrent expenditure over a five (5) year period (2016 – 2020).

Graph 2: Comparison of Recurrent Revenue and Recurrent Expenditure 2016 -2020



As depicted by Graph 2 above, recurrent revenue had a minor decrease of XCD$130k in 2020 when compared to 2019. From the graph, it can be observed that recurrent revenue steadily rose over the past years. Expenditure also rose comparatively over the same period; however, as it took a significant jump in 2019, 2020 expenditures were very close due to expenditure limitations and restrictions on increasing recurrent expenditures. Recurrent revenue fell below recurrent expenditure by 3%.

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 the Borrowing Guidelines agreed with the United Kingdom Government.

At the end of 2020, the Government of Anguilla ended with fiscal reserves totaling XCD $1.6 million, compared to XCD $1.6 million in 2019. Due to ripple effect of COVID-19, and meeting debt amortization payments, the Government of Anguilla had difficulties in replenishing those reserves when cash savings were realized. The Government found it more important to provide stimulus cheques and support to the population of Anguilla.

Capital Revenue

The Government of Anguilla realized capital revenue during the 2020 period totaling XCD $10.2 Million. These funds were contributed from the European Development Fund, UKG Development aid, insurance claims settlement and local revenue.

Capital Expenditure

Total Capital expenditure for 2020 amounted to $8.2m, which was spent between four (4) ministries whose projects aided in the further development of the Island and operations of the Government.

The Ministry of Home Affairs, Natural Resources and Tourism (MHA) accounted for $3.2m or 39% of the capital expenditure for 2020. The largest spending capital programmes was the Anguilla Community which consumed a total of XCD $3.1m for the period 2020.

The Ministry of Finance and Economic Development (MOF) accounted for $2.7m or 33% of the capital expenditure for 2020.The two largest spending capital programmes under the Ministry of Finance and Economic Development were the IT equipment, and furniture and equipment, each of which totaled $1.6m for the period.

The Ministry of Social Services (MSD) accounted for $0.2m or 3% of the capital expenditure for 2020.The largest and only spending capital programmes under the Ministry of Social Services was the development of the schools playing fields.

The Ministry of Infrastructure Communications and Utilities (MICU) accounted for $2.0m or 24% of the capital expenditure for 2020. The largest spending capital programmes was the

Renovation of Government of Anguilla buildings and the replacement of Government vehicles which consumed a total of XCD $1.8m for the period 2020.

Table 6 below illustrates the breakdown by Ministry of locally funded capital expenditure for the 2020 fiscal year.

Table 6: Actual and Estimated Locally Funded Capital Expenditure: 2019– 2020

Ministry	2020 Estimate XCD $	2020 Actual XCD $	2019 Actual XCD $
Public Admin	$ -	$ -	$ -
MHA	$ 3,252	$ 3,252	$ 2,653
MOF	$ 4,101	$ 2,757	$ 4,369
MSD	$ 234	$ 234	$ 93
MICU	$ 2,978	$ 2,020	$ 2,972
Total	**$ 10,566**	**$ 8,264**	**$ 10,087**

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 increased from XCD $291.0m in 2019 to XCD $295.2m in 2020. The bulk of the advances arise from the XCD$214 million promissory note and the banking resolution.

Deposits increased by XCD $0.5m in 2020. These deposits mainly comprise 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 $18.3m of all deposits totaling XCD $23.1m 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 significantly decreased from $467.9m in 2019 to $439.7m in 2020. Foreign debt decreased from XCD$200.2m in 2019 to $186.2m in 2020. Additionally, domestic debt also decreased from $267.7m in 2019 to $253.4m in 2020. During the year 2020, the Government paid XCD$17.3 million in foreign debt and XCD$14.2 million in domestic debt. However, the Government also acquired XCD$3.2million for the Anguilla Community College Development Project. Contingent liabilities for the year consisted of loans to third parties such as the Caribbean Development Bank, The Anguilla Tourist Board, Anguilla Roads & Construction & WWR and the Anguilla Development Board. At the end of 2020 Government's guaranteed debt showed $4.7m, revealing a 29% decrease from the 2019 figure of $6.6m.

Table 7: Public Debt

Oustanding Public Debts				
	Loan Balances 2020	Repayments during the year	New Loans during the year	Loan Balances 2019
Foreign	186,225	17,334	3,292	200,268
Domestic	253,481	14,224	-	267,706
Total outstanding public debt	**439,707**	**31,559**	**3,292**	**467,974**

Loans Made From the Consolidated Fund

New student and medical loans significantly increased by XCD $1.1 million overall. Medical treatment overseas experienced the highest as it increased by XCD $1.1m while student bonds increased slightly by XCD $28k. Student and medical loans increased from $1.2m in 2019 to

$2.3m in 2020. The student loans represent students who breached the scholarship terms and conditions, whilst the medical loans are for medical treatment overseas.

Arrears of Revenue

Arrears of Revenue increased slightly from $79.7 million in 2019 to $80.3 million in 2020. This increase was attributed largely to unpaid Accommodation Tax, Property Taxes, Audit Penalties, Student Bonds, Medical Loans and Customs Bonds.

Remissions, Write Offs and Settlements

Exemptions from Custom Duties and Alien Land Holding License by the Government of Anguilla increased significantly from $1.0 million to 6.7 million. This largely was attributed to exemptions granted upon the importation of goods by hoteliers. The Government of Anguilla wrote off XCD$537k for The Health Authority of Anguilla for monies owed during the period 2017-2020.

Gifts

There was a significant decrease in the value of gifts made to the Government in 2020. In 2019, the Government received XCD $608k in gifts, however in 2020, gifts were XCD $187k. The larger gifts were made to the Department of Social Development, Youth and Culture, Probation, and Education with smaller donations to A.L.H.C.S, Disaster and Library.

Acknowledgements

I wish to thank the employees of the Treasury Department, the Ministry of Finance and DITES for assisting in the completion of the 2020 financial report.

ACCOUNTANT GENERAL ANGUILLA

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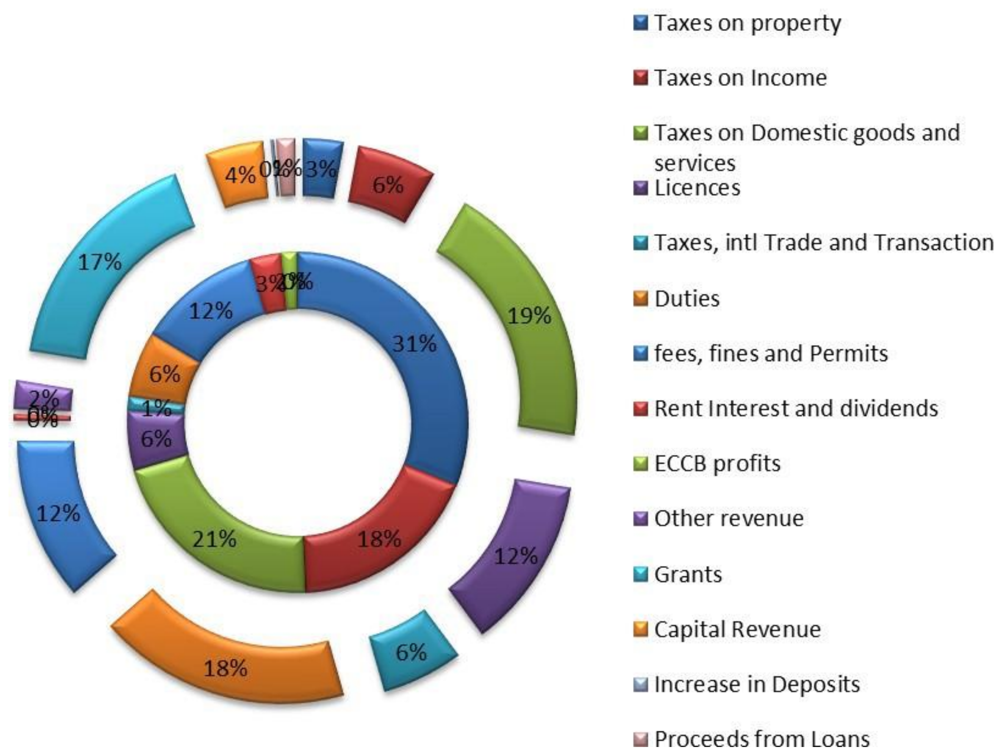
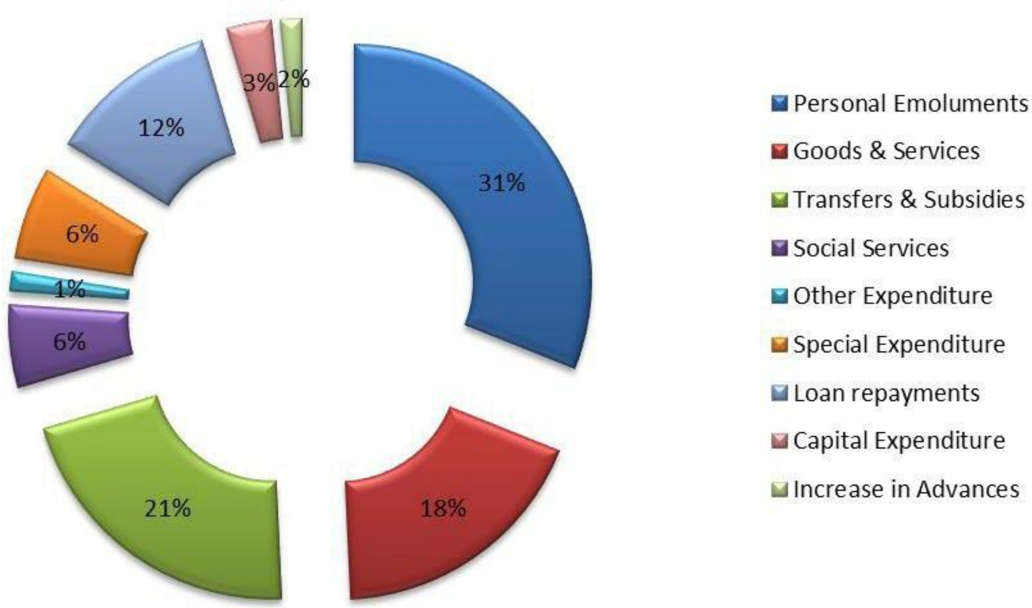
Vonlee Harris (Mr.)
Accountant General
Treasury Department
Government of Anguilla
March 31, 2021

HIGHLIGHTS

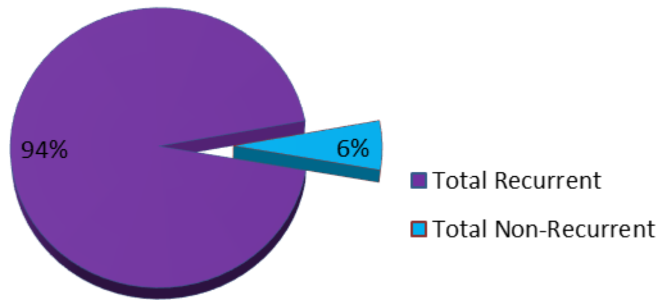
Total Revenue $248.0 Million



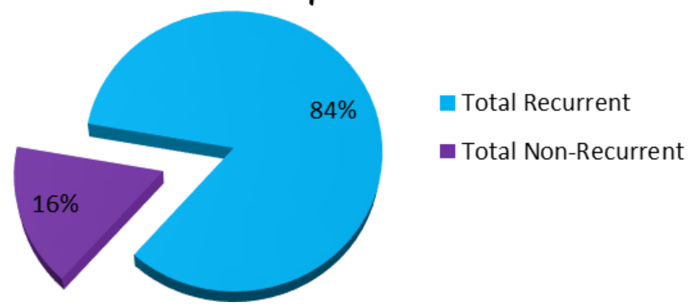
Total Expenditure $270.5 Million



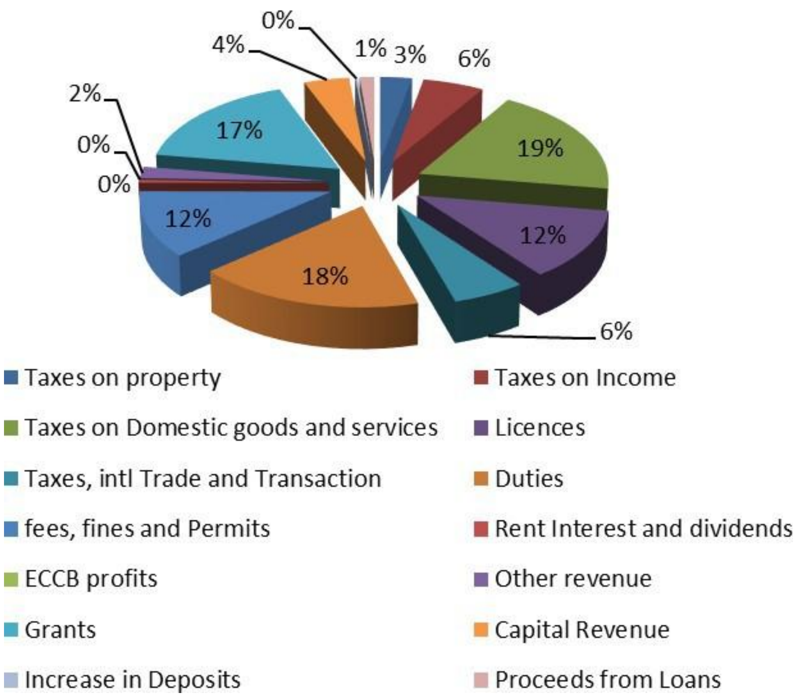
Total Revenues



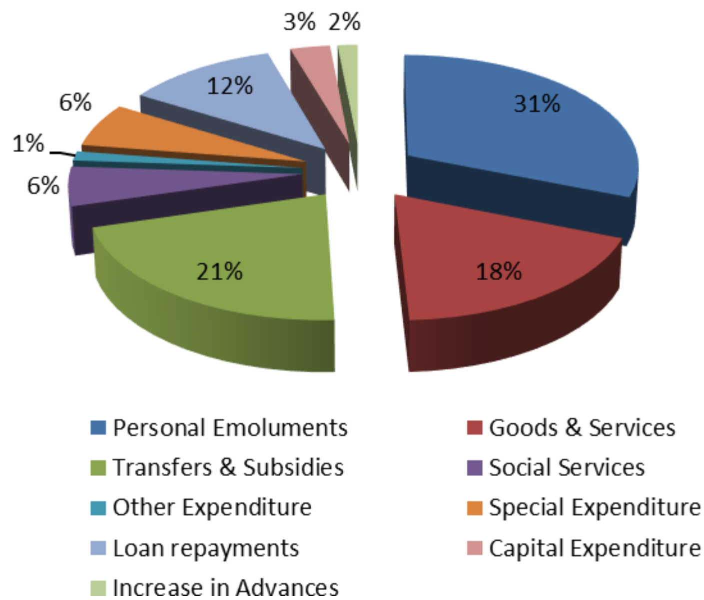
Total Expenditure



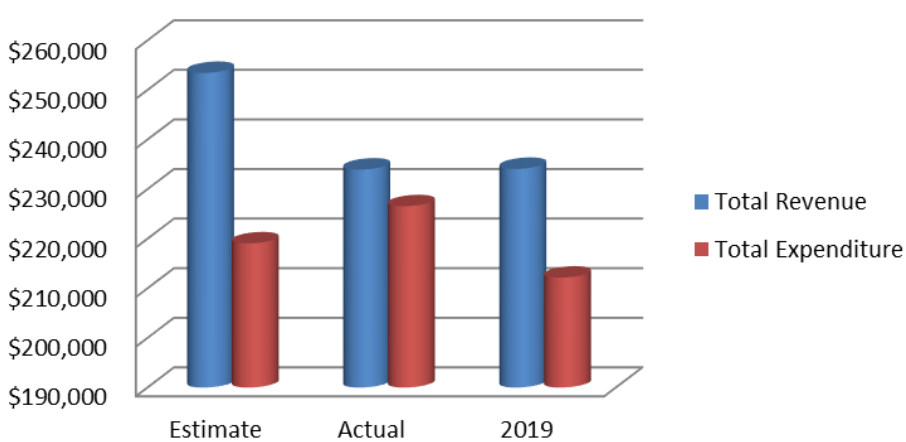
Analysis of Revenues



Analysis of Expenditures



Recurrent Revenue & Expenditure Comparison



Statement No. 1 - Statement of financial performance for the financial year ended 31st December 2020

	NOTES	Fiscal Year Ended 31-Dec-20 XCD $000	Fiscal Year Ended 31-Dec-19 XCD $000
Revenue			
Recurrent Revenue			
Property tax	3	7,202	8,459
Taxes on Income	3	13,930	16,812
Taxes on Domestic Goods and Services	3	47,272	57,194
Taxes on International Trade and	3	30,334	26,935
Licences	3	14,291	16,895
Duties	3	44,600	71,477
Fees, Fines & Permits	3	28,599	29,329
Rents, Interest & Dividends	3	1,172	2,398
ECCB Profits	3	-	-
Other Revenue	3	5,026	4,599
Grants	3	41,542	
Total Recurrent Revenue Collected		**233,969**	**234,099**
Other Revenue Receipts			
Proceeds from Loans	17.1	3,292	1,675
Local Capital Revenue	7	10,282	16,785
Increase in Deposits	13	535	5,036
Decrease in Advances	12	-	807
Drawdown on Fiscal Reserves	14.1	-	-
Total Other Revenue receipts		**14,110**	**24,302**
Total Revenue Received		**248,078**	**258,401**
Operating Expenditure			
Recurrent Expenditure			
Personal Emoluments	5	(83,999)	(84,243)
Goods and Services	5	(49,285)	(44,816)
Transfers and Subsidies	5	(57,303)	(53,234)
Other Cost Items			
Loan Repayments	17.1	(31,559)	(28,202)
Special Expenditure	5	(17,067)	(18,776)
Social Services	5	(15,234)	(6,468)
Other Expenditure	5	(3,679)	(4,638)
Deposits paid	13	-	-
Increase in Advances	12	(4,126)	-
Increase in Fiscal Reserves	14.1	-	(3)
Total Recurrent Expenditure		(71,664)	(58,088)
Development Fund (Capital Projects) Expenditure			
Capital Expenditure	8	**(262,251)**	**(240,381)**
		(8,264)	(10,087)
Total Operating Expenditure		**(270,515)**	**(250,468)**
Suplus/Deficit) for the period		**(22,437)**	**7,932**
Attributed to:			
Consolidated Fund	1-2.	**(22,437)**	**7,932**

Statement No. 2

Government of Anguilla Consolidated Financial Statements Statement of Cash Receipts and Payments for Year Ending 31st December 2020

RECEIPTS	Note	2020 XCD$000 Receipts/ (Payments)		2019 XCD$000 Receipts/ (Payments)	
Description		**Actual**		**Actual**	
Tax Revenue					
Property tax	3	7,202		8,459	
Interim Stabilization Levy	3	13,930		16,812	
Taxes on Domestic Goods and Service	3	47,272		57,194	
Taxes on International Trade and Transactions	3	30,334		26,935	
Licences	3	14,291		16,895	
Duties	3	44,600		71,477	
			157,629		**197,772**
Non-Tax Revenue					
Fees, Fines & Permits	3	28,599		29,329	
Rents, Interest & Dividends	3	1,172		2,398	
ECCB Profits	3	-		-	
Other Revenue	3	5,026		4,599	
Grants	3	41,542			
			76,339		**36,327**
Loans					
Proceeds from Loans	17.1	3,292	**3,292**	1,675	**1,675**
Capital Receipts					
Local Capital Revenue	7	10,282	**10,282**	16,785	**16,785**
Non-budget Items					
Increase in Deposits	13	535		5,036	
Decrease in Advances	12	-		807	
Drawdown on Fiscal Reserves	14.1				
			535		**5,843**
Total Receipts			**248,078**		**258,401**

PAYMENTS	Note	2020 XCD$000 Receipts/ (Payments)		2019 XCD$000 Receipts/ (Payments)	
Description		Actual		Actual	
Operations					
Personal Emoluments	5	(83,999)		(84,243)	
Goods and Services	5	(49,285)		(44,816)	
			(133,284)		**(129,059)**
Transfers					
Transfers and Subsidies	5	(57,303)	**(57,303)**	(53,234)	**(53,234)**
Loans and Interest Repayments					
Loan Repayments	17.1	(31,559)		(28,202)	
Special Expenditure	5	(17,067)		(18,776)	
			(48,625)		**(46,978)**
Capital Payments					
Capital Expenditure	8	(8,264)	**(8,264)**	(10,087)	**(10,087)**
Social Services Payments					
Social Services	5	(15,234)	**(15,234)**	(6,468)	**(6,468)**
Other Payments					
Other Expenditure	5	(3,679)	**(3,679)**	(4,638)	**(4,638)**
Non-budget Items					
Deposits paid	13	-			
Increase in Advances	12	(4,126)			
Increase in Fiscal Reserves	14.1	-		(3)	
			(4,126)		**(3)**
Total Payments			**(270,515)**		**(250,468)**
NET RECEIPTS/(PAYMENTS)			**(22,437)**		**7,932**
Cash at beginning of year	2		7,901		(32)
Increase / (Decrease) in Cash			(22,437)		7,932
Cash at end of year	2		**(14,536)**		**7,901**

Statement No. 3

Government of Anguilla
Statement of Assets and Liabilities
As at 31st December 2020

	NOTE	2020 XCD$000	2020 XCD$000	2019 XCD$000
ASSETS				
Cash and Bank				7,901
Advances	12	354,613		350,833
Fiscal Reserve Deposits	14	1,617		1,617
TOTAL ASSETS			356,231	360,351
LESS				
LIABILITIES (less than one year)				
Cash and Bank	2	(14,536)		
Deposits	13	(23,185)		(22,995)
			(37,721)	(22,995)
NET CURRENT ASSETS / (LIABILITIES)			**318,510**	**337,357**
LONG TERM LIABILITIES				
Domestic Loans	11/17	(186,225)		(200,268)
Foreign Loans		(253,481)		(267,706)
			(439,707)	(467,974)
NET ASSETS / (LIABILITIES)			**(121,197)**	**(130,617)**
REPRESENTED BY:				
GOVERNMENT EQUITY				
Consolidated fund	10	(121,197)		(130,617)
			(121,197)	(130,617)
			(121,197)	**(130,617)**

ACCOUNTANT GENERAL ANGUILLA

……………………… …..

Mr V. Harris
Accountant General

December 31, 2021

Government of Anguilla Consolidated Statement of Cash Flows for the Year Ended December 31, 2020

	Financial year Ended 31-Dec-20 XCD $	Financial year Ended 31-Dec-19 XCD $
CASH FLOWS FROM OPERATING ACTIVITES		
Taxation	157,629	197,772
Non-tax revenue and other	76,339	36,327
Capital Expenditure Payments	(8,264)	(10,087)
Capital Revenue	(18,913)	16,785
Other recurrent expenditure payments	(4,126)	(11,107)
Incease in Advances	(57,303)	
Transfers - Payments	(133,284)	(53,234)
Operations - Payments		(129,059)
Net Cash Flows from Operating Activities	**12,079**	**47,396**
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in short term deposits	535	5,036
Net Decrease in Loans and Advances Issued	-	807
Fiscal Reserve	-	(3)
Loan repayments and Loan Interest	10,282	(46,978)
	(48,625)	
Net Cash flow from Investing Activities	**(37,808)**	**(41,138)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipt of Foreign Debt	-	-
Deposit payments	-	-
Receipt of Domestic Debt	3,292	1,675
Net Cash flow from Financing Activities	**3,292**	**1,675**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(22,437)	7,932
CASH AND CASH EQUIVALENTS AT BEGINNIN G OF YEAR	7,901	(32)
CASH AND CASH EQUIVALENTS AT END OF Y EAR	**(14,536)**	**7,901**

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.

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, Note 9-15 (Statement of Assets and Liabilities, plus notes) and Note 18-22 (Statement of Contingent Liabilities and 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 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.

1.3 Restructuring of Departments

The restructuring of Government Departments refers to the movement of Departments between Ministries.

1.4 Reporting Currency

The reporting currency is Eastern Caribbean Dollars (XCD$).
Notes 3-8 set out receipts and payments by Ministry and Department, due to the compilation method of these notes, there are some minor roundings in totals as they are rounded by the nearest thousand. This does not have a significant impact for the reader of the accounts.

1.5 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 XCD 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.

1.6 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 accounts.

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. 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.

These financial statements do not eliminate intra departmental and Ministry cash transactions and both actual transactions and estimates are prepared on this basis. This is a departure from cash basis IPSAS disclosure requirements.

1.7 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 04th July 2025.

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		
	2020 XCD$000	2019 XCD$000
Cash in Hand	(29)	(29)
Cash Imprest	0	0
	(29)	**(29)**
Main Bank Accounts	**(19,592)**	**(16,607)**
Crown Agents bank Account	10	10
	10	**10**
Deposit Accounts	**3,736**	**5,905**
Departmental Bank Accounts	**1,339**	**18,622**
Total Cash and Cash Equivalents	**(14,536)**	**7,901**

Note 2(B): Assets Held on Behalf of Third Parties

Department	XCD 2020	XCD 2019
Department of Social Welfare	$ 33,438.92	$ 49,459.76
Post Office USD A/C	$ 215,904.48	$ 144,619.38
Post Office XCD A/C	$ 28,331.02	$ 23,499.59
Education Department	$ 36,233.36	$ 114,765.41
Depositers Protection Trust	$ 7,036,008.79	$ 7,485,544.70
Total Cash held on behalf of third parties	**$ 7,349,916.57**	**$ 7,817,888.84**

Note 3: Summary of Recurrent Receipts by Ministry

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
110	**Taxes on Property**	**7,000**	**7,202**	**202**	**8,459**	**(1,257)**
112	**Taxes on Income**	**16,350**	**13,930**	**(2,420)**	**16,812**	**(2,881)**
115	**Taxes on Domestic Goods and Services**	**60,327**	**47,272**	**(13,056)**	**57,194**	**(9,923)**
120	**Licences**	**16,791**	**14,291**	**(2,500)**	**16,895**	**(2,604)**
125	**Taxes, Intl Trade and Transactions**	**41,300**	**30,334**	**(10,966)**	**26,935**	**3,399**
130	**Duties**	**68,001**	**44,600**	**(23,400)**	**71,477**	**(26,877)**
135	**Fees, Fines and Permits**	**32,880**	**28,599**	**(4,281)**	**29,329**	**(731)**
140	**Rent Interest and Dividends**	**3,460**	**1,172**	**(2,288)**	**2,398**	**(1,226)**
145	**ECCB Profits**	**-**	**-**	**-**	**-**	**-**
150	**Other Revenue**	**7,345**	**5,026**	**(2,319)**	**4,599**	**427**
160	**Grants**	**-**	**41,542**	**41,542**	**-**	**41,542**
		253,454	**233,969**	**(19,485)**	**234,099**	**(130)**

Account	Description	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Ministry**					
H E The Governor						
120	Licences	40	202	162	236	(34)
135	Fees, Fines and Permits	290	597	307	1,184	(587)
140	Rent Interest and Dividends		0		0	
150	Other Revenue	0	288	287	308	(21)
		330	**1,087**	**757**	**1,729**	**(642)**
Ministry of Home Affairs. Lands and Physical Planning and Environment						
112	Taxes on Income	-	-	-	343	(343)
115	Taxes Domestic Goods & Sevices	-	-	-	-	-
120	Licences	45	-	(45)	-	-
135	Fees, Fines and Permits	145	4,011	3,866	5,970	(1,960)
140	Rent Interest & Dividends	-	7	7	6	1
150	Other Revenue	323	241	(82)	204	37
		513	**4,259**	**3,746**	**6,523**	**(2,264)**
Ministry of Finance, Economic Development, Investment, Commerce & Tourism						
110	Taxes on Property	7,000	7,202	202	8,459	(1,257)
112	Taxes on Income	16,350	13,930	(2,420)	16,469	(2,539)
115	Taxes on Domestic Goods and Services	60,327	39,852	(20,475)	50,161	(10,309)
120	Licences	16,143	5,368	(10,775)	7,046	(1,678)
125	Taxes, Intl Trade and Transactions	41,300	30,334	(10,966)	26,935	3,399
130	Duties	68,001	44,600	(23,400)	71,477	(26,877)
135	Fees, Fines and Permits	31,612	23,365	(8,248)	21,556	1,809
140	Rent Interest and Dividends	3,435	1,149	(2,287)	2,377	(1,228)
145	ECCB Profits	0	-	(0)	-	-
150	Other Revenue	6,987	4,393	(2,593)	3,958	435
160	Grants	-	41,542	41,542	-	41,542
		251,156	**211,736**	**(80,962)**	**208,438**	**3,298**

Ministry of Social Development						
115	Taxes Domestic Goods & Services	-	7,419	7,419	7,033	387
120	Licences	410	163	(247)	213	(50)
135	Fees, Fines and Permits	819	615	(205)	606	9
140	Rent Interest and Dividends	-	-	-	-	-
150	Other Revenue	24	27	3	51	(24)
		1,253	**8,224**	**6,971**	**7,903**	**321**
Ministry of Infrastructure, Communication, Utilities, Agriculture & Fisheries						
120	Licences	152	8,558	8,406	9,400	(842)
135	Fees, Fines and Permits	13	12	(2)	13	(2)
140	Rent Interest and Dividends	25	16	(8)	15	1
150	Other Revenue	11	77	66	77	(0)
		202	**8,663**	**8,461**	**9,506**	**(843)**
Total		**253,454**	**233,969**	**(61,028)**	**234,099**	**(130)**

Note 4: Detailed Statement of Consolidated Fund Receipts

Note4.1: H. E. The Governor

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
	120 Licences	**40**	**202**	**162**	**236**	**(34)**
	135 Fees, Fines and Permits	**290**	**597**	**307**	**1,184**	**(587)**
	140 Rent Interest and Dividend	**-**	**0**	**-**	**0**	**-**
	150 Other Revenue	**0**	**288**	**287**	**308**	**(21)**
		330	**1,087**	**757**	**1,729**	**(642)**

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
	100 Department of Public Administration					
	135 Fees, Fines and Permits	200	108	(92)	202	(94)
	140 Rent Interest and Dividends	-	0	-	0	-
	150 Other Revenue	-	238	238	242	(4)
		200	**346**	**146**	**445**	**(98)**
	200 Royal Anguilla Police Force					
	120 Licences	-	195	195	192	3
	135 Fees/ Fines/ Permits	-	118	118	189	(70)
	150 Other Revenue	-	29	29	42	(13)
		-	**343**	**343**	**423**	**(80)**
	250 Administration Judicial					
	120 Licences	40	7	(33)	44	(37)
	135 Fees/ Fines/ Permits	90	371	281	793	(423)
	150 Other Revenue	0	20	20	24	(4)
		130	**398**	**268**	**862**	**(463)**
	Ministry Total	**330**	**1,087**	**757**	**1,729**	**(642)**

Note 4.2: Ministry of Home Affairs, Lands, and Physical Planning and Environment

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
	Total Ministry					
112		**-**	**-**	**-**	**343**	**(343)**
115		**-**	**-**	**-**	**-**	**-**
120		**45**	**-**	**(45)**	**-**	**-**
135		**145**	**4,011**	**3,866**	**5,970**	**(1,960)**
140		**-**	**7**	**7**	**6**	**1**
150		**323**	**241**	**(82)**	**204**	**37**
		513	**4,259**	**3,746**	**6,523**	**(2,264)**

Account	Description	Budget	Receipts	Surplus (Shortfall)	Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
	Analysed by Department					
351	**Department of Immigration**					
135	Fees/ Fines/ Permits	**-**	1,395	1,395	2,064	(669)
		-	**1,395**	**1,395**	**2,064**	**(669)**
352	**Department of Information and Br oadcasting**					
120	Licences	45	**-**	(45)	**-**	-
150	Other Revenue	280	235	(45)	197	38
		325	**235**	**(90)**	**197**	**38**
353	**Department of Agriculture**					
135	Fees/ Fines/ Permits	-	-	-	-	-
140	Rent Interest and Dividends	-	-	-	-	-
150	Other Revenue	43	-	(43)	-	-
		43	**-**	**(43)**	**-**	**-**
359	**Department of Education**					
112	Taxes on Income	**-**	-	-	**343**	(343)
135	Fees/ Fines/ Permits	55	16	(39)	168	(151)
140	Rents/Interest & Dividends	-	7		6	1
150	Other Revenue	-	1	1	1	(0)
		55	**24**	**(38)**	**518**	**(493)**
355	**Department of Labour**					
135	Fees/ Fines/ Permits	**-**	2,600	2,600	3,739	(1,139)
150	Other Revenue	**-**	0	0	1	(0)
		-	**2,600**	**2,600**	**3,740**	**(1,140)**

360 Library Services					
115 Taxes Domestic Goods & Services	-	-	-	-	-
135 Fees/ Fines/ Permits	-	-	-	-	-
150 Other Revenue	-	5	5	5	0
	-	**5**	**5**	**5**	0
357 Department of Physical Planning					
135 Fees/ Fines/ Permits	90	-	(90)	-	-
150 Other Revenue	-	-	-	-	-
	90	**-**	**(90)**	**-**	-
Ministry Total	**513**	**4,259**	**3,738**	**6,523**	**(2,264)**

Note 4.3: Ministry of Finance, Economic Development, Investment, Commerce Tourism

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
	Total Ministry					
110	**Taxes on Property**	**7,000**	**7,202**	**202**	**$ 8,459**	**(1,257)**
112	**Taxes on Income**	**16,350**	**13,930**	**(2,420)**	**$ 16,469**	**(2,539)**
115	**Taxes on Domestic Goods and Services**	**60,327**	**39,852**	**(20,475)**	**$ 50,161**	**(10,309)**
120	**Licences**	**16,143**	**5,368**	**(10,775)**	**$ 7,046**	**(1,678)**
125	**Taxes, Intl Trade and Transactions**	**41,300**	**30,334**	**(10,966)**	**$ 26,935**	**3,399**
130	**Duties**	**68,001**	**44,600**	**(23,400)**	**$ 71,477**	**(26,877)**
135	**Fees, Fines and Permits**	**31,612**	**23,365**	**(8,248)**	**$ 21,556**	**1,809**
140	**Rent Interest and Dividends**	**3,435**	**1,149**	**(2,287)**	**$ 2,377**	**(1,228)**
145	**ECCB Profits**	**0**	**-**	**(0)**	**$ -**	**-**
150	**Other Revenue**	**6,987**	**4,393**	**(2,593)**	**$ 3,958**	**435**
160	**Grants**	**-**	**41,542**	**41,542**	**$ -**	**41,542**
		251,156	**211,736**	**(39,420)**	**$ 208,438**	**3,298**

Account	Description	2020 Budget	2020 Receipts	2020 Surplus (Shortfall)	2019 Receipts	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
	Analysed by Department					
450	**Ministry of Finance and Health**					
150	Other Revenue	-	470	470	-	470
		-	470	470	-	470
451	**Treasury**					
112	Taxes on Income	**-**	2,446	2,446	2,353	93
135	Fees/ Fines/ Permits	28	7	(21)	36	(29)
140	Rents/Interest & Dividends	1,100	38	(1,061)	93	(55)
145	ECCB Profits	-	-	-	-	-
150	Other Revenue	1,150	1,546	395	1,744	(198)
160	Grants	-	41,542	41,542		
		2,278	**45,579**	**43,301**	**4,226**	**(189)**
				-		
452	**Customs**			-		
				-		
120	Licences	25	8	(17)	39	(32)
125	Taxes Intl Trade & Transactions	41,300	30,286	(11,014)	26,932	3,354
130	Duties	68,001	44,600	(23,400)	71,477	(26,877)
135	Fees/ Fines/ Permits	600	318	(282)	447	(129)
150	Other Revenue	12	19	7	124	(105)
		109,938	**75,231**	**(34,707)**	**99,020**	**(23,789)**

453 Commercial Registry					
135 Fees/ Fines/ Permits	9,070	8,417	(654)	9,472	(1,055)
140 Rents/Interest & Dividends	-	12	12	-	12
150 Other Revenue	1,220	458	(763)	789	(331)
	10,290	**8,886**	**(1,404)**	**10,261**	**(1,374)**
454 Post Office					
130 Duties	-	-	-	-	-
135 Fees/ Fines/ Permits	50	4	(46)	43	(39)
140 Rents/Interest & Dividends	240	202	(38)	225	(23)
150 Other Revenue	3,131	1,697	(1,434)	1,074	623
	3,421	**1,903**	**(1,518)**	**1,342**	**561**
455 Department of Information Technology & E-Government Services					
150 Other Revenue	**-**	**1**	**1**	**5**	(4)
	-	**1**	**1**	**5**	**(4)**
457 Statistics					
150 Other Revenue	**5**	**-**	**(5)**	**-**	**-**
	5	**-**	**(5)**	**-**	**-**
458 Department of Inland Revenue					
110 Taxes on Property	7,000	7,202	202	8,459	(1,257)
112 Taxes on Income	16,350	11,484	(4,866)	14,116	(2,632)
115 Taxes Domestic Goods & Services	60,327	39,852	(20,475)	50,161	(10,309)
120 Licences	16,118	5,360	(10,758)	7,006	(1,646)
125 Taxes Intl Trade & Transactions	0	48	48	2	45
135 Fees/ Fines/ Permits	21,864	14,619	(7,245)	11,558	3,061
140 Rents/Interest & Dividends	2,095	896	(1,199)	2,058	(1,162)
145 ECCB Profits	0	-	(0)	-	-
150 Other Revenue	1,469	203	(1,266)	222	(20)
	125,224	**79,665**	**(45,559)**	**93,584**	**(13,919)**
459 Department of Lands and Surveys					
115 Taxes Domestic Goods & Servic	**-**	-	-	-	-
135 Fees/ Fines/ Permits	-	-	-	-	-
150 Other Revenue	**-**	1	1	0	1
	-	**1**	**1**	**0**	**1**
460 Department of Physical Planning					
135 Fees/ Fines/ Permits	-	-	-	-	-
150 Other Revenue	**-**	-	-	-	-
	-	**-**	**-**	**-**	**-**
Ministry Total	**251,156**	**211,736**	**(39,890)**	**208,438**	**(38,714)**

Note: 4.4 Ministry of Social Development

Account Description	Budget 2020	Receipts 2020	Surplus (Shortfall) 2020	Receipts 2019	Actual 2020 vs 2019
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
Total Ministry					
115 Taxes Domestic Goods & Services		**7,419**	**7,419**	**7,033**	**387**
120 Licences	**410**	**163**	**(247)**	**213**	**(50)**
135 Fees, Fines and Permits	**819**	**615**	**(205)**	**606**	**9**
140 Rent Interest and Dividends	**-**		**-**	**-**	**-**
150 Other Revenue	**24**	**27**	**3**	**51**	**(24)**
	1,253	**8,224**	**6,971**	**7,903**	**321**

Account Description	Budget 2020	Receipts 2020	Surplus (Shortfall) 2020	Receipts 2019	Actual 2020 vs 2019
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
Analysed by Department					
551 Department of Education					
135 Examination	0	-	(0)	-	-
140 Rents/Interest & Dividends	-	-	-	-	-
150 Other Revenue	-	-	-	-	-
	0	-	(0)	-	-
554 Department of Social Development					
150 Other Revenue	0	1	1	2	(1)
	0	**1**	1	**2**	**(1)**
555 Department of Lands and Surveys					
115 Taxes Domestic Goods & Servic	-	7,419	7,419	7,033	387
135 Fees/ Fines/ Permits	819	487	(332)	462	25
150 Other Revenue	-	1	1	2	(1)
	819	**7,908**	**7,089**	**7,497**	**411**
556 Department of Physical Planning					
135 Fees/ Fines/ Permits	-	127	127	144	(17)
150 Other Revenue	-	4	4	1	3
	-	**131**	**131**	**145**	**(14)**
557 Department of Library Services					
150 Other Revenue	-	-	-	-	-
	-	-	-	-	-
560 Department of Health Protection					
120 Licences	410	163	(247)	213	(50)
150 Other Revenue	24	22	(2)	47	(25)
	434	**185**	**(249)**	**260**	**(75)**
Ministry Total	**1,253**	**8,224**	**6,971**	**7,903**	**321**

Note 4.5: Ministry of Infrastructure Communications, Utilities, Agriculture & Fisheries

Account Description	Budget 2020	Receipts 2020	Surplus (Shortfall) 2020	Receipts 2019	Actual 2020 vs 2019
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
Total Ministry					
120 Licences	152	8,558	8,406	9,400	(842)
135 Fees, Fines and Permits	13	12	(2)	13	(2)
140 Rent Interest and Dividends	25	16	(8)	15	1
150 Other Revenue	11	77	66	77	(0)
	202	**8,663**	**8,461**	**9,506**	**(843)**

Account Description	Budget 2020	Receipts 2020	Surplus (Shortfall) 2020	Receipts 2019	Actual 2020 vs 2019
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
Analysed by Department					
650 Ministry of Infrastructure Communications, Utilities, Agriculture & Fisheries					
120 Licences	-	32	32	59	(27)
150 Other Revenue	-	-	-	39	(39)
	-	**32**	**32**	**98**	**(67)**
652 Infrastructure, Communications and Utilities					
120 Licences	-	8,484	8,484	9,307	(823)
140 Rents/Interest & Dividends	0	-	(0)	-	-
	0	**8,484**	**8,484**	**9,307**	**(823)**
654 Department of Agriculture					
135 Fees/ Fines/ Permits	13	12	(2)	13	(2)
140 Rent Interest and Dividends	25	16	(8)	15	1
150 Other Revenue	11	48	37	37	11
	49	**76**	**27**	**66**	**11**
655 Department of Fisheries					
120 Licences	152	42	(110)	34	8
150 Other Revenue	0	0	(0)	-	0
	152	**42**	**(110)**	**34**	**8**
656 Airport Fire Services					
150 Other Revenue	**0**	28	28	1	28
	-	**28**	**28**	**1**	**28**
Ministry Total	**202**	**8,663**	**8,461**	**9,506**	**(843)**

Note 5: Summary of Recurrent Payments by Ministry

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

Account	Description	2020 Original Budget	2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**						
31	**Personal Emoluments**	**(84,724)**	**(85,690)**	**(83,999)**	**1,691**	**(84,243)**	**244**
32-34	**Goods and services**	**(41,387)**	**(51,657)**	**(49,285)**	**2,372**	**(44,816)**	**(4,469)**
35	**Transfers and Subsidies**	**(63,533)**	**(62,057)**	**(57,303)**	**4,754**	**(53,234)**	**(4,069)**
36	**Social Services**	**(18,778)**	**(18,524)**	**(15,234)**	**3,290**	**(6,468)**	**(8,766)**
37	**Other Expenditure**	**(5,021)**	**(3,764)**	**(3,618)**	**146**	**(4,546)**	**927**
38	**Special Expenditure**	**(18,876)**	**(19,244)**	**(17,067)**	**2,177**	**(18,776)**	**1,710**
39	**Restricted Expenditure**	**(9,155)**	**(64)**	**(61)**	**4**	**(93)**	**32**
		(241,474)	**(241,001)**	**(226,566)**	**14,435**	**(212,176)**	**(14,390)**

Account	Description	Original Budget	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Ministry**						
H E The Governor							
31	Personal Emoluments	(19,766)	(16,894)	(16,401)	493	(15,895)	(507)
32-34	Goods and services	(8,314)	(8,243)	(7,892)	351	(8,111)	218
35	Transfers and Subsidies	(1,346)	(1,005)	(937)	68	(1,399)	462
36	Social Services	(25)	(33)	(22)	11	(13)	(9)
37	Other Expenditure	(346)	(303)	(300)	3	(120)	(180)
38	Special Expenditure	-	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-	-
		(29,797)	**(26,479)**	**(25,553)**	**926**	**(25,537)**	**(16)**
Ministry of Home Affairs. Lands and Physical Planning and Environment							
31	Personal Emoluments	(29,388)	(29,615)	(29,558)	58	(29,477)	(80)
32-34	Goods and services	(3,321)	(3,988)	(3,864)	124	(3,734)	(130)
35	Transfers and Subsidies	(5,237)	(4,571)	(4,570)	1	(5,870)	1,300
36	Social Services	(174)	(249)	(249)	0	(309)	
37	Other Expenditure	(0)	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-	-
		(38,120)	**(38,423)**	**(38,240)**	**183**	**(39,391)**	**1,091**
Ministry of Finance, Economic Development, Investment, Commerce & Tourism							
31	Personal Emoluments	(16,491)	(17,510)	(17,113)	397	(16,978)	(135)
32-34	Goods and services	(17,516)	(19,239)	(18,315)	924	(19,436)	1,121
35	Transfers and Subsidies	(23,765)	(23,785)	(21,240)	2,545	(24,113)	2,873
36	Social Services	(12,300)	(12,459)	(10,013)	2,445	-	(10,013)
37	Other Expenditure	(4,529)	(3,378)	(3,264)	114	(4,299)	1,035
38	Special Expenditure	(18,876)	(19,244)	(17,067)	2,177	(18,776)	1,710
39	Restricted Expenditure	(9,155)	(64)	(61)	4	(93)	32
		(102,632)	**(95,678)**	**(87,073)**	**8,606**	**(83,696)**	**(3,377)**

Ministry of Social Development						
31 Personal Emoluments	(10,302)	(13,264)	(12,952)	312	(13,922)	971
32-34 Goods and services	(7,745)	(13,780)	(13,478)	302	(8,477)	(5,001)
35 Transfers and Subsidies	(20,159)	(21,150)	(20,985)	165	(20,481)	(504)
36 Social Services	(6,279)	(5,784)	(4,950)	834	(6,147)	1,197
37 Other Expenditure	(130)	(83)	(54)	29	(115)	61
39 Restricted Expenditure	-	-	-	-	-	-
	(44,614)	**(54,061)**	**(52,419)**	**1,642**	**(49,143)**	**(3,276)**
Ministry of Infrastructure, Communication, Utilities, Agriculture & Fisheries						
31 Personal Emoluments	(8,777)	(8,407)	(7,976)	431	(7,971)	(5)
32-34 Goods and services	(4,492)	(6,408)	(5,735)	673	(5,057)	(678)
35 Transfers and Subsidies	(13,025)	(11,546)	(9,571)	1,975	(1,371)	(8,200)
37 Other Expenditure	(16)	-	-	-	(11)	11
39 Restricted Expenditure	-	-	-	-	-	-
	(26,310)	**(26,360)**	**(23,282)**	**3,079**	**(14,410)**	**(8,872)**
Total	**(241,474)**	**(241,001)**	**(226,566)**	**14,435**	**(212,176)**	**(14,450)**

Note 6: Detailed Statement of Consolidated Fund Payments

Note 6.1: H. E. The Governor

Account	Description	2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
31	**Personal Emoluments**	**(16,894)**	**(16,401)**	**493**	**(15,895)**	**(507)**
32-34	**Goods and services**	**(8,243)**	**(7,892)**	**351**	**(8,111)**	**218**
35	**Transfers and Subsidies**	**(1,005)**	**(937)**	**68**	**(1,399)**	**462**
36	**Social Services**	**(33)**	**(22)**	**11**	**(13)**	**(9)**
37	**Other Expenditure**	**(303)**	**(300)**	**3**	**(120)**	**(180)**
38	**Special Expenditure**	-	-	-	-	-
39	**Restricted Expenditure**	-	-	-	-	-
		(26,479)	**(25,553)**	**926**	**(25,537)**	**(16)**

Account	Description	2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
001	**H E The Governor**					
31	Personal Emoluments	(701)	(697)	4	(668)	(29)
32-34	Goods and services	(86)	(76)	10	(107)	32
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		(787)	**(773)**	**14**	**(776)**	**3**
100	**Department of Public Administration**					
31	Personal Emoluments	(2,042)	(1,827)	216	(2,103)	276
32-34	Goods and services	(2,893)	(2,845)	49	(4,087)	1,242
35	Transfers and Subsidies	-	-	-	-	-
37	Other Expenditure	(293)	(290)	3	(69)	(221)
39	Restricted Expenditure	-	-	-	-	-
		(5,229)	**(4,961)**	**268**	**(6,259)**	**1,298**
101	**H M Prison**					
31	Personal Emoluments	(427)	(421)	(6)	-	(421)
32-34	Goods and Services	(678)	(635)	(44)	-	(635)
39	Restricted Expenditure		-	-	-	-
		(1,105)	**(1,056)**	**(49)**	**-**	**(1,056)**
102	**House of Assembly**					
31	Personal Emoluments	(1,006)	(1,002)	3	(850)	(153)
32-34	Goods and services	(63)	(57)	6	(48)	(9)
		(1,069)	**(1,059)**	**10**	**(897)**	**(162)**

103	**Department of Deputy Governor & Disaster Management**					
31	Personal Emoluments	(498)	(496)	3	(489)	(6)
32-34	Goods and services	(183)	(155)	28	(162)	7
36	Social Services	-	-	-	-	-
37	Other Expenditure	(10)	(10)	-	(51)	41
		(691)	**(661)**	**31**	**(702)**	**42**
200	**Royal Anguilla Police Force**					
31	Personal Emoluments	(9,155)	(9,142)	12	(8,929)	(213)
32-34	Goods and services	(2,227)	(2,119)	108	(1,717)	(401)
		(11,382)	**(11,261)**	**121**	**(10,647)**	**(614)**
250	**Administration Judicial**					
31	Personal Emoluments	(606)	(605)	1	(1,286)	681
32-34	Goods and services	(195)	(127)	68	(651)	525
35	Transfers and Subsidies	(347)	(279)	68	(1,399)	1,120
36	Social Services	(9)	(2)	7	(13)	10
		(1,157)	**(1,013)**	**10**	**(3,348)**	**2,335**
251	**High Court**					
31	Personal Emoluments	(359)	(356)	(3)	-	(356)
32-34	Goods and services	(631)	(609)	(21)	-	(609)
35	Transfers and Subsidies	(658)	(658)	(0)	-	(658)
36	Social Services	(24)	(20)	(4)	-	(20)
		(1,672)	(1,644)	(28)	-	(1,644)
252	**Magistrate's Court**					
31	Personal Emoluments	(298)	(253)	(45)	-	(253)
32-34	Goods and services	(197)	(191)	(6)	-	(191)
35	Transfers and Subsidies	-	-	-	-	-
36	Social Services	-	-	-	-	-
		(495)	(444)	(51)	-	(444)
300	**Administration Attorney General's Chambers**					
31	Personal Emoluments	(1,803)	(1,602)	201	(1,570)	(32)
32-34	Goods and Services	(1,090)	(1,080)	10	(1,338)	258
		(2,892)	**(2,682)**	**211**	**(2,908)**	**226**
	Ministry Total	**(26,479)**	**(25,553)**	**534**	**(25,537)**	**(16)**

Note 6.2: Home Affairs, Lands and Physical Planning and Environment

Account	Description	2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
31	**Personal Emoluments**	**(29,615)**	**(29,558)**	**58**	(29,477)	(80)
32-34	**Goods and services**	**(3,988)**	**(3,864)**	**124**	(3,734)	(130)
35	**Transfers and Subsidies**	**(4,571)**	**(4,570)**	**0**	(5,870)	1,300
36	**Social Services**	**(249)**	**(249)**	**0**	(309)	60
37	**Other Expenditure**	**-**	**-**	**-**	-	-
39	**Restricted Expenditure**	-	-	-	-	-
		(38,423)	**(38,240)**	**182**	**(39,391)**	**1,151**

Account	Description	Final Budget	Payments	(Excess) / Saving	Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
350	**Ministry of Home Affairs, Lands and Physical Planning**					
31	Personal Emoluments	(850)	(814)	36	(916)	102
32-34	Goods and Services	(858)	(795)	63	(782)	(13)
35	Transfers and Subsidies	(2,674)	(2,674)	0	(3,615)	941
36	Social Services	(171)	(171)	-	(196)	25
39	Restricted Expenditure	-	-	-	-	-
		(4,553)	**(4,454)**	**99**	**(5,508)**	**1,054**
351	**Department of Immigration**					
31	Personal Emoluments	(2,916)	(2,915)	1	(2,709)	(206)
32-34	Goods and Services	(96)	(87)	9	(163)	76
39	Restricted Expenditure	-	-	-	-	-
		(3,012)	**(3,002)**	**9**	**(2,872)**	**(130)**
352	**Department Information and Broadcasting**					
31	Personal Emoluments	(772)	(765)	7	(754)	(11)
32-34	Goods and Services	(85)	(81)	4	(52)	(29)
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		(857)	**(846)**	**12**	**(806)**	**(40)**
359	**Department of Education**					
31	Personal Emoluments	(23,800)	(23,793)	6	(23,966)	172
32-34	Goods and Services	(2,610)	(2,588)	22	(2,278)	(310)
35	Transfers and Subsidies	(1,897)	(1,896)		(2,256)	359
36	Social Services	(78)	(78)	0	(113)	35
		(28,385)	**(28,355)**	**29**	**(28,613)**	**258**

360	**Department of Library Services**					
31	Personal Emoluments	(627)	(620)	7	(673)	53
32-34	Goods and Services	(283)	(265)	18	(265)	(0)
		(910)	**(885)**	**25**	**(938)**	**53**
355	**Department of Labour**					
31	Personal Emoluments	(651)	(650)	1	(460)	(190)
32-34	Goods and Services	(55)	(47)	8	(193)	146
39	Restricted Expenditure	-	-	-	-	-
		(706)	**(697)**	**8**	**(653)**	**(44)**
	Ministry Total	**(38,423)**	**(38,240)**	**182**	**(39,391)**	**1,151**

Note 6.3: Ministry of Finance, Economic Development, Investment, Commerce & Tourism

Account	Description	Final Budget 2020	Payments 2020	(Excess) / Saving 2020	Payments 2019	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
31	**Personal Emoluments**	**(17,510)**	**(17,113)**	**397**	**(16,978)**	**(135)**
32-34	**Goods and services**	**(19,239)**	**(18,315)**	**924**	**(19,436)**	**1,121**
35	**Transfers and Subsidies**	**(23,785)**	**(21,240)**	**2,545**	**(24,113)**	**2,873**
36	**Social Services**	**(12,459)**	**(10,013)**	**2,445**	**-**	**(10,013)**
37	**Other Expenditure**	**(3,378)**	**(3,264)**	**114**	**(4,299)**	**1,035**
38	**Special Expenditure**	**(19,244)**	**(17,067)**	**2,177**	**(18,776)**	**1,710**
39	**Restricted Expenditure**	**(64)**	**(61)**	**4**	**(93)**	**32**
		(95,678)	**(87,073)**	**8,606**	**(83,696)**	**(3,377)**

Account	Description	Final Budget 2020	Payments 2020	(Excess) / Saving 2020	Payments 2019	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
450	**Ministry Of Finance and Economic Development, Investment, Commerce**					
31	Personal Emoluments	(2,933)	(2,879)	54	(2,709)	(170)
32-34	Goods and Services	(1,940)	(1,786)	153	(2,170)	384
35	Transfers and Subsidies	(10,858)	(8,926)	1,932	(12,271)	3,345
36	Social Services	(12,459)	(10,013)	2,445	-	(10,013)
37	Other Expenditure	(0)	-	0	-	-
38	Special Expenditure	(18,992)	(16,865)	2,128	(18,709)	1,844
39	Restricted Expenditure	-	-	-	-	-
		(47,182)	**(40,469)**	**6,713**	**(35,859)**	**(4,610)**
451	**Treasury**					
31	Personal Emoluments	(4,265)	(4,151)	113	(4,336)	184
32-34	Goods and Services	(12,509)	(12,123)	386	(12,632)	509
35	Transfers and Subsidies	(12,927)	(12,314)	613	(11,842)	(472)
37	Other Expenditure	(3,378)	(3,264)	114	(4,299)	1,035
38	Special Expenditure	(252)	(202)	50	(67)	(135)
		(33,331)	**(32,055)**	**1,276**	**(33,176)**	**1,122**
452	**Customs**					
31	Personal Emoluments	(4,173)	(4,076)	96	(4,230)	154
32-34	Goods and Services	(577)	(465)	113	(546)	81
39	Restricted Expenditure	-	-	-	-	-
		(4,750)	**(4,541)**	**209**	**(4,776)**	**235**
453	**Commercial Registry**					
31	Personal Emoluments	(449)	(440)	9	(416)	(24)
32-34	Goods and Services	(790)	(766)	24	(837)	71
		(1,239)	**(1,206)**	**33**	**(1,254)**	**48**
454	**Post Office**					
31	Personal Emoluments	(1,362)	(1,265)	97	(1,296)	31
32-34	Goods and Services	(725)	(559)	166	(589)	31
35	Transfers and Subsidies	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		(2,087)	**(1,824)**	**263**	**(1,886)**	**62**

(Note 6.3 continued)

Account	Description	2020 Final Budget XCD$000	2020 Payments XCD$000	2020 (Excess) / Saving XCD$000	2019 Payments XCD$000	Actual 2020 vs 2019 XCD$000
455	**Department of Information Systems & Technology**					
31	Personal Emoluments	(1,538)	(1,529)	9	(1,370)	(160)
32-34	Goods and Services	(2,219)	(2,161)	58	(2,145)	(15)
39	Restricted Expenditure	-	-	-	-	-
		(3,757)	**(3,690)**	**67**	**(3,515)**	**(175)**
456	**Internal Audit**					
31	Personal Emoluments	(535)	(534)	1	(480)	(53)
32-34	Goods and Services	(22)	(18)	4	(19)	1
37	Other Expenditure			-		-
		(557)	**(551)**	**6**	**(499)**	**(52)**
457	**Statistics**					
31	Personal Emoluments	(480)	(475)	6	(454)	(21)
32-34	Goods and Services	(61)	(59)	2	(56)	(2)
37	Other Expenditure	(64)	(61)	4	(93)	32
		(606)	**(594)**	**12**	**(603)**	**9**
458	**Inland Revenue**					
31	Personal Emoluments	(1,775)	(1,763)	12	(1,686)	(77)
32-34	Goods and Services	(396)	(379)	17	(440)	61
39	Restricted Expenditure	-	-	-	-	-
		(2,171)	**(2,142)**	**29**	**(2,127)**	**(15)**
	Ministry Total	**(95,678)**	**(87,073)**	**8,606**	**(83,696)**	**(3,376.87)**

Note 6.4: Ministry of Social Development

Account Description		2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
31	**Personal Emoluments**	**(13,264)**	**(12,952)**	**312**	**(13,922)**	**971**
32-34	**Goods and services**	**(13,780)**	**(13,478)**	**302**	**(8,477)**	**(5,001)**
35	**Transfers and Subsidies**	**(21,150)**	**(20,985)**	**165**	**(20,481)**	**(504)**
36	**Social Services**	**(5,784)**	**(4,950)**	**834**	**(6,147)**	**1,197**
37	**Other Expenditure**	**(83)**	**(54)**	**29**	**(115)**	**61**
39	**Restricted Expenditure**	-	-	-	-	-
		(54,061)	**(52,419)**	**1,642**	**(49,143)**	**(3,276)**

Account Description		2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
550	**Ministry of Social Development**					
31	Personal Emoluments	(1,805)	(1,693)	112	(2,023)	330
32-34	Goods and Services	(7,665)	(7,641)	24	(1,995)	(5,646)
35	Transfers and Subsidies	(20,320)	(20,308)	12	(18,617)	(1,691)
36	Social Services	(942)	(935)	7	(1,574)	640
37	Other Expenditure	(83)	(54)	29	(115)	61
39	Restricted Expenditure	-	-	-	-	-
		(30,815)	**(30,631)**	**184**	**(24,325)**	**(6,306)**
551	**Department of Education**					
31	Personal Emoluments		-	-	-	-
32-34	Goods and Services		-	-	-	-
35	Transfers and Subsidies		-	-	-	-
36	Social Services		-	-	-	-
39	Restricted Expenditure		-	-	-	-
		-	**-**	**-**	**-**	**-**
554	**Department of Social Development**					
31	Personal Emoluments	(1,587)	(1,485)	101	(1,523)	37
32-34	Goods and Services	(189)	(154)	35	(132)	(23)
36	Social Services	(4,099)	(3,467)	633	(4,161)	694
39	Restricted Expenditure	-	-	-	-	-
		(5,875)	**(5,106)**	**768**	**(5,815)**	**709**
557	**Department of Library Services**					
31	Personal Emoluments		-	-	-	-
32-34	Goods and Services		-	-	-	-
39	Restricted Expenditure		-	-	-	-
		-	**-**	**-**	**-**	**-**

(Note 6.4 continued)

Account	Description	2020 Final Budget	2020 Payments	2020 (Excess) / Saving	2019 Payments	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
55	**559 H M Prison**					
31	Personal Emoluments	(2,896)	(2,889)	6	(3,476)	586
32-34	Goods and Services	(416)	(314)	102	(1,034)	720
39	Restricted Expenditure	-	-	-	-	-
		(3,312)	**(3,203)**	**109**	**(4,510)**	**1,307**
55	**560 Department of Health Proctection**					
31	Personal Emoluments	(1,668)	(1,662)	6	(1,627)	(35)
32-34	Goods and Services	(4,173)	(4,161)	12	(4,096)	(65)
37	Other Expenditure	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		(5,841)	**(5,823)**	**18**	**(5,722)**	**(100)**
55	**561 Department of Probation**					
31	Personal Emoluments	(1,515)	(1,496)	19	(1,524)	28
32-34	Goods and Services	(515)	(510)	6	(442)	(68)
35	Transfers and Subsidies	(0)	-	0	-	-
36	Social Services	(5)	(4)	1	(5)	1
39	Restricted Expenditure	-	-	-	-	-
		(2,036)	**(2,010)**	**25**	**(1,971)**	**(39)**
55	**562 Department of Sports**					
31	Personal Emoluments	(758)	(711)	47	(799)	88
32-34	Goods and Services	(313)	(271)	42	(227)	(44)
35	Transfers and Subsidies	(87)	(77)	10	(167)	90
36	Social Services	(110)	(108)	2	(119)	11
39	Restricted Expenditure	-	-	-	-	-
		(1,268)	**(1,167)**	**101**	**(1,312)**	**145**
55	**563 Department of Youth and Culture**					
31	Personal Emoluments	(796)	(775)	21	(724)	(52)
32-34	Goods and Services	(350)	(291)	59	(316)	25
35	Transfers and Subsidies	(743)	(600)	143	(1,697)	1,097
36	Social Services	(627)	(436)	191	(288)	(148)
39	Restricted Expenditure	-	-	-	-	-
		(2,515)	**(2,102)**	**413**	**(3,024)**	**921**
55	**555 Department of Lands & Surveys**					
31	Personal Emoluments	(1,261)	(1,261)	1	(1,160)	(101)
32-34	Goods and Services	(76)	(73)	3	(166)	93
		(1,337)	**(1,334)**	**3**	**(1,326)**	**(8)**

55	**556 Department of Physical Planning**					
31	Personal Emoluments	(978)	(978)	0	(1,067)	89
32-34	Goods and Services	(83)	(64)	18	(70)	6
		(1,061)	**(1,042)**	**18**	**(1,137)**	**95**
	Ministry Total	**(54,061)**	**(52,419)**	**1,642**	**(49,143)**	**(3,276)**

NOTE 6.5: Ministry of Infrastructure Communications, Utilities, Agriculture & Fisheries

Account	Description	Final Budget (2020)	Payments (2020)	(Excess) / Saving (2020)	Payments (2019)	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
A	**Total Ministry**					
31	**Personal Emoluments**	**(8,407)**	**(7,976)**	**431**	**(7,971)**	**(5)**
32-34	**Goods and services**	**(6,408)**	**(5,735)**	**673**	**(5,057)**	**(678)**
35	**Transfers and Subsidies**	**(11,546)**	**(9,571)**	**1,975**	**(1,371)**	**(8,200)**
37	**Other Expenditure**	**-**	**-**	**-**	**(11)**	**11**
39	**Restricted Expenditure**	-	-	-	-	**-**
		(26,360)	**(23,282)**	**3,079**	**(14,410)**	**(8,872)**

Account	Description	Final Budget (2020)	Payments (2020)	(Excess) / Saving (2020)	Payments (2019)	Actual 2020 vs 2019
		XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
B	**Analysed by Department**					
650	**Ministry of Infrastructure, Communication, Utilities, Agriculture & Fis**					
31	Personal Emoluments	(1,120)	(1,079)	41	(981)	(99)
32-34	Goods and Services	(2,647)	(2,577)	70	(1,421)	(1,156)
35	Transfers and Subsidies	(11,546)	(9,571)	1,975	(1,371)	(8,200)
37	Other Expenditure	-		-	(11)	11
39	Restricted Expenditure	-	-	-	-	-
		(15,314)	**(13,227)**	**2,086**	**(3,784)**	**(9,444)**
652	**Department of Infrastructure, Communications and Utilities**					
31	Personal Emoluments	(1,733)	(1,577)	155	(1,560)	(18)
32-34	Goods and Services	(2,471)	(2,424)	47	(2,518)	94
39	Restricted Expenditure	-	-	-	-	-
		(4,204)	**(4,002)**	**202**	**(4,078)**	**76**
654	**Department of Agriculture**					
31	Personal Emoluments	(472)	(471)	1	(1,152)	681
32-34	Goods and Services	(149)	(118)	31	(487)	370
39	Restricted Expenditure	-	-	-	-	-
		(620)	**(589)**	**31**	**(1,640)**	**1,051**
655	**Department of Fisheries & Marine**					
31	Personal Emoluments	(222)	(213)	9	(534)	321
32-34	Goods and Services	(74)	(27)	47	(85)	58
39	Restricted Expenditure	-	-	-	-	-
		(296)	**(240)**	**56**	**(619)**	**379**

656	**Airport Fire Services**					
31	Personal Emoluments	(3,198)	(3,056)	141	(3,196)	140
32-34	Goods and Services	(439)	(194)	244	(512)	318
37	Other Expenditure	-	-	-	-	-
39	Restricted Expenditure	-	-	-	-	-
		(3,636)	**(3,251)**	**386**	**(3,708)**	**457**
658	**Department of Environment**					
31	Personal Emoluments	(204)	(201)	3	(548)	347
32-34	Goods and Services	(9)	(3)	6	(34)	31
39	Restricted Expenditure	-	-	-	-	-
		(213)	**(204)**	**10**	**(582)**	**378**
659	**Department of Natural Resources**					
31	Personal Emoluments	(1,458)	(1,378)	80	-	(1,378)
32-34	Goods and Services	(619)	(392)	227	-	(392)
39	Restricted Expenditure		-	-	-	-
		(2,078)	**(1,770)**	**308**	**-**	**(1,770)**
	Ministry Total	**(26,360)**	**(23,282)**	**3,079**	**(14,410)**	**(8,872)**

Note 7: Detailed Statement of Capital Receipts

MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, INVESTMENT, COMMERCE TOURISM

ACCOUNT DESCRIPTION	2020 RECEIPTS XCD$000	2019 RECEIPTS XCD$000
450 Finance		
23503 European Development Fund	9,389	12,680
23501 UKG Development Aid	792	-
CDB Emergency Response Grant	-	-
	10,181	12,680
451 Treasury		
21099 Local Revenue	80	4,078
Settlement Insurance Claims for Government Assets	21	27
	101	**4,105**
LOCALLY FUNDED CAPITAL RECEIPTS	**10,282**	**16,785**

Note 8: Detailed Statement of Capital Payments

LOCALLY FUNDED CAPITAL

NOTE 8.1: Ministry of Public Administration

Description	2020 Final Budget	2020 Payments	2020 (Over) / Under Estimate	2019 Payments	2019 (Over) / Under Estimate
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
100 Public Administration					
Disaster Mitigation and Recovery	-	-	-	-	-
	-	**-**	**-**	**-**	**-**

Note 8.2: Ministry of Home Affairs, Natural Resources and Tourism

Description	Final Budget	Payments	(Over) / Under Estimate	Payments	(Over) / Under Estimate
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
350 Ministry of Home Affairs, Lands and Physical Planning					
Valley Primary School	-	-	-	-	-
Anguilla Community College	(3,166)	(3,166)	(0)	(1,575)	-
ALHCS Master Plan	-	-	-	(804)	(3)
Minor Education Projects	(86)	(86)	(0)	(274)	(2,726)
Technical and Vocational Education Trainin	-	-	-	-	-
	(3,252)	**(3,252)**	**(0)**	**(2,653)**	**(2,729)**

Note 8.3 Ministry of Finance, Economic Development, Investment, Commerce & Tourism

Description	2020 Final Budget	2020 Payments	2020 (Over) / Under Estimate	2019 Payments	2019 (Over) / Under Estimate
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
450 Ministry Of Finance and Economic Development					
IT Equipment	(1,013)	(1,011)	(3)	(946)	(19)
Tourism Sector Development	(245)	(240)	(5)	(2,085)	(4)
Stats Development- Labour Force	(43)	(43)	0	(80)	(14)
GoA Divestment Initiative	(1,000)	-	(1,000)	(20)	-
Land Acquisition	(569)	(423)	(146)	(354)	(3,905)
Furniture & Equipment	(661)	(654)	(7)	(309)	(2)
ISD- Smartstream Upgrade, Policy	(278)	(275)	(3)	(184)	(3)
Miscellaneous Projects	(180)	-	(180)	(391)	(1)
IT Infrastructure	(112)	(112)	(0)	-	-
	(4,101)	**(2,757)**	**(1,344)**	**(4,369)**	**(3,948)**

Note 8.4: Ministry of Social Development

Description	2020 Final Budget	2020 Payments	2020 (Over) / Under Estimate	2019 Payments	2019 (Over) / Under Estimate
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
550 Ministry of Social Services					
Sports Development - School Playing Fields	(22)	(22)	(0)	(43)	(3)
Hospital Repairs	-	-	-	-	-
Health Services Development	(212)	(212)	-	(50)	-
	(234)	**(234)**	**(0)**	**(93)**	**(3)**

Note 8.5: Ministry of Infrastructure Communications & Utilities

Description	2020 Final Budget	2020 Payments	2020 (Over) / Under Estimate	2019 Payments	2019 (Over) / Under Estimate
	XCD$000	XCD$000	XCD$000	XCD$000	XCD$000
650 Ministry of Infrastructure Communications & Utilities					
Renovation of GoA buildings	(1,200)	(1,188)	(12)	(1,062)	(38)
Environmental Management and Renewable	(59)	(43)	(16)		-
Replacement of Government Vehicles	(1,300)	(683)	(617)	(1,614)	(21)
Disaster Mitigation Project	(15)	(13)	(2)	(287)	(13)
Road Development - Land Acquisition	(50)	-	(50)	-	-
Road Development	(354)	(93)	(261)	(8)	(7)
IT Equipment			-		-
	(2,978)	**(2,020)**	**(958)**	**(2,972)**	**(78)**
Total Locally Funded Capital Expenditure	**(10,566)**	**(8,264)**	**(2,302)**	**(10,087)**	**(6,759)**

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	2020		2019
	XCD$000		XCD$000
Consolidated Fund at 1 January		(130,617)	(159,237)
Movements in year:			
Receipts	248,078		258,401
Payments	(270,515)		(250,468)
		(22,437)	
Adjustments Re:			
Repayment of Debt	31,559		28,202
Decrease in Advances	-		(807)
Increase in Reserves	-		3
Increase in Deposits	(535)		(5,036)
Proceeds from Loans	(3,292)		(1,675)
Increase in Advances	4,126		-
		31,857	20,688
Consolidated Fund at 31st December		(121,197)	(130,617)
Consolidated at at 1st January		(130,617)	(159,237)
Net increase/(decrease) in Consolidated		9,421	28,620
Consolidated Fund at 31st December		(121,197)	(130,617)

Note 10: Long Term Liabilities

LONG TERM LIABILITES	2020	2019
	XCD$000	XCD$000
Loans To GOA		
Domestic Lenders	(253,481)	(267,706)
Overseas Lenders	(186,225)	(200,268)
TOTAL LIABILITY	(439,707)	(467,974)

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

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ADVANCES	2020 XCD$000	Debits	Credits	2019 XCD$000
		During the year		
Excess Cash	0	13	(13)	-
Department Account	113	47	(42)	107
Deductions on behalf of employees	4	25	(25)	4
Government Project Funding	507	3,347	(2,450)	(389)
Court Deposits	118	118	-	-
Law Books	10	-	(0)	10
AGC/GOA bank account	4	0	-	4
AC General	6	250	(250)	6
Development Board	201	8	(3)	196
Post office top up	1	-	-	1
Court Order	-	14	(12)	(1)
Port Authority Revenue	6,249	1,561	(1,392)	6,080
Police sport fund	-	27	(27)	-
Juliet Simon Fund	0	-	-	0
Deductions on behalf of employees	890	4,562	(4,482)	810
Postal orders	45	4	(4)	45
St. Kitts - Nevis Advances	39	108	(116)	46
Good Government Funds	15	-	-	15
Advance of Salary	16	14	(15)	17
Medical treatment	8,032	3,025	(438)	5,445
Dishonoured Cheques	1,160	629	(358)	889
Bank Capitalization	330,279	-	-	330,279
Checks on Collection	1	-	-	1
Department Advances	173	-	(0)	173
Post Office E-Busuiness	0	2,582	(2,582)	-
Water Corporation Advance	6,507	-	-	6,507
Pension Board Payments	52	-	-	52
Shortfall Cash Customs	22	-	-	22
Advance Pay Money Gram	146	-	-	146
Shortfall in cash IRD	24	-	-	24
Total Advances	**354,613**	**16,335**	**(12,209)**	**350,488**

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.

Detail of Deposits received by the Government of Anguilla

DEPOSITS	2020 XCD$000	Debits During the year	Credits During the year	2019 XCD$000
Excess Cash	(0)	9	(9)	0
Government Project Funding	(1,840)	846	(1,278)	(1,409)
Prison Project fund	(4)	-	(4)	-
Prisoners Compensation Fund	(6)	45	(51)	-
Court Order	(1)	12	(13)	-
Police Security Services	(48)	84	(75)	(56)
RAPF Band	(11)	12	(10)	(13)
Court Deposits	(396)	95	(255)	(236)
AXA Curcuit	(51)	-	-	(51)
Alien security deposits	(3,296)	157	(189)	(3,264)
Department Deposits	(762)	5,774	(5,869)	(668)
Deposits for Tender	(70)	-	(11)	(59)
Unclaimed Cheques	(1,006)	57	(520)	(542)
A/C general	(98)	21	(62)	(57)
Acorn Deposit	(558)	-	(558)	-
Cash Bonds	(141)	-	(0)	(141)
Port Security	(149)	1,346	(1,345)	(151)
Covert Operations	(267)	9	(0)	(276)
Port Security	(6)	316	(286)	(37)
Bona Vacantia assets.	(3,601)	2,181	-	(5,782)
Acorn online network.	(771)	432	(0)	(1,202)
Goods on Consignment	(6)	32	(32)	(6)
Post Office Suspense	(57)	-	-	(57)
Postal Orders	(29)	-	-	(29)
Trinity House Sombero	(20)	89	(116)	7
Alien security deposits	(635)	-	(1)	(634)
Alien land holding licences	(431)	-	-	(431)
Medical Treatment	(63)	-	(22)	(41)
Employee Salary Deposits	(4,794)	23,834	(24,745)	(3,884)
Alien land holding licences	(3,676)	-	(178)	(3,497)
Electional Deposits	(9)	27	(32)	(4)
Advances Montserrat	(0)	-	-	(0)
Advances United Kingdom	(377)	-	-	(377)
Salary Advance	(0)	-	-	(0)
Advances Other	(6)	1	(3)	(3)
C&W Telephone	0	2,087	(2,248)	162
Anglec Electricity	(0)	6,828	(6,917)	89
Total Deposits	**(23,185)**	**44,294**	**(44,830)**	**(22,649)**

Note 13: Fiscal Reserve Deposits

CONSOLIDATED FUND	2020	2019
	XCD$000	XCD$000
ECCB Fiscal Reserve Account	104	104
National Bank Deposit	278	278
CCB Bank Deposit	-	-
British American Insurance	1,235	1,235
TOTAL FISCAL RESERVES	**1,617**	**1,617**

Nation Bank and CCB bank has joined and is now NCBA

Note 13.1: Fiscal Reserve Deposits Reconciliation Statement

Fiscal Reserve Deposits Reconcili	ECCB Fiscal Reserve Account	National Bank Deposit	CCB Bank Deposit	British American Insurance	Total
	EC$000	EC$000	EC$000	EC$000	EC$000
2019					
Opening	100	278	-	1,235	1,614
Increase in	3	-	-	-	3
Draw-down	-	-	-	-	-
Closing	**104**	**278**	**-**	**1,235**	**1,617**
2020					
Opening	104	278		1,235	1,617
Increase in		-	-	-	
Draw-down	-	-	-	-	-
Closing	**104**	**278**	**-**	**1,235**	**1,617**

Note 14: Investments

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

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Statement of Investments

INVESTMENT	VALUE AS AT 31ST DECEMBER 2020 XCD$000
Anguilla Electricity Co Ltd. 4,636,152 Ordinary Shares @ $2.50 each market value [(1), (2)]	11,590

(1) These shares are currently not traded and are recorded at nominal value.

(2) At 31st December 2020, 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, 2020 to December 31, 2020) as the financial statements.

The original budget was approved in the House of Assembly in the April in 2020

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

Expenditure	ORIGINAL BUDGET 2020 XCD$000	FINAL BUDGET 2020 XCD$000	Variance Increase / (Decrease)
Public Administration	-	-	-
Ministry of Home Affairs, Lands and Physical Planning and Environment	(4,800)	(3,252)	1,548
Ministry of Finance. Economic Development, Investment, Commerce and Tourism	(7,218)	(4,101)	3,117
Ministry of Social Development	(70)	(234)	(164)
Ministry of Infrastructure, Communications, Utilities, Agriculture and Fisheries	(3,430)	(2,978)	452
Total Estimated Expenditure	**(15,518)**	**(10,566)**	**4,952**

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 2020	DISBURSED OUTSTANDING DEBT 2019
FOREIGN DEBT							
Long Term							
European Investment Bank							
Loan No: 80338		Road Development Phase 1	EURO	2,620,024.00	2,620,024.00	665,595.40	662,665.61
Caribbean Development Bank							
Loan No: 04/SFR-OR-ANL	11142	Second Multi Project	US$	4,617,000.00	4,617,000.00	83,700.00	167,399.93
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	1,902,895.45	2,174,737.73
Loan No: 7/SFR-ANL	11302	Hurricane Lenny Immediate Response	US$	1,350,000.00 (61,419.41 - cancelled)	1,288,580.58	338,252.38	402,681.42
Loan No: 4/OR-ANL	11304	Policy-Based Loan	US$	148,500,000.00	148,500,000.00	83,531,250.21	95,906,250.17
Loan No: 5/OR-ANL	11305	Anguilla Community College Development Project	US$	8,680,500.00	5,726,960.09	5,377,313.25	2,384,957.28
Loan No: 7/OR-ANL	11307	Anguilla Bank Resolution - Bridge Bank Capitalisation	US$	59,400,000.00	59,400,000.00	54,096,428.60	58,339,285.72
Loan No: 10/OR-ANL	11309	First Programmatic Stability & Resilience Building - PBL	US$	25,110,000.00	25,110,000.00	25,110,000.00	25,110,000.00
Loan No: 09/OR-ANL	11310	Hurricane Recovery Support	US$	15,210,000.00	15,120,000.01	15,120,000.01	15,120,000.01
Total Foreign Debt						186,225,435.30	200,267,977.87

DOMESTIC DEBT						
Long Term						
Anguilla Social Security Board	Budget Support	EC$	**50,000,000.00**	**50,000,000.00**	-	5,555,555.52
Anguilla Social Security Board	Bank Resolution Promissory Note	EC$	214,000,000.00	214,000,000.00	214,000,000.00	214,000,000.00
Depositors Protection Trust - CCB	Bank Resolution	EC$	32,927,506.46	32,927,506.46	22,226,066.75	25,518,817.43
Depositors Protection Trust - NBA	Bank Resolution	EC$	23,951,106.26	23,951,106.26	16,166,996.68	18,562,107.32
Eastern Caribbean Central Bank	Bank Resolution/Budget Support	EC$	20,000,000.00	20,000,000.00	1,088,295.16	4,069,176.33
Total Domestic Debt					253,481,358.59	267,705,656.60
TOTAL FOREIGN AND DOMESTIC DEBT					**439,706,793.89**	**467,973,634.47**

Note 16.1: Public Debt Reconciliation Statement

	2020	2019
Debt Stock Opening Balance	**467,973,634.47**	**494,500,750.41**
Foreign	200,267,977.87	212,629,581.43
Domestic	267,705,656.60	281,871,168.98
Repayments	**31,558,756.79**	**28,201,713.36**
Foreign	17,401,256.88	14,023,173.70
Add/Less: Gain/Loss on Exchange	66,798.10	13,027.28
	17,334,458.78	14,036,200.98
Domestic	14,224,298.01	14,165,512.38
New Loans/Disbursements	**3,291,916.21**	**1,674,597.42**
Foreign	3,291,916.21	1,674,597.42
Domestic	-	-
Debt Stock Closing Balance	**439,706,793.89**	**467,973,634.47**
Foreign	186,225,435.30	200,267,977.87
Domestic	253,481,358.59	267,705,656.60

Note 17:

Statement of Contingent Liabilities
(Expressed in Eastern Caribbean Dollars)

CREDITOR/REF	PURPOSE/BORROWER	LIABILITY CURRENCY	AMOUNT APPROVED	AMOUNT DISBURSED	DISBURSED OUTSTANDING DEBT 2020	DISBURSED OUTSTANDING DEBT 2019
FOREIGN DEBT						
Long Term						
Caribbean Development Bank						
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	529,338.24	636,206.00
Loan No: 07/SFR-OR-ANL 11453	Fifth Line of Credit - Anguilla Development Board	US$	13,500,000.00	13,499,828.44	3,759,417.41	4,900,056.61
Total Foreign Debt					**4,288,755.65**	**5,536,262.61**
DOMESTIC DEBT						
Long Term						
National Commercial Bank of Anguilla Ltd						
Loan No: 3300944	Anguilla Tourist Board	EC$	750,000.00	749,054.01	4,332.60	78,603.77
Anguilla Roads Construction						
Anguilla Roads & Construction & WWR	Road Bay Development Project Anguilla Air & Sea Ports Authority	EC$	2,701,249.81	2,701,249.81	418,475.25	1,008,348.08
Total Domestic Debt					**422,807.85**	**1,086,951.85**
Total Contingent Liabilities in respect of loans to third parties					**4,711,563.50**	**6,623,214.46**

Note 18: Statement of Loans Made From the Consolidated Fund

DESCRIPTION	New Loans 2020 XCD$000	New Loans 2019 XCD$000
Medical Treatment Overseas	2,351	1,197
Student Grants/Loans	38	9
TOTAL	**2,389**	**1,207**

The value of the student grants/loans was initially recorded as expenditure through the statement of receipts and payments. All amounts recovered are treated as receipts in year of recovery.

Note 19: Statement of Arrears

Note 19.1: Statement of Arrears of Revenue

Revenue Arrears	Revenue Arrears as at 2020 XCD	Revenue Arrears as at 2019 XCD
Information and Broadcasting	$ 63	-
IRD	$ 63,846	62,345
Customs	$ 3,587	3,984
Dites	$ -	-
Post Office	$ 397	47
Immigration	$ 8	48
Treasury	$ 12,432	13,319
Health protection	$ 29	25
Youth and Culture	$ -	2
Total Revenue Arrears	**$ 80,361**	**79,769**

Note 20: Statement of Remission, Write Offs and Settlements

DESCRIPTION	2020 VALUE XCD$000	2019 VALUE XCD$000
Write-offs	537	-
Exemption From Customs Duty	4,715	91
Exemption From Alien Land Holding Licence	1,160	955
TOTAL	**6,412**	**1,045**

Note 21: Statement of Gifts

Note 21.1: Gifts Made to the Government

Gifts	Gifts as at 31-Dec-20 XCD$000	Gifts as at 31-Dec-19 XCD$000
ALHCS	36	-
Disaster	8	20
Library	6	8
Department of Social Develop	66	-
Youth & Culture	32	2
Police	-	21
Probation	31	-
Health Protection	1	35
Ministry of Home Affairs	-	499
Prison	6	-
Governor's Office	0	-
Sports	1	24
Total Gifts	**187**	**609**

Note 21.2: Gifts Made by Government

DONOR	DETAILS	DONATION OTHER	2020 VALUE XCD$000	2019 VALUE XCD$000
Nil	Nil	-	-	-

Note 22: Events After Balance Sheet Date

Events After Balance Sheet Date

British American Insurance Company Ltd (BAICO)

Note 14 to the accounts shows that at 31 December 2016 the Government of Anguilla held EC$ 1,400,000 of Fiscal Reserve Deposits with BAICO. As at 31 December 2018, the deposit remains the same in the financial statements

Due to financial difficulties BAICO was placed under Judicial Management in September 2009 and is in the process of being wound up. The Company is insolvent and does not have enough assets to pay all claims in full. The process of winding up the company is still ongoing and it unclear at present how much, if any, of the deposit made with the company will be recovered. To date, distributions totalling 14% have been made by the Adminstrators.

United Kingdom Government (UKG)

The UKG approved a £60 million (approximately EC$227m) reconstruction grant to restore a significant proportion of the public infrastructure destroyed or damaged by Hurricane Irma. Funds have been identified to support the repairs, reconstruction and development of schools, health facilities, governments offices, ports, roads, the water distribution system, building resilience in information systems and communications and modernisation of public services and tourism sector development.