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The Public Accounts
of
The Government of Guyana

For the year ended 31st December, 1967

together with the Report thereon by

THE DIRECTOR OF AUDIT

PRINTED AT THE GOVERNMENT PRINTERY, GEORGETOWN.
(C.G.P. & S. 929/69).

CERTIFICATE OF THE DIRECTOR OF AUDIT

The accounts, balance sheets and statements listed in the schedule below have been examined in accordance with the provisions of Article 116 of the Constitution of Guyana. I have obtained all the information and explanations that I have required, and I certify, that in my opinion these accounts, balance sheets and statements are correct, subject to the observations in my report dated 25th March, 1969.

D. W. Dunlop
Director of Audit.

Georgetown
GUYANA
25th March, 1969.

SCHEDULE

SECTION I

- Statement of Receipts into and Issues from the Consolidated Fund
- Balance Sheet of the Consolidated Fund
- Deposits Fund
- Statement of Current Assets and Liabilities
- Statement of Public Debt
- Statement of Contingent Liabilities
- Statement of Loans made by Government
- Statement of Statutory Expenditure

SECTION II

- Appropriation Accounts
- Statements of Revenue

SECTION III

- Contingencies Fund

**REPORT OF
THE DIRECTOR OF AUDIT, GUYANA
ON THE
PUBLIC ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31st DECEMBER, 1967**

INTRODUCTION

I am required by Article 116 of the Constitution to audit the Public Accounts of Guyana and of all officers, courts, and authorities of the Government of Guyana and to submit my Reports thereon to the Minister responsible for finance, who shall cause them to be laid before the National Assembly.

2. Under the Financial Administration and Audit Ordinance I have the duty of examining in such manner as I deem necessary the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. In the conduct of my examination I am required to ascertain whether in my opinion:-

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure effective control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an Appropriation Account has been applied to the purpose or purposes for which the grants made by Parliament were intended to provide and the expenditure conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance; and
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other public property.

4. The statutory duties referred to above are carried out, in accordance with audit practice, by a programme of test checks and examinations which are not intended to disclose each and every accounting error made during the financial year but are designed to verify the general accuracy of the accounts as submitted and of establishing to my satisfaction the effectiveness or otherwise of the internal accounting controls in force within a Ministry or Department and the existence of the necessary statutory and other authorities.

5. Statements of account, Appropriation Accounts and Revenue Accounts required to be submitted by the Accountant General, Accounting Officers and Principal Receivers of Revenue, respectively, as soon as possible after 31st December, 1967, and also by the 30th April, 1968, were received at various dates from 2nd January, 1969, to 17th March, 1969. I have not seen Parliamentary approval authorising any extension of time for submitting the Public Accounts.

6. I reported to the Minister of Finance my inability to submit my report by the statutory date, 30th September, 1968, owing to the non-submission of the Public Accounts for audit by the required time. This is the seventh successive year in which there has been late rendition of the Accounts for audit.

7. If Parliamentary control of expenditure is to have any meaning or effectiveness then the Public Accounts for 1967 should have been submitted in sufficient time to permit the Accounts and my Report thereon, and if possible the report by the Public Accounts Committee on the Audit Report and Accounts, to have been available to the National Assembly before the Budget debate for the year 1969.

8. **Public Accounts Committee.** The Public Accounts Committee commenced consideration of my Reports for the years 1962, 1963, 1964 and 1965, on 26th September, 1967, but they had not completed their deliberations before Parliament was dissolved on 5th November, 1968.

9. **Form and Content of the Public Accounts.** I have suggested to the Secretary to the Treasury that a Committee be appointed to examine and report on the form of the Public Accounts as it was of the utmost importance that the Accounts as presented to Parliament should be in such a form as to give the maximum information.

10. **Form and Content of the Estimates.** I have brought to the attention of the Secretary to the Treasury that the existence of large block votes with no details, in the 1967 approved Estimates made it impossible for me to ascertain whether the expenditure had been applied as intended by Parliament. I suggested that in future:-

- (a) Explanatory Notes should contain full details of all items in the Estimates where this is not clearly evident from the particular item.
- (b) There should be brief notes explaining proposed major increases in establishments.
- (c) There should be supporting financial information on Corporations and other public bodies so as to inform Parliament with respect to the nature of the fiscal requirements of these corporations and bodies requiring financing by parliamentary appropriations.

11. It is important that the Estimates be presented to Parliament in the clearest manner possible so that Parliament may have full information in its exercise of controlling public expenditure.

12. **Internal Audit.** No organised system of internal audit exists in Ministries and Departments and this I brought to the attention of the Secretary to the Treasury in 1966. The urgent and positive action to overcome the unsatisfactory situation and to which reference was made in my previous Report has not materialised.

13. **Financial and Stores Regulations.** Work commenced in January, 1968, on the urgent revision of these regulations but so far neither has issued in final form.

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14. **Tabling of the 1966 Public Accounts and my Report thereon.** The Accounts and Report were submitted to the Minister of Finance on the 5th July, 1968, and the printed copies on 18th September, 1968. They have not been laid before the National Assembly.

15. **Delay in preparation of Pension Awards.** In July, 1968, I brought to the attention of the Permanent Secretary, Public Service Ministry, the undue delay in processing pension papers for awards under the Pensions Ordinance and Non-Pensionable Employees Benefits Regulations. These delays have continued for many years and I made certain suggestions to improve the position.

16. **Preparation of the Accounts by the Data Processing system.** The Appropriation Accounts, Revenue Accounts and Statements of Account are now processed in the Treasury by the system of Data Processing and this has raised many problems which have not yet been resolved. Numerous mistakes in coding expenditure and revenue vouchers were observed during 1967, resulting in various heads and subheads being incorrectly debited or credited. This revealed that coding on vouchers was not effectively checked before submission to the machine accounting section and that Ministries or Departments concerned did not reconcile their accounts promptly with the abstracts supplied by the Accountant General.

17. **Delayed Action in Audit Queries and Memoranda.** A statement of audit queries and memoranda remaining unanswered as at 31st January, 1969, is given below:-

	Queries	Memoranda	Total
Over 2 years	58	26	84
Over 1½ years	135	14	149
Over 1 year	152	25	177
Over 6 months	62	49	111
	407	114	521

18. **Recoveries of Public Funds.** Recoveries in 1967, resulting from audit examination amounted to \$13,880.82.

19. **Effectiveness of Audit.** If the duties and responsibilities imposed upon the Director of Audit by the Constitution and the Financial Administration and Audit Ordinance are to be adequately discharged greater attention will have to be given by financial officers and Accounting Officers on all matters brought to attention in audit reports. Staffing requirements of this Department must be kept under constant review and the Director's Report on the Public Accounts promptly considered on behalf of Parliament for early action on all matters brought to attention.

OUT-TURN OF ACCOUNTS FOR 1967

20. **Budgetary Accounts.** The Estimated revenue and expenditure according to the approved Estimates for 1967, the revenue brought to account and expenditure for the year under review are shown below:-

		Estimated		Brought to Account	
Expenditure					
Current		\$89,415,584		\$87,880,916	
Capital		\$39,156,830	\$128,602,114	\$41,316,573	\$127,911,330
Revenue					
Current		\$94,514,300		\$92,861,322	
Capital		\$39,109,500	\$133,623,800	\$34,847,734	\$127,712,056
Excess			\$ 5,021,386	Deficit	\$ 1,485,433

21. A comparative statement of Revenue and Expenditure with the Out-turns for the years 1966 and 1967, is given below:-

Financial Year	Revenue	Expenditure	Out-turn	
			Surplus	Deficit
	Million	Million	Million	Million
	\$	\$	\$	\$
Current				
1966	85.43	84.15	1.28	
1967	92.86	87.88	4.98	
Capital				
1966	20.49	31.85		11.36
1967	34.85	41.32		6.47

22. **Public Debt.** The Composition of the domestic and foreign debt at 31st December, 1967, is shown in Statement 5. The amount of \$10,466,638, for Treasury Bills represents the total of the money raised at discount.

23. The Public Debt, excluding short Terms Loans, which stood at \$62,391,463, at 31st December, 1958, increased by \$111,714,886, during the period 1958 to 1967 and stood at \$174,106,349, at 31st December, 1967, as shown below:-

Financial Year	Domestic Debt	Foreign Debt	Total Debt	Increase over 1958	Increase over the Previous Year
	Million	Million	Million	Million	Million
	\$	\$	\$	\$	\$
1958	9.57	52.82	62.39	-	7.77
1959	18.17	71.50	89.67	27.28	27.28
1960	18.17	78.91	97.08	34.69	7.41
1961	20.67	86.17	106.84	44.45	9.76
1962	24.04	94.69	118.73	56.34	11.89
1963	27.46	101.13	128.59	66.20	9.86
1964	23.67	103.63	127.30	64.91	- 1.29*
1965	36.10	106.50	142.60	80.21	15.30
1966	43.74	113.76	157.50	95.11	14.90
1967	51.60	122.51	174.11	111.71	16.60

* This decrease was due to the refund of the National Development Savings Levy.

24. **Annual Public Debt Charges.** A comparative statement of the Public Debt charges from 1958 to 1967, is given below. These charges include Sinking Fund contributions, interest and discount on Treasury Bills, repayment of loans, and interest and redemption of Promissory Notes for contractor finance:-

Financial Year	Annual Payments	Increase Over 1958	Increase over the Previous Year
	Million	Million	Million
	\$	\$	\$
1958	4.16	-	.54
1959	4.39	.23	.23
1960	5.95	1.79	1.56
1961	6.78	2.62	.83
1962	8.12	3.96	1.34
1963	10.25	6.09	2.13
1964	10.51	6.35	.26
1965	12.10	7.94	1.59
1966	13.15	8.99	1.05
1967	14.14	9.98	.99

25. **Advances from Central Bank.** The balance at 31st December, 1967, of the advances made during the year by the Bank of Guyana, representing the aggregate of the balances on all Government Bank accounts was a debit balance of \$1,523,685.16. Interests on the advances, that is, the overdrafts, is payable at 6½ per centum on the daily aggregate of all Government accounts with the Bank.

REVENUE

26. **Estimated Revenue and Revenue brought to account in 1967.** The revenue brought to account during 1967, including the value of equipment gifted by Foreign Governments or Agencies, amounted to \$127,712,056. This is a shortfall of \$5,911,744 from the original estimate.

27. The revenue of \$127,712,056, brought to account as compared with the estimated revenue under the various Heads, is shown hereunder:-

Source of Revenue	Head of Revenue	Estimated Revenue	Revenue Brought to Account	Difference (+ Increase) (- Decrease)	Percentage of Revenue brought to account against Total Revenue
		\$	\$	\$	%
Customs and Excise	I	48,767,000	48,096,222	- 670,778	37.67
Inland Revenue	II	33,320,500	31,796,031	- 1,524,469	24.90
Other Tax Revenue	III	519,000	760,472	+ 241,472	0.59
Fees, Fines, etc.	IV	1,666,150	1,839,031	+ 172,881	1.44
Interest	V	2,140,000	370,474	- 1,769,526	0.29
Rents, Royalties	VI	1,705,050	2,131,723	+ 426,673	1.67
Land Development Schemes	VII	1,009,800	614,931	- 394,869	0.48
Post Office Telegraphs and Telephones	VIII	2,000,000	2,502,699	+ 502,699	1.96
Miscellaneous Undertakings	IX	2,359,700	3,478,894	+ 1,119,194	2.72
Sundry Contributions and Other Receipts	X	1,027,100	1,273,845	+ 246,745	0.99
Refunds of Loans	XI	344,100	320,676	- 23,424	0.25
Sale of Land, Houses etc.	XII	295,000	341,362	+ 46,362	0.27
Miscellaneous Capital Revenue	XIII	3,640,000	5,505,475	+ 1,865,475	4.31
External Grants	XIV	14,210,400	8,045,463	- 6,164,937	6.30
Internal Loans	XV	3,000,000	8,926,831	+ 5,926,831	6.99
External Loans	XVI	17,620,000	11,707,927	- 5,912,073	9.17
		133,623,800	127,712,056	- 5,911,744	100.00

28. **Summary of Revenue.** The following table summarises the revenue by Heads from 1965 to 1967:-

Source of Revenue	1965	1966	1967
	\$	\$	\$
Customs and Excise	38,309,957	44,752,189	48,096,222
Inland Revenue	27,148,003	27,732,245	31,796,031
Other Tax Revenue	335,990	480,655	760,472
Fees, Fines etc.	1,512,484	1,819,027	1,839,031
Interest	2,522,574	626,954	370,474
Rents, Royalties, etc.	1,543,645	1,587,578	2,131,723
Land Development Schemes	381,697	514,958	614,931
Post Office Telegraphs and Telephones	2,502,309	3,364,986	2,502,699
Miscellaneous Undertakings	1,888,643	2,490,107	3,478,894
Sundry Contributions and Other Receipts	1,135,736	2,062,247	1,273,845
Refunds of Loans	251,575	207,400	320,676
Sale of Land, Houses etc.	1,437,385	395,130	341,362
Miscellaneous Capital Revenue	-	258,586	5,505,475
External Grants	4,837,777	9,674,356	8,045,463
Internal Loans	13,424,341	8,088,464	8,926,831
External Loans	4,537,361	1,864,151	11,707,927
	101,771,477	105,919,033	127,712,056

29. **Value of equipment gifted by Foreign Governments or Agencies.** The revenue brought to account during 1967, representing the value of gifts of equipment received by Government, for which there was a corresponding debit to expenditure, is shown hereunder:-

Ministry	Value of Equipment Received
Home Affairs - Fire Protection Services	\$ 37,109
Home Affairs - Police	88,335
Works and Hydraulics	159,695
Education	780,000
	<u>1,065,139</u>

30. **Arrears of Revenue.** It has not been possible to prepare a statement of Arrears of Revenue at 31st December, 1967, as 12 Principal Receivers of Revenue have failed to submit the required returns.

EXPENDITURE

31. The expenditure for 1967 was estimated at \$128,602,414, but this provision was increased to \$153,825,290 during the year by Supplementary Provision and Excess Votes. The actual expenditure for 1967 was \$129,197,489.

32. **Appropriation Accounts.** Comments arising from my examination of the appropriation Accounts and Revenue Accounts appeared later in this Report.

33. **Unvouched Expenditure.** During the period under review, expenditure totalling \$19,553,966.39, has been charged in the accounts but supporting payment vouchers have not been submitted for audit.

34. Excesses on Sub-Heads. There were 105 excesses on sub-heads in the Appropriation Accounts for 1967 amounting to \$1,447,024, as compared with 147 totalling \$1,050,281, in 1966. Details of the 1967 excesses are given under the relevant Appropriation Account in this Report. These excesses are inimical to proper financial control.

35. Deferred Payments. Liabilities incurred but not discharged during the year under review amounted to \$1,235,353, at 31st December, 1967. These payments were chargeable to 478 sub-heads, 81 of which were overspent or would have been overspent at the end of the financial year if the payments had been made in 1967.

36. Public Corporation and Boards. The total of the subsidies, grants, or loans to these state enterprises during 1967 amounted to \$11,862,353.

37. With the exception of the Drainage and Irrigation Board I am not associated in any way with the audit of these undertakings. It is not therefore possible for me to report to Parliament whether their affairs have been conducted with wisdom and thrift, whether the targets of their Development Projects have been achieved and whether any nugatory expenditure has been incurred. So far their audited accounts have not come under the purview of the Public Accounts Committee.

38. Concern must be felt at the large number of the audited accounts of these Corporations and Boards which have not been laid in the National Assembly in accordance with the statutory requirement.

39. Losses of Cash and Stores and Accidents to Government Vehicles. The following schedule shows the comparative position with regard to these losses in the last five years, as reported to me:-

Year	Cash		Stores		Accidents	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
1963	33	48,221	300	16,333	63	10,611
1964	33	22,570	278	17,596	93	29,521
1965	78	82,327	337	132,486	106	15,258
1966	71	59,790	322	37,052	112	13,715
1967	44	33,582	288	29,047	110	28,214

40. Fraud and Irregularity. There has been a marked increase in the incidence of fraud and irregularity, in recent months, and it is possible that contributory factors are the failure of supervising officers to take effective action to ensure compliance with approved regulations, the rapid turnover in staff resulting in comparatively junior officers being given responsibility beyond their substantive post, and the failure of Accounting Officers and Principal Receivers of Revenue to take prompt and positive action on matters brought to attention by the Audit Department.

41. Control over the use of telephones. Trunk call records maintained by Ministries and Departments in an effort to control the use of telephones are required to be attached to the relevant payment voucher for my scrutiny. This was not done during 1967 and it has not, therefore, been possible for me to ascertain if all calls paid for were made on Public business.

CONSOLIDATED FUND

42. The deficit on the Fund of \$5,801,559.32, at 31st December, 1966, decreased to \$2,998,663.20, at 31st December, 1967. This was determined as follows:-

	\$	\$
Balance as at 1st January, 1967		5,801,559.32 Dr.
Consolidated Fund Current Account		
Revenue	92,864,321.90	
Expenditure	87,880,916.25	4,983,405.65 Cr.
		818,153.67 Dr.
Consolidated Fund Capital Account		
Expenditure	41,316,572.68	
Revenue	34,847,733.82	6,468,838.86 Dr.
		7,284,992.53 Dr.
Appreciation on Invested Surplus Balances		
Balance at 31.12.67	17,497.58	
Balance at 31.12.66	8,795.89	8,701.69 Cr.
		7,278,992.53 Dr.
Treasury Bills		
Balance at 31.12.67	10,466,637.89	
Balance at 31.12.66	<u>6,187,010.25</u>	<u>4,279,627.64 Cr.</u>
Balance as at 31st December, 1967		<u>2,998,663.20 Dr.</u>

43. **Surrenders to the Consolidated Fund.** Surrenders to the Fund for the financial year ended 31st December, 1967, totalling \$3,295,525, have not yet been made.

DEPOSITS FUND

44. I have not seen statutory authority for the inclusion in the Fund of transactions in respect of Trust Funds, Remittances, Disallowances and accommodation accounts.

45. **Deposit Accounts in Debit.** There were 97 debit balances totalling \$3,112,995.55, at 31st December, 1967. Information has been requested regarding the clearance of these balances.

46. **Dormant Deposit Accounts.** The attention of the Treasury has been drawn to 180 accounts which have remained dormant during the year, 25 of these with debit balances totalling \$126,070.59, and 155 with credit balances totalling \$1,042,949.48.

47. **Unreconciled Balances of Deposit Accounts.** From the accounts made available for inspection no certificate or statement of agreement or reconciliation between the Treasury and Ministerial or Departmental accounts has been seen in respect of any account.

General Deposits Fund Account	\$ 5,550,700.70
General Revenue Fund Account	\$29,246,739.28
General Vote Account Current	\$ 5,827,192.28
General Vote Account Capital	\$ 1,724,853.66
Accountant General's Clearance Account	\$34,549,359.54

48. There has been delay in clearing these large accommodation accounts used for the transactions of the Consolidated Fund and system of issues and to which reference was made in my previous report for the transactions during 1966.

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49. **Inter-Ministries Clearance Account - \$551,004.56.** This amount represents the net difference between credit balances of \$704,166.36, on eight accounts and debit balances of \$153,161.80, on four accounts. The balances on these accounts should normally be cleared within the year of account.

50. **Cash on Hand \$4,951,810.15.** It has not been possible to verify the existence of cash on hand totalling \$23,543.55, in respect of three Ministries as the relevant Boards of Survey Reports have not been seen. In six Ministries and two Sub-Treasuries the cash on hand is not in agreement with the Board of Survey Reports to a net amount of \$109,448.55.

51. **Imprests \$174,255.79.** This amount represents the net difference between eighteen unretired imprests of \$444,333.54, and sixteen over-retired imprests of \$270,077.75. The over-retired imprests include authorised standing imprests of \$24,900.00, issued to overseas missions.

52. **Remittances \$496,511.02.** Included in this amount are accounts with balances which have remained static for a number of years.

53. **Advance Accounts - Reconciliation of Balances.** Only in two cases had reconciliation been effected between Ministries or Departments and Treasury control accounts for the year under review.

54. **Advances - Balances \$9,450,744.58.** Included in this amount are 511 accounts with balances totalling \$2,196,039.08, which have remained dormant for at least one year and 1,157 accounts with credit balances of \$943,398.92.

55. **Deposits and Advance Accounts - General.** The failure to take resolute action to improve the state of these accounts has been the subject of adverse comments in Audit Reports for the last eleven years. The non-reconciliation of balances between the Treasury and Ministerial or Departmental records; the ever-increasing incidents of debit balances on Deposit Accounts, credit balances on Advance Accounts, static balances and the clearance of balances on accounts, continues from year to year.

56. **Audit of Below-the-Line Accounts.** During the period under review the transactions of the Below-the-Line accounts were recorded by the Data Processing System. This did not permit an up-to-date visual record being made available during the year for audit purposes and of necessity the audit check was limited to a scrutiny of the final individual accounts. This scrutiny revealed obvious errors of omission and commission and my certificate on these accounts must be qualified by this limitation to our audit.

APPROPRIATION ACCOUNTS AND REVENUE ACCOUNTS

57. I am not satisfied that in most cases proper reconciliations have been effected between Ministerial or Departmental records and the accounts as submitted for audit which were processed in the Treasury and to which reference is made at paragraph 16 of this Report.

GOVERNOR GENERAL

Expenditure

58. **Unauthorised Excess.** The voted provision on one Sub-Head of the Current Estimates was overspent by \$275.91, and this excess awaits the approval of the National Assembly.

59. **Errors in Classification.** Errors in classification amounting to \$111.34, were brought to the attention of the Accounting Officer.

JUDICIARY

Expenditure

60. **Unauthorised Excesses.** The voted provision on three sub-heads was overspent by \$10,031.61, as set out below, and these excesses await Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
II - Judiciary			
Supreme Court of Judicature	2	2	\$ 9,950.17
Magistrates	3	1	81.44
			\$10,031.61

61. **Errors in Classification.** Errors in classification amounting to \$1,708.79, were brought to the attention of the Accounting Officer.

62. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$2,615.68, were not presented for audit.

Revenue

63. **Arrears of Revenue.** As only five Districts out of nine reported their arrears at 31st December, 1967, I am unable to satisfy myself that the collection of Revenue was satisfactory.

64. **Magistrates Office - Georgetown.** An audit examination revealed the absence of internal check. Many receipt books were missing, 5,083 case jackets for the period 1965 - 1967 were not presented and the suitors deposit ledger not reconciled since 1963.

PUBLIC AND POLICE SERVICE COMMISSIONS

Expenditure

65. **Unauthorised Excess.** The voted provision on one subhead was overspent by \$431.10, and this excess awaits the approval of the National Assembly.

66. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$5,593.84.

OFFICE OF THE PRIME MINISTER

Expenditure

67. **Unauthorised Excesses.** The voted provision on eight sub-heads was overspent by a total of \$628,970.19, as set out below and these excesses await the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
V - Prime Minister			
Guyana Defence Force	10	6	\$ 62,345.34
Capital	V	2	566,624.85
			\$ 628,970.19

68. **Errors in Classification.** Errors in classification amounting to \$1,063.30, were brought to the attention of the Accounting Officer.

69. **Unauthorised Expenditure.** As the result of an audit survey the Accounting Officer admitted improper payments on five sub-heads totalling \$59,467.82, at 31st July, 1967, being expenditure in excess of the Approved Provision. I recommend to the Secretary to the Treasury that surcharge action be taken.

70. **Division V - Sub-head 8 - Guyana Youth Corps.** The total purchase price of the assets at Tumatumari was \$130,000, and of this amount \$60,000, was charged to Deposits in 1967, and not to final expenditure. The balance of \$70,000, was to be paid in 1968, with interest accruing at seven per centum. The assets included dredges, transformers, a hydro-electric station, buildings, machinery, equipment and spare parts incidental to a gold and diamond undertaking. On the agreement of purchase some of these assets were stated to be defective.

Other Accounts

Guyana Development Corporation

71. **Accounts.** I have not seen the audited accounts for the financial year ended 31st December, 1967. I have no evidence that the audited accounts for 1965, 1966 and 1967, have been laid in Parliament in accordance with the statutory requirement.

MINISTRY OF EXTERNAL AFFAIRS

Expenditure

72. **Unauthorised Excesses.** The voted provision on five sub-heads, was exceeded at 31st December, 1967, as shown below and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of External Affairs			
Recurrent	11	4	\$ 16,294.22
Capital	VI	1	19,795.38
			\$ 36,089.60

73. **Errors in Classification.** Errors in classification amounting to \$908.86, were brought to the attention of the Accounting Officer.

74. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments at 31st July, 1967, on four sub-heads amounting to \$9,002.79, being expenditure in excess of the Approved Provision. I recommended to the Secretary to the Treasury that surcharge action be taken.

75. **Overseas Missions.** During the period under review expenditure control was not effective, commitments were entered into and expenditure incurred without financial authority. Expenditure was charged to Advances pending the approval of funds by Parliament.

MINISTRY OF ECONOMIC DEVELOPMENT

Expenditure

76. **Unauthorised Excess.** The voted provision on one sub-head under the Recurrent Estimates was overspent by \$823.25, and this excess awaits Parliamentary authority.

ATTORNEY GENERAL

Expenditure

77. **Unauthorised Excesses.** The voted provision was exceeded, as shown below, and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Attorney General			
Attorney General	13	3	\$ 5,001.28
Official Receiver	14	1	53.73
			\$ 5,055.01

78. **Official Receiver, Public Trustee and Crown Solicitor's Office.** In March, 1967, an audit report commented on the urgent need for re-organisation to ensure proper financial control. No reply was received as to any action having been taken on the matter. At an audit inspection in August, 1968, a substantial fraud was brought to attention.

MINISTRY OF INFORMATION

Expenditure

79. **Errors in Classification:** Errors in classification amounting to \$2,079.50, were brought to the attention of the Accounting Officer.

MINISTRY OF HOME AFFAIRS

Expenditure

80. **Unauthorised Excesses.** The voted provision on six sub-heads, as shown below, was exceeded at the 31st December, 1967, and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Home Affairs			
Police	18	3	\$13,718.18
Prisons	19	2	3,024.45
Probation and Welfare Service	22	1	71.45
			\$16,814.08

81. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$1,191,754.45.

82. **Head 18 - Police, Sub-Head 26 - Probation and Detection of Crime \$28,033.24. Head 18 - Police, Sub-Head 27 - Security Precautions \$40,165.00.** This expenditure is not subject to audit examination but is passed in audit on a certificate signed by the Minister of Home Affairs.

MINISTRY OF LOCAL GOVERNMENT

Expenditure

83. **Unauthorised Excesses.** The voted provision on two sub-heads under the Recurrent Estimates was overspent by \$2,033.88, and these excesses await Parliamentary approval.

84. **Errors in Classification.** Errors in classification amounting to \$2,866.93, were brought to the attention of the Accounting Officer.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Expenditure

85. **Unauthorised Excesses.** The voted provision on twenty-three sub-heads was exceeded at 31st December, 1967, and awaits Parliamentary authority. Details are as follows:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Agriculture and Natural Resources			
Agriculture	26	8	\$ 25,472.84
Forest	27	4	118,033.19
Geological Survey and Mines	28	6	6,215.47
Lands	29	1	264.67
Capital	XII	4	352,271.35
			\$502,257.52

86. **Errors in Classification.** Errors in classification amounting to \$53,090.76, were brought to the attention of the Accounting Officer.

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87. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments, being expenditure in excess of the Approved Provision of \$17,240.39, at 31st July, 1967. I recommended to the Secretary to the Treasury that surcharge action be taken.

88. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$301,635.25.

89. **Head Office Accounts.** During the period under review advance accounts for travelling and subsistence were not promptly reimbursed by officers, the daily composition cash book not properly written up, reconciliation of advance and deposit accounts in arrears from 1962 to 1967 and 1961 to 1967, respectively. The Votes Ledger was not reconciled for the years 1965 to 1967.

90. **Head 26 - Agriculture, Sub-Head 11 - Central Agricultural Station, Mon Repos.** Prior to March, 1967, electricity was not paid for by the tenants of quarters at this Station, houses were let at uneconomical rent and there was overstocking of certain stores. An explanation has been requested for the apparent misuse of Government transport.

91. **Head 26 - Agriculture, Sub-Head 26 - M.A.R.D.S. Experimental Station.** Audit inspection revealed the lack of control over the paddy reaped and of its disposal. There was no evidence of independent check, no proper authority was seen for quantities of paddy written off ledger charge as being damaged by termites. I recommended that urgent action be taken for the introduction of proper accounting records and internal check.

92. **Division XII, Forest, Lands and Mines, Sub-Head 40 - Topographic Survey.** From the 11th November, 1966, to 10th July, 1967, the rental for a private car under this project was \$3,536.20.

Revenue

93. **Onverwagt Land Development Scheme.** It was determined in audit that the arrears of rent at 31st December, 1967, was \$104,339.62, an increase of 88.3% on the arrears at 31st December, 1966.

94. **Arrears of Revenue.** I am unable to satisfy myself that the collection of Revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as only the Forestry Department reported their Arrears of Revenue.

Other Accounts

Guyana School of Agriculture Corporation

95. **Accounts.** I have not seen the audited accounts for the financial years ended 31st December, 1966 and 31st December, 1967. I have no evidence that the audited accounts for these years have been laid in the National Assembly in accordance with the statutory requirement.

96. **Indebtedness to Government.** Certain expenditure met from the Development Fund in 1964, and accepted as a proper charge to the Corporation has not been paid into Public Funds by the Corporation.

97. **Issue of Debentures.** I have no evidence that the Corporation has issued debentures to Government for assets taken over when the School was established in 1964.

MINISTRY OF TRADE

Other Accounts

Guyana Marketing Corporation

98. **Accounts.** I have not seen the audited accounts for the financial years 1964, 1965, 1966 and 1967, and as far as I am aware they have not been laid in the National Assembly in accordance with the statutory requirement.

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99. **Advance.** Government advanced \$80,000, in April, 1967, to the Corporation for the importation of edible oil, with interest at 6 per centum and to be repaid at a minimum rate of \$10,000, per week as from 15th August, 1967. At 31st December, 1967, only \$20,000, had been repaid.

MINISTRY OF COMMUNICATIONS

Expenditure

100. **Unauthorised Excesses.** The voted provision on twelve sub-heads, as shown below was exceeded at 31st December, 1967, and awaits Parliamentary Approval:-

Division	Head	No. of Sub-heads	Total Excess
Ministry of Communications			
Ministry	31	2	\$ 8,253.96
Post Office	32	5	11,845.63
Civil Aviation	34	2	365.17
Telecommunications	67	1	28,487.50
Capital	XIV	2	31,002.80
			<hr/> \$ 79,955.05

101. **Errors in Classification.** Errors in classification amounting to \$1,288.28, were brought to the attention of the Accounting Officer.

102. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments of \$9,957.51, at 31st July, 1967, being expenditure in excess of the Approved Estimates. I recommended to the Secretary to the Treasury that surcharge action be taken.

103. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$10,928.43, were not presented for audit.

104. **Head Office Accounts.** It was necessary to bring to attention the following shortcomings in the manner in which the accounts were maintained; the unsatisfactory storage accommodation for the Postal stores and the failure to introduce effective supervision; the arrears in posting and reconciliation of many important records; a Bank Reconciliation was not effected for the greater part of 1967; Receipt Book Registers were not written up-to-date; receipt books were not submitted for audit and there was inadequate internal supervision.

105. **Security Arrangements, Parcel Branch, General Post Office.** In my 1962 Report I commented on the inadequate security arrangements for the safe custody of high value registered Air Mail packets and Parcel Post packets. During 1968, eight thefts of high value packets in excess of \$15,000, from the Parcel Post Branch have been reported. These losses are not a charge on Public Funds. I am informed that the failure to install a proper security vault, estimated at \$2,500, is due to the unavailability of funds.

106. **P.A.Y.E. Cash Deductions.** The Commissioner of Inland Revenue raised a penalty of \$135.44, against the Accounting Officer for not remitting P.A.Y.E. deductions by the due date. This amount has been met from voted provision in 1967, but I cannot accept it as a proper charge to Public Funds and have suggested to the Secretary to the Treasury that surcharge action be taken.

Revenue

107. **Atkinson Airport Revenue.** I am informed that as the result of the closure of the main runway to large jet aircraft for the period 3rd June, 1967, to 17th August, 1967, there was a loss to revenue of \$13,000.

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108. **Terminal Building, Atkinson Airport.** The new Terminal Building originally scheduled for traffic at the end of May, 1967, is not yet in operation. I am informed the monthly rentals will be in the region of \$5,000.

109. **Rental of Private Letter Boxes and Bags at General Post Office, Georgetown.** The register for these rentals indicates that in the majority of cases rents dating back to 1960, have not been collected.

110. **Cash Account Shortages.** I have requested an explanation as to why Cash Account Shortages in respect of the years 1964 to 1968, and amounting to \$11,556, have not been cleared. These shortages represent cash short on remittances and errors of omission and commission in Cash Accounts from Post Offices.

111. **Arrears of Revenue.** As the Principal Receiver of Revenue has failed to report his Arrears of Revenue I am unable to satisfy myself that the collection of revenue proved satisfactory and moneys due to Government were promptly and efficiently collected.

Other Accounts

Guyana Telecommunications Corporation

112. **Valuation of Assets.** In June, 1964, I suggested to the Secretary to the Treasury that a Board of Survey be appointed to list the assets taken over by the Corporation so as to determine the liability to Government. The Corporation was established on 1st March, 1967, and as far as I am aware a Board was not convened and the Corporation's liability to Government for the assets taken over has not yet been determined.

113. **Settlement of cash transactions at Hand Over.** The accounting transactions necessary to regularise the hand over between Government and the Corporation have not yet been finalised owing to disagreement on certain areas of responsibility.

114. **Accounts.** I have not seen the audited accounts for the period 1st March, 1967 to 31st December, 1967.

Guyana Airways Corporation

115. **Accounts.** I have not seen the audited accounts for the years 1963 to 1967, and as far as I am aware they have not been laid in the National Assembly in accordance with the statutory requirement. Unconfirmed figures indicate that the Government subsidy for the years 1965 to 1967, was \$470,000, and the actual deficit for that period was \$536,120.

MINISTRY OF WORKS AND HYDRAULICS

Expenditure

116. **Unauthorised Excess.** The voted provision on one sub-head under the Capital Estimates was overspent by \$6,726.66, and this excess awaits the approval of the National Assembly.

117. **Errors in Classification.** Errors in classification amounting to \$23,181.58, were brought to the attention of the Accounting Officer.

118. **Unauthorised Expenditure.** At the 31st July, 1967, improper payments amounting to \$2,419.41, being expenditure in excess of the Approved Provision was admitted by the Accounting Officer. I recommended to the Secretary to the Treasury that surcharge action be taken.

119. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$143,369.95.

120. **Block Votes.** I have not found it possible to carry out a satisfactory audit examination of certain sub-heads of Heads 35 and 36 and Division XV owing to the inclusion in the Approved Estimates of Block Votes and on which full details of breakdown have not been supplied to me.

121. **Nugatory Expenditure.** I have not received a satisfactory explanation for the hire of a flat for ten months during 1967 for \$1,800, which remained unoccupied during that period.

122. **Control of Expenditure.** There has been an increase in the frequency where permissions have been sought and obtained for the waiver of Tender Board procedure for the purchase of major items of equipment.

123. **Award of Contracts.** I have drawn attention to many departures from established practice and requirement in the award of contracts. Tenders are not invited before making awards, proper investigation into aspects of the tenders not carried out and contracts sub-divided after approval for one contract has been awarded.

124. **Purchase of Spares.** I brought to attention that in the purchase of spares from the local agent for numerous items of equipment of North American origin there appeared to be a substantial mark-up of the local selling price as compared with the manufacturers unit price landed in Guyana. The value of the purchase was \$104,759, duty free. Alternative arrangements have now been made for the purchase of future spares.

125. **Personal Emoluments Register.** The manner in which the Register was maintained did not permit proper verification of officers employed as compared with the Approved establishment. Details of establishments under Open Vote and Block Votes were not available. Many overpayments of salary were noted and appropriate authorities were not recorded.

126. **Loss of Public Money.** In my 1963 Report I commented on a fraud on \$19,558, resulting from the forging of two cheques. Responsibility has not yet been determined. It should be of concern that a loss of this magnitude has not yet been finalised and it would appear that the statute of limitations will, once again, be conveniently accepted and the loss charged to Public Funds.

127. **Head 36, Sub-Head 15 - Stone Crushing Plant, Makouria.** The financial transactions of the quarry operated as a Manufacturing Account and yearly financial statements are required to be submitted to me in support of these transactions. I have not been able to verify the stock on hand at 31st December, 1964, as the relevant statement of balances have not been submitted. The financial statements for 1966 and 1967 have not been submitted for audit.

128. **Division XV, Sub-Head 23 - Bank of Guyana Building.** In my previous Report I commented on recoveries from certain tenants of the Bank for structural alterations met from Public Funds. This matter has not yet been finalised and I am keeping the recovery in view.

129. **Division XV, Sub-Head 30 - Staff and Services Development Projects - \$562,636.36.** Included in this amount is \$478,792.00, representing overhead expenses on services provided for development which were charged to current expenditure under Head 35 - Ministry of Works and Hydraulics - Establishment, and subsequently adjusted to this head. The propriety of this transaction in relation to the Consolidated Fund system has been the subject of correspondence.

130. **Division XV, Sub-Head 33 - Hydrometeorology \$132,144.95.** The voted provision of \$140,000, in 1967, was approved for completing the building commenced in 1966. However the work was suspended early in 1967 because of a decision to replace the building and redesign it for more accommodation than originally intended. At that stage expenditure on the building was \$11,450, and I have no information as to whether or not this will eventually become nugatory expenditure.

131. The amount of \$132,144.95, representing current expenditure in 1967 on wages, travelling and other miscellaneous expenses has been charged to this Capital provision and for which I have seen no authority.

132. **Maintenance of Overhead Tanks and Pumps for Local Authorities.** The ever increasing liability by Local Authorities for the water supply system operated by the Pure Water Supply Service has been the subject of adverse comment in previous Reports. In September, 1966, it was agreed that the arrears at 31st December, 1965, and amounting to \$171,758, would be converted into loans and that current operational and maintenance charges should be recovered on a quarterly basis. A scrutiny of the records reveals that the arrears have again accumulated and at 31st December, 1967, the outstanding balance was \$111,564.

Other Accounts

133. **Drainage and Irrigation Board.** The accounts of the Board for the years 1965, 1966, 1967, have not been submitted for audit in accordance with the statutory requirement. The subsidy from Public Funds for 1967 was \$530,025.58, and I have not been able to verify that this amount has been properly accounted for in their records.

MINISTRY OF EDUCATION

Expenditure

134. **Unauthorised Excesses.** The voted provision on sixteen sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-heads	Total Excess
Ministry of Education			
Ministry	37	3	\$ 9,241.55
Primary, All Age and Secondary Schools	39	1	99.62
Government Training College			
Pre-service Training Programme	41	2	3,142.04
Technical Institute	42	3	11,795.71
Carnegie School of Home Economics	43	1	7,195.71
Queen's College	44	1	22.37
Bishops' High School	45	2	317.34
Anna Regina Secondary School	46	1	186.72
Capital	XVI	2	65,822.33
			\$97,823.39

135. **Errors in Classification.** Errors in classification amounting to \$10,080.46, were brought to the attention of the Accounting Officer.

136. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$12,842,920.46.

137. **Accounts Headquarters.** No improvement in the general standard of accounting has been noted during the period under review. Supervision and financial control were inadequate and important records were not properly written up. Recoveries in respect of student loans were not promptly and effectively collected.

Revenue

138. **Arrears of Revenue.** As the Principal Receiver of Revenue has only reported the Arrears for Bishops' High School I am unable to satisfy myself that the collection of revenue proved satisfactory.

Other Accounts

University of Guyana

139. **Accounts.** The audited accounts for the year ended 31st August, 1967, reflect a Government grant of \$644,555.29, income from other sources of \$71,216.44, expenditure of \$795,375.10, and a Deficit of \$79,603.37.

MINISTRY OF HEALTH

Expenditure

140. **Unauthorised Excesses.** The voted provision on twelve sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Health			
Ministry	48	3	\$ 41.18
Bacteriological	50	1	10.29
X-Ray	51	2	159.76
Hospitals and Dispensaries	52	4	12,326.55
Analyst	53	2	15.11
			\$ 12,552.89

141. **Errors in Classification.** Errors in classification amounting to \$1,644.75, were brought to the attention of the Accounting Officer.

142. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$4,859,853.11.

143. **Reconciliation of Bank Account.** As the relevant documents necessary for bank reconciliation were not submitted to me from January to August, 1967, I have been unable to verify that proper reconciliation was effected during that period. As far as I am aware reconciliation has only been effected up to May, 1965.

Revenue

144. **Arrears of Revenue.** As the Principal Receiver of Revenue has only reported his arrears for the Analyst Department I have been unable to satisfy myself that revenue collection proved effective

MINISTRY OF HOUSING AND RECONSTRUCTION

Expenditure

145. **Errors in Classification.** Errors in classification amounting to \$1,624.86, were brought to the attention of the Accounting Officer.

146. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$189,514.87, were not presented for audit.

Revenue

147. **Arrears of Revenue.** I am unable to satisfy myself that the collection of revenue proved satisfactory and moneys due Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Other Accounts

Central Housing and Planning Authority

148. **Accounts.** The financial statements for the years 1961 to 1964, were submitted to me for audit on 9th May, 1968, but as all the records were not produced the audit could not be undertaken. The statements for the years 1965 to 1967, have not been submitted for audit.

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MINISTRY OF LABOUR AND SOCIAL SECURITY

Expenditure

149. Unauthorised Excesses. The voted provision on five sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-heads	Total Excess
Ministry of Labour and Social Security			
Ministry	57	3	\$ 5,397.71
Social Assistance	59	2	4,384.67
			\$ 9,782.38

150. Errors in Classification. Errors in classification amounting to \$371.31, were brought to the attention of the Accounting Officer.

151. Head 59, Sub-head 13 - Old Age Pensions \$1,704,236.87. Included in this expenditure are overpayments amounting to \$6,344, which resulted from a misinterpretation of a statutory provision. Approval was given for the expenditure to remain as a charge to Public Funds.

Other Accounts

Palms Fine Fund

152. Accounts. The accounts of the Fund for the years 1962 to 1967, have not been submitted for audit in accordance with the statutory requirement.

MINISTRY OF FINANCE

Expenditure

153. Unauthorised Excesses. The voted provision on five sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Finance			
Pensions and Gratuities	65	4	\$34,704.43
Capital	XX	1	2,696.59
			\$37,401.02

154. Errors in Classification. Errors in classification amounting to \$407.71, have been drawn to the attention of the Accounting Officer.

155. Unauthorised Expenditure. At 31st July, 1967, improper payments of \$10,282.47, being expenditure in excess of the Approved Provision was admitted by the Accounting Officer. I recommended to the Secretary to the Treasury that surcharge action be taken.

156. Unvouched Expenditure. Vouchers were not produced in support of expenditure amounting to \$4,515.68.

157. Head 61, Sub-Head 16 - Special visits and representation at External Conferences \$131,636.15. This expenditure represents travelling expenses and subsistence incurred by 29 Members of Parliament, 62 Public Officers and 15 Delegates attending conferences held overseas. At 31st December, 1967, advances totalling \$53,783.84, made to 23 Members of Parliament had not been cleared.

Revenue

Customs and Excise

158. Assessment and Collection of Revenue. The very substantial increase over the last few years in the recoveries made as the result of audit examination of the records

would appear to indicate that internal examination is not satisfactory. The amounts so far recovered or to be recovered for the period 1963 to 3rd March, 1968, are as follows:-

1963	-	\$	663
1964	-		2,281
1965	-		6,986
1966	-		10,551
1967	-		21,799
1968	-		38,995
			<u>\$81,275</u>

159. Interpretation of Classification List. My request for a decision by the Customs Tariff Tribunal on the matter of a certain classification was not entertained by the Comptroller of Customs.

160. Arrears of Revenue. I am unable to satisfy myself that revenue collection proved satisfactory as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Inland Revenue Department Income Tax

161. Security of Tax Records. There is still no proper security over taxpayers' files and the income tax returns, assessment forms and correspondence, therein, are not numbered, indexed or secured.

162. Taxpayers' Registers. These registers are not kept written up-to-date and appear to indicate that proper follow up action, to ensure submission of returns, is not being taken.

163. Assessment Registers. The registers have not been balanced for the years 1964 to 1967, and the control account written up for this period.

164. Reconciliation of Receipts. The annual reconciliations with the Accountant General's records for the receipts for the years 1964 to 1967, have not been submitted for audit.

165. P.A.Y.E. Reconciliation has not been effected for the years 1964 to 1967, of the tax reported as having been collected by the employers and cash actually received by the Principal Receiver of Revenue. I have been unable to satisfy myself that amounts applied against individual assessments, during this period, represented actual collections. This also applies to tax refunds under the P.A.Y.E. system insofar as refunds were related to actual collections.

166. Machine Accounting. The processing of assessments by computers commenced in September, 1967. One machine was received in March, 1967, and the other in May, 1967, and were hired at a monthly rental of U.S. \$1,632, each.

167. I have drawn attention to the apparent inadequacy of proper built-in controls between the receipting machine and computers to prevent misallocation of receipts and any irregular postings to taxpayers accounts. The matter has not been resolved.

168. Objections. When objections are made by taxpayers against assessments the collection of tax is suspended until final agreement has been reached between the taxpayers and the Inland Revenue Department. Unless there is prompt action to effect a

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settlement there will be consequent delay in the collection of revenue. From a scrutiny of the records unsettled objections at 31st December, 1967, were as follows:-

Year	Income Tax		Property Tax		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
1964 and before	578	2,949,849.08	25	22,659.47	603	2,972,508.55
1965	403	977,766.92	24	45,380.36	427	1,023,147.28
1966	620	2,061,581.34	14	10,127.51	634	2,071,708.85
1967	680	1,037,203.95	45	176,121.69	725	1,213,325.64
	2,281	7,026,401.29	108	254,289.03	2,389	7,280,690.32

169. **Arrears of Revenue.** I am unable to satisfy myself that the collection of revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Secretary to the Treasury

170. **Arrears of Revenue.** The Principal Receiver of Revenue has not reported his Arrears of Revenue at 31st December, 1967.

Other Accounts

171. **Government Lotteries Control Committee.** I have audited the accounts of the Committee for the financial year ended 31st December, 1967. The net profit on Bingo was \$106,925.11, and on the Lotteries \$61,304.25. Prize money paid out for Bingo was \$539,633.89, and for Lotteries \$161,826.60. Unclaimed prizes at 31st December, 1967, for Lotteries amounted to \$38,599.96, and for Bingo \$60.

172. An amount of \$175,067.67, was transferred to the Consolidated Fund to be utilised for hospital development. I have received no information as to the precise manner in which this is to be done.

**Bank of Guyana
Guyana Credit Corporation
Guyana Electricity Corporation
Guyana Rice Marketing Board**

173. **Accounts.** I have not seen the audited accounts for the financial year 1967.

AUDIT OF OTHER ACCOUNTS

174. **New Widows and Orphans' Fund.** The accounts for the year 1964, were submitted for audit on 10th August, 1968. The accounts for the years 1965 to 1967, have not been submitted for audit.

175. The income for the year ended 31st December, 1964, amounted to \$933,214 and expenditure to \$278,798, resulting in an excess of Income over Expenditure of \$654,418. At that date the Fund stood at \$7,325,238.

176. **Transport and Harbours Department.** The audited accounts of the Transport and Harbours Department for the year ended 31st December, 1967, and my report thereon were submitted to the Minister of Finance on 26th November, 1968, for laying in Parliament. The deficiency on the Net Revenue Account which had to be met from Public Funds was \$1,904,689.15.

177. **Guyana Post Office Savings Bank.** The Accounts of the Savings Bank are audited by me in accordance with the provisions of Section 12 of the Post Office Savings Bank

Ordinance. The audited accounts and my report thereon for the year ended 31st December, 1967, were laid in the National Assembly on 16th October, 1968.

178. The profit for the year 1967, was \$95,053.01, and the balance at the credit of Depositors at 31st December, 1967, was \$14,738,732.67, an increase of \$142,044.17, over the balance at credit at 1st January, 1967.

179. **Other Audits.** Audits undertaken outside the normal programme of Government accounts and on which my separate Reports were submitted to the controlling authorities during the period under review were as follows:

Audit	Number
Municipalities	2
Local Authorities	50
Trade Unions	18
Fine Funds	2
Funds	4
Other Statutory Audits	5

D.W. DUNLOP
Director of Audit.

Georgetown,
GUYANA.

25th March, 1969.

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SECTION I

ACCOUNTS SUBMITTED BY THE TREASURY

(Section 7(1) and (2) of the Financial Administration and Audit Ordinance)

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Consolidated Fund. The fund was established by Article 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by Government shall be paid into the fund, subject to certain exceptions mainly concerned with funds established under an Act of Parliament. Issues from the Consolidated Fund are made in accordance with the Appropriation Act and other statutory provisions.

Deposits Fund. A Deposits Fund was established under Section 17 of the Financial Administration and Audit Ordinance, into which is paid balances held on deposit in respect of special funds established by law or otherwise or in certain circumstances issues from the Consolidated Fund or of any other deposits, except Trust funds. The Minister of Finance may authorise the making of advances from the Deposits Fund to an approved limit.

Statement of Public Debt. This statement shows the amount borrowed by the Government both locally and overseas and the terms of such borrowing. The proceeds are paid into the Consolidated Fund and the interest and repayment of capital charged by law on the fund. The detailed terms are shown in the statement.

Statement of Contingent Liabilities. This statement details obligations which Government might be required to discharge. The liabilities are those of a guarantor only and become actual liabilities of Government only in particular circumstances, which may be laid down in law, or in resolutions of the National Assembly.

Statement of Loans made by Government. These are loans which have been made from time to time and charged to final expenditure.

Statement of Statutory Expenditure. This statement shows the expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

STATEMENTS

**CONSOLID
STATEMENT OF RECE
CURRENT**

Head No.	Receipts	Original Estimates	Total Actual Receipts	Under the Estimates	Over the Estimates
		\$	\$	\$	\$
I	Customs and Excise	48,767,000,00	48,096,222,27	670,777,73	
II	Inland Revenue	33,320,500,00	31,796,031,16	1,524,468,84	
III	Other Tax Revenue	519,000,00	760,471,94		241,471,94
IV	Fees, Fines etc.	1,666,150,00	1,839,030,81		172,880,81
V	Revenue from Property and Enterprise	2,140,000,00	370,473,53	1,769,526,47	
VI	Rents Royalties etc.	1,705,050,00	2,131,722,73		426,672,73
VII	Land Development	1,009,800,00	614,930,87	394,869,13	
VIII	Post Office and Telegraphs	2,000,000,00	2,502,699,46		502,699,46
IX	Miscellaneous undertakings	2,359,700,00	3,478,893,67		1,119,193,67
X	Sundry Contributions and Other Receipts	1,027,100,00	1,273,845,46		246,745,46
		94,514,300,00	92,864,321,90	4,359,642,17	2,709,664,07
	<i>Carried Forward</i>		92,864,321,90		

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**ATED FUND
 IPTS AND PAYMENTS
 ACCOUNT 1967**

Statement 1

Head No.	Services	Original Estimates	Revised Estimates	Amount Issued	Under the amount available for Issue	Over the amount available for Issue
		\$	\$	\$	\$	\$
1.	Governor General	96,658,00	96,658,00	96,658,00		
2.	Supreme Court of Judicature ..	684,468,00	686,470,00	485,843,39	200,626,61	
3.	Magistrates	583,045,00	586,653,00	353,000,00	233,653,00	
4.	Parliament Office	462,419,00	469,397,00	469,397,00		
5.	Audit	265,480,00	265,781,00	212,700,00	53,081,00	
6.	Ombudsman	32,540,00	33,040,00	22,000,00	11,040,00	
7.	Public and Police Service Commis- sions --	276,249,00	280,088,00	248,647,00	31,441,00	
8.	Public Prosecutions	96,692,00	99,346,00	91,375,00	7,971,00	
9.	Office of the Prime Minister and Cabinet	332,595,00	358,996,00	384,225,04		25,229,04
10.	Guyana Defence Force	2,362,934,00	3,230,185,00	3,230,185,00		
11.	Ministry of External Affairs ..	1,155,167,00	1,423,023,00	967,237,00	455,786,00	
12.	Ministry of Economic Development	709,786,00	712,363,00	694,840,00	17,523,00	
13.	Attorney General	184,802,00	185,503,00	183,103,00	2,400,00	
14.	Attorney General- Official Receiver	87,107,00	88,858,00	66,728,00	22,130,00	
15.	Attorney General- Deeds Registry	97,260,00	101,529,00	91,100,00	10,429,00	
16.	Ministry of Information	235,336,00	256,736,00	228,000,00	28,736,00	
17.	Ministry of Home Affairs	285,887,00	359,388,00	365,718,65		6,330,65
18.	Ministry of Home Affairs Police	6,148,510,00	6,276,796,00	6,042,449,00	234,347,00	
19.	Ministry of Home Affairs-Prisons	1,023,011,00	1,037,233,00	1,036,233,00	1,000,00	
20.	Ministry of Home Affairs - Fire Protection Services	642,843,00	701,965,00	700,965,00	1,000,00	
21.	Ministry of Home Affairs -Printery	634,323,00	637,823,00	636,823,00	1,000,00	
22.	Ministry of Home Affairs-Probation and Welfare Service	311,425,00	315,750,00	314,750,00	1,000,00	
23.	Ministry of Local Government ..	659,367,00	660,600,00	606,000,00	54,600,00	
24.	Ministry of Local Government- Interior	313,896,00	314,211,00	314,211,00		
25.	Ministry of Agriculture and Natural Resources	420,262,00	420,262,00	381,146,00	39,116,00	
26.	Ministry of Agriculture and Natural Resources -Agriculture	3,191,671,00	3,294,522,00	3,002,127,00	292,395,00	
27.	Ministry of Agriculture and Natural Resources - Forests ..	522,624,00	522,625,00	522,000,00	625,00	
28.	Ministry of Agriculture and Natural Resources- Geological Surveys & Mines	423,739,00	423,740,00	422,200,00	1,540,00	
29.	Ministry of Agriculture and Natural Resources- Lads	702,547,00	710,548,00	630,000,00	80,548,00	
30.	Ministry of Trade	615,942,00	624,411,00	608,668,00	15,743,00	
31.	Ministry of Communications	241,482,00	241,875,00	241,000,00	875,00	
32.	Ministry of Communications - Post Office	2,110,338,00	2,311,970,00	2,311,970,00		
33.	Ministry of Communications - Transport and Harbours	2,042,500,00	2,042,500,00	1,990,000,00	52,500,00	
34.	Ministry of Communications- Civil Aviation	328,037,00	359,643,00	335,454,00	24,189,00	
35.	Ministry of Works and Hydraulics Establishment	2,437,060,00	2,550,652,00	2,550,651,00	1,00	
36.	Ministry of Works and Hydraulics- Annually Recurrent	5,698,405,00	6,375,405,00	6,375,405,00		
37.	Ministry of Education	2,739,181,00	2,874,959,00	2,860,621,00	14,338,00	
38.	Ministry of Education - In Service Teacher Training Pro- gramme	115,142,00	115,142,00	115,142,00		
39.	Ministry of Education - Primary, All Age and Secondary Schools	11,004,168,00	11,346,768,00	11,346,768,00		
40.	Ministry of Education - Practical Instruction Centres	407,080,00	407,080,00	407,080,00		
41.	Ministry of Education - Govern- ment Training College Pre- Service Teacher Training Pro- gramme	173,360,00	173,360,00	173,360,00		
42.	Ministry of Education- Technical Institute	358,374,00	359,375,00	359,375,00		

Head No.	Receipts	Original Estimates	Total Actual Receipts	Under the Estimate	Over the Estimate
	<i>Brought Forward</i> . . .	94,514,300,00	92,864,321,90	4,359,642,17	2,709,664,07
		94,514,300.00	92,864,321,90	4,359,642,17	2,709,664,07

Statement 1 -continued

Head	Services	Original Estimates	Revised Estimates	Amount Issued	Under the amount available for Issued	Over the amount available for Issue
		\$	\$	\$	\$	\$
43.	Ministry of Education - Carnegie School of Home Economics ..	98,169,00	98,469,00	98,469,00		
44.	Ministry of Education - Queen's College	314,477,00	314,477,00	314,477,00		
45.	Ministry of Education - Bishop's High School	232,392,00	232,393,00	232,393,00		
46.	Ministry of Education - Anna Regina Secondary School .. .	64,119,00	64,119,00	64,119,00		
47.	Ministry of Education -Berbice High School	164,954,00	164,954,00	164,954,00		
48.	Ministry of Health	449,042,00	511,751,00	511,751,00		
49.	Ministry of Health-Medical ..	2,058,338,00	2,094,339,00	2,094,339,00		
50.	Ministry of Health-Bacteriological	264,655,00	271,648,00	271,648,00		
51.	Ministry of Health -X-Ray ..	133,137,00	150,934,00	150,934,00		
52.	Ministry of Health - Hospitals & Dispensaries	6,143,130,00	6,419,186,00	6,419,186,00		
53.	Ministry of Health - Analyst ..	103,273,00	105,361,00	105,361,00		
54.	Ministry of Health - Registration Births and Deaths	107,636,00	107,961,00	107,961,00		
55.	Ministry of Housing and Reconstruction	951,572,00	951,572,00	951,572,00		
56.	Ministry of Housing and Reconstruction Town and Country Planning	135,518,00	135,518,00	135,518,00		
57.	Ministry of Labour and Social Security	351,211,00	378,462,00	339,500,00	38,962,00	
58.	Ministry of Labour and Social Security Employment Exchange Service	62,235,00	62,685,00	53,500,00	9,185,00	
59.	Ministry of Labour and Social Security - Social Assistance	3,428,887,00	3,517,187,00	3,133,052,00	384,135,00	
60.	Ministry of Finance	240,435,00	240,936,00	195,795,00	45,141,00	
61.	Ministry of finance - Accountant General	1,412,811,00	1,954,520,00	1,854,520,00	100,000,00	
62.	Ministry of Finance - Customs & Excise	1,546,704,00	1,709,925,00	1,537,545,00	172,380,00	
63.	Ministry of Finance - Inland Revenue	1,349,454,00	1,422,854,00	1,232,910,00	189,944,00	
64.	Ministry of Finance - Post Office Savings Bank	74,901,00	74,901,00	74,901,00		
65.	Ministry of Finance- Pensions and Gratuities	3,731,843,00	3,799,412,00	3,406,761,00	392,651,00	
66.	Ministry of Finance - Public Debt	14,542,979,00	15,311,574,00	15,311,574,00		
67.	Communications - Telecommunications		168,000,00	168,000,00		
68.	Public Service Ministry		84,822,00	20,400,00	64,422,00	
		89,445,584,00	94,681,189,00	91,426,295,08	3,286,453,61	31,559,69
			+ Excess of receipts over issues	1,438,026,82		
				92,864,321,90		

CONSOLIDATED FUND STATEMENT OF RECEIPTS

Head No.	Receipts	Original	Total Receipts	Under the Estimates	Over the Estimates	Division No.
		\$.	\$	\$	\$	
XI	Refunds of Loans	344,100.00	320,676.25	23,423.75	-	
XII	Sale of Assets	295,000.00	341,361.73		46,361.73	II
XIII	Miscellaneous Capital Revenue	3,640,000.00	5,505,474.55		1,865,474.55	V
XIV	External Grants	14,210,400.00	8,045,463.48	6,164,936.52		VI
XV	Internal Loans	3,000,000.00	8,926,830.70		5,926,830.70	VII
XVI	External Loans	17,620,000.00	11,707,927.11	5,912,072.89		IX
						X
						XI
						XII
						XIII
						XIV
						XV
						XVI
						XVII
						XVIII
						XIX
						XX
		39,109,500.00	34,847,733.82	12,100,433.16	7,838,666.98	
			6,218,985.18			
	Excess of issues over receipts		41,066,719.00			

Statement 1 - continued

**CAPITAL ACCOUNT
AND PAYMENTS**

Services	Original Estimates	Revised Estimates	Amount Issued	Under the Amount Available for Issue	Over the Amount Available for Issue
	\$	\$	\$	\$	\$
Judiciary	4,000.00	4,000.00	2,000.00	2,000.00	
Prime Minister	845,000.00	982,000.00	982,000.00		
Ministry of External Affairs	33,800.00	57,655.00	57,655.00		
Ministry of Economic Development	1,781,130.00	1,781,130.00	1,274,500.00	506,630.00	
Ministry of Information ..	35,000.00	59,850.00	56,200.00	3,650.00	
Ministry of Home Affairs ..	1,349,150.00	1,893,162.00	1,693,162.00	200,000.00	
Ministry of Local Government	330,750.00	403,359.00	282,550.00	120,809.00	
Ministry of Agriculture and Natural Resources	4,931,000.00	5,167,109.00	2,219,000.00	2,948,109.00	
Ministry of Trade	476,000.00	629,405.00	625,405.00	4,000.00	
Ministry of Communications	4,349,000.00	5,663,306.00	4,999,950.00	663,356.00	
Ministry of Works and Hydraulics	14,830,000.00	18,304,020.00	11,552,064.00	6,751,956.00	
Ministry of Education	3,312,000.00	4,309,305.00	2,764,305.00	1,545,000.00	
Ministry of Health	690,000.00	719,400.00	719,400.00		
Ministry of Housing and Reconstruction	1,210,000.00	1,475,400.00	1,475,400.00		
Ministry of Labour and Social Security	380,000.00	380,000.00	36,128.00	343,872.00	
Ministry of Finance	4,600,000.00	17,315,000.00	12,327,000.00	4,988,000.00	
	39,156,830.00	59,144,101.00	41,066,719.00	18,077,382.00	
			41,066,719.00		

**CONSOLIDATED FUND BALANCE SHEET AS AT
31st DECEMBER, 1967**

LIABILITIES

Consolidated Fund Account Current

Balance Brought Forward as at January 2, 1967	-	3,839,945.62
Revenue collected	92,864,321.90	
Issues from Consolidated Fund	91,426,295.08	
Less Over Issues	5,061,059.35	
Under Issues	<u>1,515,680.52</u>	
Net over Issues	3,545,378.83	
Actual Expenditure	<u>87,880,916.25</u>	

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ASSETS

Consolidated Fund Account Capital

Balance brought forward as at 2.1.67	15,837,311.08
Capital Receipts	34,847,733.82
Issues from Consolidated Fund	41,066,719.00
Add Under Issues	4,085,940.04
Less Over Issues	<u>3,836,086.36</u>
Net under Issues	249,853.68
Actual Expenditure	<u>41,316,572.68</u>
Excess of Expenditure over receipts	<u>6,468,838.86</u>
	22,306,149.94

Investment

Balance at 31.12.67	443,904.47
Contingencies Fund	500,000.00

Due from Accounting Officers

Balance at 1.1.67	1,680,865.13
Over issues	<u>8,897,145.71</u>
	10,578,010.84
Less Under issues	<u>5,601,620.56</u>
	4,976,390.28
	<u>28,226,444.69</u>

Add Appreciation of Investments

Consolidated Fund: Advances to - Treasury Bills	10,466,637.89
Consolidated Fund: Erroneous Payments into Joint Consolidated Fund: Crown Agents	79,751.63
Overdraft	1,608,000.00
Balances as per Cash Book	46,444,914.46
Less amount due to the Consolidated Fund	<u>7,231,206.32</u>
	<u>28,226,444.69</u>

DEPOSITS FUND ACCOUNT

BALANCE SHEET AS AT 31st DECEMBER, 1967

LIABILITIES

Deposits		
General	5,388,012.35	
Other Governments and Administrations	39,249.44	Dr.
Statutory Bodies	<u>102,882.39</u>	
Deposits for Investment		5,451,645.30
General Deposit Fund Account		35,998,454.65
General Revenue Fund Account		5,550,700.70
General Vote Account Current		29,246,739.28
Inter Ministries Clearance Account		5,827,192.28
Accountant General for Deposit Fund Account		551,004.56
Bank Balance as per Cash Book	20,542,772.53	
Add Other Bank Accounts	<u>15,611,809.59</u>	
Less Amount due to Consolidated Fund	39,213,708.14	
Less Amount due to the Contingencies Fund	<u>3,059,126.02</u>	Cr.
	30,800.00	
	<u>3,089,926.02</u>	

ASSETS

Cash on Hand		
Royal Bank	4,949,921.31	
Imprest	<u>1,888.84</u>	
Remittances		4,951,810.15
Advances		174,255.79
Trusts and Other Funds,		496,511.02
Public Authorities and Institutions		5,696,260.07
Personal		2,100,163.32
Other Governments and Administrations		34,293.79
Miscellaneous		<u>1,620,027.40</u>
Deposits Invested		9,450,744.58
Disallowance Account		34,367,868.82
General Vote Account Capital		259.23
Accountant General's Clearance Account		<u>1,724,853.66</u>
		34,549,359.54
		<u>\$85,715,662.79</u>

Statement 3

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 1967

	LIABILITIES	ASSETS
Deposits	5,451,645.30	Cash 4,951,810.15
Deposits for Investment	35,998,454.65	Imprest 174,255.79
Consolidated Fund Current Account	8,823,351.27	Remittances 496,511.02
Appreciation of Invested Surplus Balance	<u>17,497.58</u>	Consolidated Fund -Contingencies Fund 500,000.00
Contingencies Fund Account	469,200.00	Due from Accounting Officers 4,976,390.28
Contingencies Fund Advance Account	<u>30,800.00</u>	Investments <u>443,904.47</u>
Consolidated Fund - Advances to Treasury Bills	10,466,637.89	Consolidated Fund Capital Account 11,542,871.71
Consolidated Fund - Erroneous Payments	79,751.63	Advances 22,306,149.94
Joint Consolidated Fund - Crown Agents	1,608,000.00	Deposits Invested 9,450,744.58
General Deposit Fund Account	5,550,700.70	Disallowance Account 34,367,868.82
General Revenue Fund Account	29,246,739.28	General Vote Account 259.23
General Vote Account Current	5,827,192.28	General Vote Account 1,724,853.66
Inter Ministries Clearance Account	551,004.56	Accountant General's Clearance Account 34,549,359.54
Bank Over Draft (Bank of Guyana)	<u>9,821,132.34</u>	
	<u>\$113,942,107.48</u>	<u>\$113,942,107.48</u>

STATEMENT OF PUBLIC DEBT AT 31st DECEMBER, 1967

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Lodger Value	Market Value	
FUNDED DEBT					
(i) External Loans					
3% Stock 1975/80	Ord. 11/1929 Incribed Stock Ord. 31/1913 Amendment Ord. 2/1936	\$ 9,600,000.00	\$ 5,083,120.07	\$ 4,730,332.74	Loan floated at 498 per cent on 24th July, 1929, for a term of 40 years. Converted on 1st August, 1949, and repayable on 1st February, 1980, with the option of redemption at par on or after 1st February, 1975, on giving 3 months' notice. A Sinking Fund commenced on 1st February 1950 Interest payable on 1st February and 1st August.
3% Stock 1975/80	do	432,000.00			Stock identical and additional to the above was issued in October, 1929 at 499½ per cent. Conversion was effected along with the above issue.
3% Stock (1959/69)	do	841,920.00			Floated at 496 per cent on 2nd May, 1934 for a period of 35 years with option of redemption at par on or after 1st May, 1959, on giving 3 months' notice. A Sinking Fund commenced on 1st November, 1934. Interest payable on 2nd May and 2nd November.
3% Stock (1959/69)	do	1,007,623.76	1,647,837.99	1,741,925.45	Stock at 499 per cent identical with the above issued on 1st January, 1936 for a period of 33 years. A Sinking Fund commenced on 1st May 1950. Interest payable on 1st May and 1st November.
3½% Stock (1962/72)	Ord. 26/1941	3,898,000.00	3,015,833.04	2,993,505.69	\$2,064,000 of this issue was raised by converting at par on 20th January, 1942, the 5½% Ord. 6/1916 (17th Issue) and the balance was floated on the 1st July, 1942, at £100½ per cent. The period of the loan is 30 years with option of redemption at par on or after 1st July, 1962, on giving 3 months' notice. A Sinking Fund commenced on 1st January 1943. Interest payable on 1st January and 1st July.
3% Stock (1966/88)	Ord. 13/1951	10,464,000.00	5,997,671.88	6,471,209.10	Floated at 497 per cent on 15th August, 1951 for 17 years with option of redemption at par on or before 15th August, 1966, on giving 3 months' notice. A Sinking Fund commenced on 15th February, 1952. Interest payable on 15th February and 15th August.
5% Stock (1980/85)	Ord. 55/1955	16,992,000.00	2,692,290.01	2,711,658.46	Floated at 496.105 per cent on 30th April, 1956, for a period of 29 years with option of redemption at par on or after 15th March, 1980, on giving 3 months' Notice. A Sinking Fund commenced on 15th September. Interest payable 15th March and 15th September.
SUPPLEMENTARY SINKING FUND			3,650,630.50	3,806,363.63	In addition a Supplementary Sinking Fund in respect of the loan raised under Ord. 55/1955 commenced in 1956.
TOTAL External Loans		43,225,543.76	22,087,383.49	22,454,995.07	

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans 3% Bonds 1968	\$ Ord. 6/1916 as amended by Ords. 9/1922, 15/1922 and 20/1924	\$ 121,700.00	\$ 101,323.91	\$ 166,223.18	Original amount of loan was \$9,449,800. The sum of \$9,328,100 has been redeemed and the following issues are due for redemption in 1968. Interest payable 1st January and 1st July.
3% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	1,735,088.96	1,423,923.75	Issued at par on 1st January, 1946, for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January 1946. Interest payable 1st January and 1st July.
3% Debentures (1966/71)	Ord. 9/1951	800,000.00	667,229.53	670,810.65	Issued at par on 2nd July, 1951, for 20 years with option of redemption at par after 15 years on giving 6 months' notice. A Sinking Fund commenced 1st July, 1954. Interest payable 1st January and 1st July.
4% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	363,768.88	358,686.36	Issued at par on 31st December, 1956, for a period of 30 years with option of redemption at par on or after 1st January, 1966, for on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
4% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,750.00	269,054.92	266,579.01	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	3,600,000.00	941,826.86	898,862.81	Issued on 1st January, 1959, for a period of 20 years with option of redemption at par on or after 1st June, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5% Debentures 2nd Issue (1969/79)	Ord. 54/1956	5,000,000.00	1,073,755.56	1,019,476.04	A further issue of 198 per cent raised on 1st December, 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st December, 1962. Interest payable on 1st June and 1st December.
TOTAL - Internal Loans Carried Forward		17,369,750.00	5,212,048.12	4,804,561.80	

Statement 5 - continued

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Description of Loan	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
Brought Forward .. 5% Debentures (1973/88)	Ord. 13/1958	\$ 17,369,750.00	\$ 5,212,048.12	\$ 4,804,561.80	Issued on 1st November, 1958, for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6% Debentures 1st Issue (1971/81)	-Ord. 9/1960	2,500,000.00	322,248.12	314,552.51	Issued at par on 1st December, 1961, for a period of 20 years with option of redemption at par on or after 1st December, 1971, on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6% Debentures 2nd Issue (1974/84)	do	2,000,000.00	112,243.10	111,695.08	A further issue at par on 1st August, 1964, for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
Treasury Savings Certificates (1968/71/74)	Ord. 12/1965	2,844,190.54	1,113,930.34	1,136,574.25	Issued in 1965 and redeemable on or after 3 1/2 years at a premium of 10% on or after 6 1/2 years at a premium of 40% on or after 9 1/2 years at a premium of 100%. A Sinking Fund commenced 1st January, 1965.
7% Debentures 1st Issue (1975)	Ord. 15/1965	2,821,850.00	-	-	Fixed-date debentures issued at par on 1st September, 1965, for a period of 10 years. Interest payable 1st March, and 1st September.
7% Debentures 2nd Issue (1975)	Ord. 15/1965	2,526,250.00	-	-	A further issue identical with above issued at par on 1st December, 1965, for a period of 10 years. Interest payable 1st June and 1st December.
Treasury Savings Certificates (1969/72/76)	Ord. 22/1966	242,550.00	35,751.86	34,961.06	Issued in 1966 and redeemable on or after 3 1/2 years at a premium of 10% on or after a period of 6 1/2 years at a premium of 40% on or after a period of 10 years at a premium of 100%.
7% Debentures 1st Issue (1986)	Ord. 22/1966	805,850.00	-	-	Issued at par on 15th June, 1966, for a period of 20 years. Sinking Fund will commence on 15th June, 1968. Interest payable on 15th June and 15th December.
7% Debentures 2nd Issue (1986)	Ord. 22/1966	215,400.00	-	-	Issued at par on 15th September, 1966, for a period of 20 years. Sinking Fund will commence on 15th September, 1968. Interest payable on 15th March and 15th September.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)					
7% Debentures (1986) 3rd Issue	Ord. 22/1966	\$ 22,850.00	\$ -	\$ -	Issued at par on 15th December, 1966, for a period of 20 years. Sinking Fund will commence 15th December, 1968. Interest payable on 15th June and 15th December.
Guyana Savings Bonds	Ord. 22/1966	88,400.00	-	-	Issued at monthly intervals commencing on 1st November, 1967, redeemable either 5 years after issue at a premium of 40% (equivalent to 7% compound interest) or 9½ years after issue at double the face value of the bond (equivalent to 7% compound interest). In addition, Government will repurchase the Bonds at prices prescribed in the prospectus. Sinking Fund will be established under the management of the Bank of Guyana.
7% Debentures (1986) 4th Issue	Ord. 22/1966	446,600.00	-	-	Issued on 1st July, 1967 and redeemable at par on 1st day of July, 1977. Sinking Fund will commence not later than 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1986)	Ord. 22/1966	477,250.00	-	-	Issued on 16th day of September, 1967, and redeemable at par on 16th September, 1977. Sinking Fund will commence not later than 16th September, 1969. Interest payable 16th March and 16th September.
7% Debentures 6th Issue (1986)	Ord. 22/1966	266,750.00	-	-	Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund will commence not later than 16th December, 1969. Interest payable on 16th June and 16th December.
Total Internal Loans		32,927,690.54	6,841,140.48	6,448,712.81	
Total External Loans		43,225,543.76	22,087,383.49	22,454,995.07	
Total Funded Debt		76,153,234.30	28,928,523.97	28,903,707.88	

Statement 5 -continued

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Unfunded Debt Internal Loans 7% Equated Annuity Debentures - 1st Issue 1975	Ordinance 15/1965	\$ 5,178,150.00	\$ 772,062.17	\$ 4,406,087.83	Equated annuity debentures issued on 1st September, 1965; redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 1st March and 1st September. The first instalments commenced on 15th March, 1966 and the final instalments will be paid on 1st September, 1975.
7% Equated Annuity Debentures 2nd Issue (1975)	Ordinance 15/1965	53,900.00	8,036.49	45,863.51	Equated annuity debentures issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced on 1st June, 1966, and the final instalment will be paid on 1st December, 1975.
7% Equated Annuity Debentures 1st Issue (1986)	Ordinance 22/1966	5,799,900.00	212,276.34	5,587,623.66	Equated annuity debentures issued on 15th June, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966, and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures 2nd Issue (1986)	Ordinance 22/1966	527,550.00	12,661.20	514,888.80	Equated annuity debentures totalling \$527,550 issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967, and the final instalment will be paid on 15th September, 1986.
7% Equated Annuity Debentures 3rd Issue (1986)	Ordinance 22/1966	476,350.00	11,432.40	464,917.60	Equated annuity debentures totalling \$476,350 issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June, and 15th December. The first instalment commenced on 15th June, 1967, and the final instalment will be paid on 15th December, 1986.
TOTAL- UNFUNDED DEBT- INTERNAL LOANS : Carried Forward.		12,035,850.00	1,016,468.60	11,019,381.40	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>Brought Forward</p> <p>7% Equated Annuity Debentures - 4th Issue (1977)</p>	<p>Ord. 22/1966</p>	<p>\$ 12,035,850.00</p>	<p>\$ 1,016,468.60</p>	<p>\$ 11,019,381.40</p>	<p>Equated annuity debentures issued 1st July, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment will be paid on 1st January, 1968, and the final instalment on the 1st July, 1977.</p>
<p>7% Equated Annuity Debentures - 5th Issue (1977)</p>	<p>Ord. 22/1966</p>	<p>118,600.00</p>		<p>118,600.00</p>	<p>Equated annuity debentures issued on 16th September, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment will be paid on 16th March, 1968, and the final instalment on 16th September, 1977.</p>
<p>7% Equated Annuity Debentures 6th Issue (1977)</p>	<p>Ord. 22/1966</p>	<p>1,230,900.00</p>		<p>1,230,900.00</p>	<p>Equated annuity debentures issued on 16th December, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment will be paid on 16th June, 1968 and the Final instalment on 16th December, 1977.</p>
<p>8% Debentures (1977)</p>	<p>Ord. 22/1966</p>	<p>6,300,000.00</p>		<p>6,300,000.00</p>	<p>Issued on 14th December, 1967 re Refinancing of the Rice Industry. Principal shall be payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during the period.</p>
<p>TOTAL - UNFUNDED DEBT INTERNAL LOANS</p>		<p>19,685,900.00</p>	<p>1,016,468.60</p>	<p>18,669,431.40</p>	

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Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>Unfunded Debt External Loans Commonwealth Development and Welfare Loans</p>		<p>\$ 1,177,631.62</p>	<p>\$ 827,449.38</p>	<p>\$ 350,182.24</p>	<p>This amount outstanding is made up as follows :- (a) D446 & A (i) Purchase of Rice Mill) (ii) Rice cultivation Mahatcony/) Abary) 317,705.90 (b) D537 Rural Housing Development) 2,842.20 (c) D545 & A Corentyne Drainage & Irrigation Block-III) 27,027.66 (d) D546 Drainage and Irrigation Bloomfield/Whim) 2,606.48 350,182.24</p>
<p>United Kingdom Exchequer Loans</p>		<p>67,899,201.60</p>	<p>9,040,533.80</p>	<p>58,858,667.80</p>	<p>(a)(i) Raised by 10 issues over the period 1945-1950. Repayable by 20 equated annuities at 3% from 1.1.56. (a)(ii) Raised by 4 issues over the period 1945-1950. Free of interest for 3 years and thereafter repayable by 10 equated annuities at 3%. (b) Raised by 10 issues over the period 1945-1956. Repayable by 20 equated annuities at 3%. (c) Raised by 12 issues over the period 1946-1952. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%. (d) Raised by 7 issues over the period 1945-1949. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%. Raised by 32 issues during the period 1958 to 1966. Repayable by 25 equated annual instalments with interest varying between 5% to 7 1/8%.</p>
<p>United Kingdom Development Loan</p>	<p>Ord. 22/66</p>	<p>5,867,191.41</p>		<p>5,867,191.41</p>	<p>Raised by 7 issues during the period September, 1966 to December, 1967 - (i) 2 issues totalling \$141,561.60 repayable free of interest by 18 equal annual instalments beginning in 1974.</p>

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Unfunded Debt External Loans (cont'd)		\$	\$	\$	
Barclays Overseas Development Corporation	Ord. No. 30/1960	1,200,000.00		1,200,000.00	(ii) 3 Issues totalling \$3,496,800 repayable at 6 5/8% interest. Interest is chargeable after a grace period which ends in 1972 Capital repayable by half yearly instalments commencing in April 1969 and ending in April, 1992. (iii) The terms and conditions of remaining 2 issues totalling \$2,228,829.81 not yet agreed.
Commonwealth Development Corporation Rice Loan	Legislative Council Resolution LII dated 19th December, 1952	4,536,000.00	1,302,679.76	3,233,320.24	Raised on 31st December, 1960, for the purpose of applying towards the purchase of all issued shares of the Demerara Electric Co. Ltd. Interest at 7% payable quarterly on 31st March, 30th June, 30th September, and 31st December. Repayable in one amount at the expiration of 10 years.
Taylor Woodrow (Overseas Ltd.) Bank of Guyana Building		1,631,005.70	534,161.16	1,096,844.54	Agreement entered into with Commonwealth Development Corporation re loan to the Guyana Rice Development Company. Loan became due and payable at 30th April, 1966. Interest payable at the rate of 7% per annum.
International Bank for Reconstruction and Development Guyana Credit Corporation	Ord. No. 13/1960	1,671,566.09	1,033,532.09	638,034.00	Raised by the issue of 10 promissory notes, to Taylor Woodrow (Overseas) Ltd. bearing interest at the rate of 5% per annum. Repayable on 25th October, 1970 with interest at the rate of 5% and 5%.
United States Agency for International Development Atkinson Field/Mckenzie Road	Ord. No. 22/1966	5,434,649.00		5,434,649.00	Loan agreement for US \$7,500,000; interest payable semi-annually in U.S. dollars on unpaid principal and unpaid interest due, at the rate of 1% per annum during the first 10 years after the first disbursement and 2% per annum thereafter in both cases computed on the basis of 365 days a year. Repayment in U.S. dollars over a period not exceeding 40 years as follows: in 61 equal semi-annual instalments, the first instalment to be due and payable 9 1/2 years after the first interest payment is due.
Private Investment Fund	Ord. No. 22/1966	283,985.60		283,985.60	Loan agreement for US \$2,000,000. Terms and conditions of repayment same as for Atkinson Field Mckenzie Highway Loan.
Feasibility Studies	Ord. No. 22/1966	636,634.34		636,634.34	Loan agreement for US \$1,600,000. Terms and conditions of repayment same as above.
	Carried Forward	90,337,865.36	12,738,356.19	77,599,509.17	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<i>Brought Forward</i>		\$ ¢	\$ ¢	\$ ¢	
Canadian External Aid Office Control Surveys, Aerial photography and topographical mapping	Ord. 22/1966	90,337,865.36	12,738,356.19	77,599,509.17	
		1,684,173.96		1,684,173.96	Loan Agreement for Canadian \$1,800,000: interest free and repayable in Canadian dollars in 80 semi-annual instalments commencing on 31st March, 1977 and ending on 30th September, 2017.
	Total - External Loans	92,022,039.32	12,738,356.19	79,283,683.13	
	Total - Internal Loans	19,685,900.00	1,016,468.60	18,669,431.40	
	Total - Unfunded Debt	111,707,939.32	13,754,824.79	97,953,114.53	
	Total - Funded Debt			76,153,234.30	
	Total			174,106,348.83	
Short Term Borrowings					
Treasury Bills ..				10,466,637.89	
Bank Overdraft				1,523,685.16	
Joint Consolidated Fund Overdraft				1,608,000.00	
TOTAL				187,704,671.88	

SUMMARY

Description	Amount Outstanding	Internal		External		Sinking Funds			Mean Market Value		
		Amount	Internal	External	Amount	Internal	External	Amount			
								Internal	External	Internal	External
FUNDED DEBT	\$ 76,153,234.30	\$ 32,927,690.54	\$ 43,225,543.76	\$ 28,928,523.97	\$ 6,841,140.48	\$ 22,087,383.49	\$	\$	\$	\$	\$
UNFUNDED DEBT	97,953,114.53	18,669,431.40	79,283,683.13								
TOTAL	174,106,348.83	51,597,121.94	122,509,226.89		6,841,140.48	22,087,383.49					
SHORT TERM BORROWINGS											
Treasury Bills	10,466,637.89	10,466,637.89									
Bank Overdraft	1,523,685.16	1,523,685.16									
Joint Consolidated Fund	1,608,000.00		1,608,000.00								
	187,704,671.88	63,587,444.99	124,117,226.89								

SUMMARY OF EXTERNAL LOANS

	AMOUNT	
	G \$	¢
AMOUNT PAYABLE IN U.S. DOLLARS . .	6,993,302.94	US \$3,496,651.47
AMOUNT PAYABLE IN CANADIAN DOLLARS	1,684,173.96	CAN, \$ 910,364.33
AMOUNT PAYABLE IN £ STERLING . .	115,439,749.99	£ Sterling £24,049,947. 18s. 2½d.
	<u>124,117,226.89</u>	

R. P. FARNUM,
Accountant General
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Statement 6

**STATEMENT OF CREDITS GUARANTEED BY THE GOVERNMENT AS AT
31st DECEMBER, 1967**

PARTICULARS	LIABILITY TO	AUTHORITY	MAXIMUM LIABILITY CONTRACTED	LIABILITY AT 31.12.67
Deficiency in Post Office Savings Bank	Depositors	Post Office Savings Bank Ord. Section 8 Chapter 133	\$	\$ 805,295.91
Local Authority - Newtown Country District	Colonial Life Insurance Co.	Executive Council Memorandum No. 669 of 4th December 1957	120,000.00	68,072.52
Co-operative Societies	Barclays Bank D.C.O.	Executive Council Memorandum No. 476 of 19th October 1960	670,000.00	278,553.00
Guyana Electricity Corporation	A.I.T. (Guyana) Partnership	July 1961 July 1964	9,305,832.00 3,419,361.60	1,979,785.00 3,117,124.00
Non-Negotiable and Non-Interest Bearing Notes for U.S. \$1,440,000 executed and delivered pursuant to the provisions of Section 12 of Article V of Articles of Agreement of the International Bank for Reconstruction and Development	International Bank for Reconstruction and Development	ACCRUED INTEREST	2,440,000.00	208,488.00
Non-Negotiable and Non-Interest Bearing note for U.S. \$729,000 executed and delivered pursuant to the provisions of Section 2(C) of Article II of the Articles of Agreement of the International Development Association	International Development Association	International Financial Organisations Act 2/1966	1,240,000.00	1,240,000.00
Guyana Rice Development Company Limited	Barclays Bank D.C.O.) Royal Bank of Canada)	Resolution XXIX passed by the First National Assembly on February 17, 1967	10,000,000.00	3,331,844.37
Trade Union Council Cooperative Housing Society Ltd.	The Royal Bank of Canada	Resolution XI passed by the National Assembly on October 11, 1966	1,000,000.00 With Interest	493,377.89
Civil Service Association Co-op Housing Society Ltd.	New Widows and Orphans Fund	Resolution No. XXVII passed by the First National Assembly on May 29, 1967	600,000.00	260,000.00

R. P. FARNUM,
Accountant General
13th March, 1969

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STATEMENT OF OUTSTANDING LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND AT 31st DECEMBER, 1966

Statement 7

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67-31.12.67	Balance Outstanding on 31.12.67.	Terms of Loan
Mayor and Town Council, Georgetown for Sewerage.	2,500,079.84	951,416.57	55,594.46	895,822.11	Repayable by a fixed charge of \$84,136.96 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown for Municipal Water Supply	853,250.00	385,214.36	22,509.35	362,705.01	Repayable by a fixed annual charge of \$34,065.78 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council for Georgetown Replanning Schemes	32,380.69	12,027.13	1,857.34	10,169.79	Repayable in annuities of \$2,278.34 over 20 years from 1953, Interest 3%
Mayor and Town Council, Georgetown for Potable Water Supply	463,702.00	147,311.41	27,470.63	119,840.78	Repayable in annuities of \$32,626.53 over 20 years from 1953, Interest 3%
Central Housing and Planning Authority for Rural Housing Department in Essequibo.	37,108.44	5,660.34		5,660.34	Repayable in annuities in 20 years from 1946. Interest 3%
Local Authorities Bloomfield - Whim for Improvement of D. & I in the area.	49,723.18	26,786.96	2,295.69	24,491.27	Free of Interest for 5 years and then repayable in equated annuities, Interest 3%.
Housing Loan to Public Officers.	480,000.00	100,264.44		100,264.44	Varying periods by Public Officers. Interest 3%
Housing Loan to Public Officers.	300,000.00	300,000.00		300,000.00	Repayable in 30 years by Sinking Funds contribution with effect from 1961. Interest 3%.
Loan Authorities Block III, Corentyne for Improvement of D & I area.	246,251.05	88,702.19		88,702.19	Free of Interest for 5 years and then repayable in the 15 equated annuities. Interest 3%.
New Amsterdam - Improvement of Water Supply.	187,500.00	187,500.00		187,500.00	Loan of \$375,000.00 Council to reimburse Government 50% of interest and Sinking Fund charges.
Extension of Georgetown Pure Water Supply to areas comprising the Greater Georgetown Area.	419,067.08	419,067.08		419,067.08	Loan of \$838,134.15 Council to reimburse Government 50% of interest and sinking fund charges.
Reconstruction of Sea Wall Sluice.	70,027.24	70,027.24		70,027.24	Repayable in 20 years. Interest 4%.

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Statement 7 -continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Agricola	19,220.00	6,803.79	2,037.79	4,766.00	Loan for 10 years at 6%
Ann's Grove - Two-Friends	3,000.00	1,285.72	857.14	428.58	Loan for 7 years at 6%
Adventure	1,950.00	975.00		975.00	Loan for 10 years at 6%
Alexander Village	11,500.00	6,867.13	1,938.57	4,928.56	Loan for 7 years at 6%
Bartica	12,000.00	6,000.00	1,200.00	4,800.00	Loan for 10 years at 6%
Bel-Air, West Coast Berbice	10,500.00	3,988.80		3,988.80	Loan for 10 years at 6%
Betervervagting- Triumph	36,900.00	17,337.52	623.24	16,714.28	Loan for 10 years at 6%
Best	3,500.00	3,062.50	875.00	2,187.50	Loan for 8 years at 6%
Buxton	72,700.00	46,468.73	1,275.00	45,193.73	
Buxton-Friendship	5,000.00	5,000.00	2,500.00	2,500.00	Loan for 8 years at 6%
Canal Polder	9,000.00	7,714.26	4,571.44	5,142.82	Loan for 7 years at 6%
Cansfield-Endeavour-Amsterdam	7,500.00	1,400.00	400.00	1,000.00	Loan for 15 years at 4%
Clonbrook	9,600.00	5,647.61	647.61	5,000.00	Loan for 15 years at 4%
Crabwood Creek	25,000.00	12,500.00	2,500.00	10,000.00	Loan for 10 years at 6%
Craig	32,050.00	29,267.50	795.00	28,472.50	Loans to be repaid at the rate of 6%
Central Leguan	7,000.00	4,340.00		4,340.00	Loan for 7 years at 6%
D'Edward	2,000.00	800.00		800.00	Loan for 5 years at 6%
East Coast Berbice	1,200.00	171.48	171.48		Loan for 7 years at 6%
Fyrish	4,500.00	1,613.58	855.00	758.58	Loan to be repaid at the rate of 6%
Eastern Mahaicony	1,600.00	01		01	
Golden Grove-Nabaclis	10,000.00	4,285.72	1,876.53	2,409.19	Loan for 7 years at 6%
Good Intent-Sisters	6,450.00	1.28		1.28	Loan for 12 years at 5%
Hopetown	13,600.00	4,594.28		4,594.28	Loans to be repaid at the rate of 6%
Huist Derien	25,000.00	6,817.97		6,817.97	Loan for 7 years at 6%
Kingelly	11,500.00	5,972.25	2,685.70	3,286.55	
Kitty and Alexander Village	36,000.00	5,476.20	2,600.00	2,876.20	
La Grange	4,630.00	725.87	361.08	364.79	Loan for 10 years at 6%
Lancaster-Liverpool-Manchester	17,000.00	1,428.58	1,428.58		Loan for 7 years at 6%
Lancaster-Manchester	19,598.60	16,658.81		16,658.81	Loan for 20 years at 6%
Limlair	8,700.00	5,658.85		5,658.85	Loan for 7 years at 6%
Lodge	49,643.58	26,806.59	1,599.85	25,206.74	
Lot 27	6,000.00	2,799.45	2,400.00	399.45	Loan for 5 years at 6%
Lot 52-56	21,000.00	35.00		35.00	Loan for 5 years at 6%

Statement 7 - continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
<i>Brought Forward</i> ..					
Lot 57-66 ..	42,000.00	14,000.00		14,000.00	Loan for 15 years at 4%
Lot 67-74 ..	15,000.00	2,933.48	1,000.00	1,933.48	
Lot 78-79 ..	15,850.00	9,199.44	1,599.33	7,599.51	
Mahaica-Helena-Supply ..	4,000.00	2,000.00	1,199.41	800.59	Loan for 10 years at 6%
Mahaicony Central ..	25,400.00	17,492.28	2,115.59	15,376.69	Loan for 7 years at 7%
Mahaicony Eastern ..	12,000.00	12,000.00	1,714.28	10,285.72	Loan for 10 years at 6%
Mocha ..	4,100.00	3,280.00	410.00	2,870.00	Loan for 10 years at 6%
Meadow Bank ..	3,300.00	1,320.00		1,320.00	
Morawhanna ..	10,007.00	4,957.95		4,957.95	
North Klien Pouteroyen ..	2,000.00	400.00	200.00	200.00	Loan for 10 years at 6%
Newtown ..	19,000.00	19,000.00	1,900.00	17,100.00	Loan for 10 years at 7%
Plaisance ..	40,533.00	27,212.20	4,987.11	22,225.09	Loan for 15 years at 7%
Plaisance-Sporendaam ..	24,500.00	12,327.	400.00	11,923.31	
Queenstown ..	8,500.00	6,692.00		6,692.00	
Rosignol ..	5,500.00	3,500.00		3,500.00	
Rosehall ..	35,000.00	24,135.27	6,638.27	17,500.00	
Sporendaam ..	9,900.00	6,106.66		6,106.66	Loans for 5 years at 6%
Sheet Anchor & Palmyra ..	12,950.00	4,803.65	2,300.57	2,503.08	
Stanleytown ..	5,800.00	5,220.00	1,160.00	4,060.00	
Suddie ..	10,919.00	59.51		59.51	
Vreed-en-Hoop ..	2,000.00	1,600.00	1,600.00	1,584.96	Loan for 5 years at 6%
Whim ..	20,000.00	3,084.96	1,500.00	1,738.30	
Weldaad ..	2,200.00	2,200.00	101.70	7,800.00	Loan repayable in the same year.
Temporary loans to Local Authorities	7,800.00	3,158.00	1,100.00	2,058.00	Rates: various
	3,506.79				M.P. 295/1/2/ Loan for 15 years at 4%
Fisheries Development Loans ..	17,857.32	37.07		37.07	M.P. 140/7/20/14. Ordinance 2/1922.
Growers and Food Production Loan ..	1,796,211.43	210,331.35		210,331.35	Repayable at the end of crop at 3%.
Loans to Indian Education Trust..	7,000.00	900.00	900.00		

Statement 7 - continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Loans to Y.M.C.A. - New Amsterdam ..	\$ 5,300.00	\$ 4,900.00	\$	\$ 4,900.00	S.W. 21/56. Interest free.
Loans to Pomeroon Farmers	4,724.46	3,087.53		3,087.53	Leg. Co.Ad. Hoc. Committee.
Loans to Construction of Houses for Settlers at Cane-Grove-Vergenoegen Land Settlement	116,810.27 6,920.00)	50,866.08 32cr		50,866.08 32cr	M.P. 265/1/2. Rate 4%. Number of years various.
Loans to Minor Industries	120,584.87)			120,584.87)	On completion of study course. Interest
Loans to University Students	1,322,574.75)	786,132.78	149,591.77	636,541.01)	xx various On completion of Study Course. Interest Ra various.
Loans to Drainage and Irrigation Board	35,000.00	14,589.52	1,832.68	12,765.84	S.W. 14/48. Loan for 20 years at 4%
Proprietor - Pln. Elizabeth Ann ..	6,499.67	6,199.67		6,199.67	ORD. 11/1953. loan for 5 years at 6%.
Loan to Hindu Religious Society ..	85,180.00	35,180.00		85,180.00	No fixed term F.S.C. 363/53.
Loans to Settlers Anna Regina	70,142.00	215.00		215.00	M.P. 140/7/20/14.
Loan to Georgetown Town Council - Cleaning of Sussex Street Canal ..	69,156.70	55,325.36	13,831.34	41,494.02	S.W. 23/59(211)563/57. Repayable in 5 years after completion of works at 5%.
Block III - Cattle Pastures	96,535.71	96,535.71		96,535.71	F.S.G. 276/56. loan for 20 years at 4%.
Loan to Proprietor, Pln. Ridge Wakenaam	2,557.88	2,557.88		2,557.88	Loan for 7 years at 6% S.W.24/58
Loan to Domestic to Canada	24,978.50	2,087.53		2,087.53	Loans to each batch repayable in 2 years.
Loans to Rosehall Village - Permanent Drainage System	68,500.00	54,800.02		54,800.02	Repayable in 30 years at 4%.
Reconditioning of North Klien Pouderoeyen Drainage Improvement Works	39,569.64	31,655.71	2,637.98	29,017.73	Ord: in Council No.62 of 1958. Loan for 30 years at 4%.
Manchester-Lancaster Country District ..	4,165.64	4,165.64		4,165.64	
Recruitment of Farm Workers	12,735.43	1,830.36		1,830.36	S.W. 27/60. loan to each batch repayable 2 years at 6½%.
Loan to Mara Settlers - Purchase of Pure Strain Seed Padi	768.44	768.44		768.44	Executive Council 17/5/61(375). Repayable on reaping crop at 6%.
Lesbikuri Rice Mill Coop Society.. ..	56,148.37	56,148.37		56,148.37	C.D. 338/56/3/4. Repayable in 20 years at 7%.
Mibikuri/Johanna Rice Mill Society ..	89,942.86	89,942.86		89,942.86	Repayable in 20 years at 7%.
Joanna/Yakusari Rice Mill Society ..	60,340.62	60,340.62		60,340.62	Repayable in 20 years at 7%.
La Retraite Village District	17,873.00	16,120.97	1,019.28	15,101.69	D.I. 18/11/12 Repayable in 30 years at 6%.

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Statement 7 - continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Loan to Printing & Publishing Workers Coop Society Ltd.	16,500.00	16,500.00		16,500.00	Repayable in 6 years at 6%
Loan to Hyde Park Pig Rearing	5,000.00	5,000.00		5,000.00	
Loan to Coop Training Institute	6,000.00	6,000.00		6,000.00	
Loan to Parika Pig Rearing Coop Society Ltd.	5,000.00	4,650.00		4,650.00	Repayable in 5 years at 6%
Transport and Harbours Department	430,000.00	430,000.00		430,000.00	
Five Star Transport Coop Society Limited	6,000.00			6,000.00	
Garment Manufacturers Coop Society Ltd.	5,000.00			5,000.00	
Akara Transport Coop Society Limited	6,000.00			6,000.00	
Aliki Coop Society	8,500.00	8,500.00		8,500.00	
Den Amstel-Fellowship	50,000.00	50,000.00		50,000.00	
Drainage and Irrigation Works-Fyrish	7,386.50	7,386.50		7,386.50	
East Demerara Water Conservancy	270,555.84	8,963.50	4,306.75	254,656.75	
Essequibo Coast Pig Rearing	6,500.00	6,500.00		6,500.00	
Joppa Farm Pig Rearing Coop Society Ltd.	5,000.00			5,000.00	
Supply La Bonne Mere Producers Coop Society	9,000.00			9,000.00	
P.S. , Ministry of Trade for Guyana Marketing Corporation	10,400.00	400.00		400.00	
Government Produce Depot- Georgetown	42,000.00	42,000.00		42,000.00	
Government Produce Depot- New Amsterdam	5,000.00	5,000.00		5,000.00	
Government Processing Factory	75,000.00	75,000.00		75,000.00	
Milk Pasteurisation Plant	20,000.00	20,000.00		20,000.00	
Ham and Bacon Factory	25,000.00	25,000.00		25,000.00	
Guyana Credit Corporation	16,013,028.67	16,013,028.67		16,013,028.67	
Guyana Airways Corporation	930,000.00	930,000.00		930,000.00	
Guyana Electricity Corporation	9,901,157.67	9,901,157.67		9,901,157.67	
Guyana Development Corporation	70,000.00	70,000.00		70,000.00	
Guyana Rice Marketing Board	4,500,000.00			4,500,000.00	
Guyana Marketing Corporation International Bank for Reconstruction & Develop- ment-Part Subscription	304,243.20	304,243.20		304,243.20	Subscription towards 160 shares of V.S. \$1,000 each of Capital Stock of the Bank

Statement 7 - continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loans
	\$	\$	\$	\$	
<i>Brought Forward</i> ..					
International Development Association - Part Subscription	149,293.37	149,293.37		149,293.37	Subscription towards 100 shares of the Association valued \$810,000(V.S.)
International Finance Corporation ..	153,361.24	153,361.24		153,361.24	Purchase of 89 fully paid shares of \$1,000 (V.S.) each of the Capital Stock of the Corporation. Purchase made on 9th December, 1966.
Agricola	3,665.52	3,665.52		3,665.52	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Bagotstown.. .. .	1,652.09	1,652.09		1,652.09	do
Bartica	10,562.90	10,562.90		10,562.90	do
Bush Lot W.C. Berbice	9,268.00	9,268.00		9,268.00	do
Buxton/Friendship	2,064.27	2,064.27	384.25	1,680.02	do
B.V. Y Triumph	5,845.06	5,845.06	1,140.14	4,704.92	do
Crabwood Creek-Corentyne Berbice ..	5,498.29	5,498.29	3,498.29	2,000.00	do
Cumberland	9,153.76	9,153.76	150.10	9,003.66	do
Cotton Tree/Zeezigt	1,106.41	1,106.41		1,106.41	do
Canals Polder	2,283.97	2,283.97	456.79	1,827.18	do
D'Edward	638.03	638.03		638.03	do
Friendship Berbice	302.74	302.74		302.74	do
Gibraltar	1,886.78	1,886.78	312.00	1,574.78	do
Golden Grove	14,018.00	14,018.00		14,018.00	do
Good Intent/Sisters	105.43	105.43	105.43		do
Helena/Mahai ca Supply	665.05	655.05	133.21	532.84	do
Hyde Park & Grove	260.87	260.87		260.87	do
Letter Kenny/Bloomfield	3,846.13	3,846.13	769.25	3,076.88	do
Limlair	540.19	540.19		540.19	do
La Grange.. .. .	2,946.46	2,946.46		2,946.46	do
Louisiana/Phoenix	1,524.21	1,524.21		1,524.21	do
Leguan Central	1,622.96	1,622.96		1,622.96	do
Leguan Eastern	632.31	632.31		632.31	do
McL ville San Souci	361.65	361.65		361.65	do
	5,062.82	5,062.82		5,062.82	do
	21,949.29	21,949.29		21,949.29	do
	8,987.73	8,987.73		8,987.73	do
	2,019.23	2,019.23		2,019.23	do

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Statement 7 - continued

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Nos. 67 - 74 Berbice	\$ 5,062.82	\$ 5,062.82		\$ 5,062.82	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
<i>Brought Forward</i>					
Nos. 57 - 66 Berbice	21,949.29	21,949.29		21,949.29	do
Nos. 52 - 56 Berbice	8,987.73	8,987.73		8,987.73	do
Nos. 47 - 48 Berbice	2,019.23	2,019.23		2,019.23	do
Narney Kildonian	274.96	274.96		274.96	do
North Klien Pouderoyen.. .. .	1,491.07	1,491.07	298.23	1,192.84	do
Lot 27	1,082.70	1,082.70	216.54	866.16	do
Palmyra/Sheet/Anchor/No.2	1,209.62	1,209.62	841.96	367.66	do
Piaissance	5,952.47	5,952.47	1,191.50	4,760.97	do
Peters Hall	1,052.77	1,052.77		1,052.77	do
Pouderoyen	822.89	822.89	164.57	658.32	do
Parika	2,567.39	2,567.39	313.48	2,253.91	do
Rosehall Berbice	4,060.48	4,060.48	686.06	3,374.42	do
Fyrish	2,083.60	2,083.60		2,083.60	do
Rosignol	1,508.40	1,508.40		1,508.40	do
Sparendaam	2,978.75	2,978.75	317.38	2,661.37	do
Stanleytown	96.10	96.10	96.10		do
Salem Essequibo/Vergenoegen	337.62	337.62		337.62	do
Ulverston/Alness/Salton	1,383.35	1,383.33	156.72	1,226.61	do
Unity/Lancaster	4,835.12	4,835.12		4,835.12	do
Vreede-en-Hoop	1,092.67	1,092.67	1,092.67		do
Whim	841.32	841.32	168.28	673.04	do
Wismar/Christianburg	13,987.15	13,987.15		13,987.15	do
Bagotville	368.97	368.97	73.80	295.17	do
TOTAL	34,153,200.05	33,406,364.74	359,180.18	37,706,569.43	

Statement 8

STATUTORY EXPENDITURE ACCOUNTS

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
1. GOVERNOR GENERAL					
1. Personal Emoluments ..	33,600	33,600	33,600		
TOTAL	33,600	33,600	33,600		
2. SUPREME COURT OF JUDICATURE					
1. Personal Emoluments ..	198,800	198,800	218,316.34		19,516.34
2. Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of the Judicial Service Commission	25,000	25,000	26,645.54		1,645.54
3. Telephone Allowances ..	1,584	1,584	1,152.00	432.00	
TOTAL	225,384	225,384	246,113.88	432.00	21,161.88
NET AMOUNT OVER THE ESTIMATE					20,729.88
4. PARLIAMENT OFFICE					
1. Personal Emoluments ..	332,432	332,432	323,379.33	9,052.67	
2. Provision of Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	68,000	72,268	71,420.06	847.94	
TOTAL ..	400,432	404,700	394,799.39	9,900.61	
NET AMOUNT UNDER THE ESTIMATE				9,900.61	
5. AUDIT					
1. Personal Emoluments ..	10,800	10,800	10,800.00		
TOTAL	10,800	10,800	10,800.00		
6. OMBUDSMAN					
1. Personal Emoluments ..	14,400	14,400	14,400.00		
2. Travelling Expenses of the Ombudsman ..	1,900	1,900	960.00	940.00	
3. Telephone Allowance ..	144	144	144.00		
TOTAL ..	16,444	16,444	15,504.00	940.00	
NET AMOUNT UNDER THE ESTIMATE				940.00	

Statement 8 - continued

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
7. PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments ..	29,280	33,119	34,718.70		1,599.70
2. Provision for Travel- ling Expenses of the Chairman and Members	1,435	1,435	899.10	535.90	
TOTAL ..	30,715	34,554	35,617.80	535.90	1,599.70
NET AMOUNT OVER THE ESTIMATE ..					1,063.80
8. PUBLIC PROSECUTIONS					
1. Personal Emoluments ..	12,000	12,180	12,000.00	180.00	
2. Allowance to Director of Public Prosecutions	300	300	297.50	2.50	
TOTAL ..	12,300	12,480	12,297.50	182.50	
NET AMOUNT UNDER THE ESTIMATE ..				182.50	
13. ATTORNEY GENERAL					
1. Personal Emoluments	25,200	25,200	25,200.00		
2. Provision for Travel- ling expenses of the Attorney General ..	2,880	3,080	1,965.09	1,114.91	
TOTAL ..	28,080	28,280	27,165.09	1,114.91	
NET AMOUNT UNDER THE ESTIMATE				1,114.91	
17. MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments	12,000	12,000	19,225.27		7,225.27
TOTAL ..	12,000	12,000	19,225.27		7,225.27
NET AMOUNT OVER THE ESTIMATE					7,225.27
18. MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments	10,320	10,320	13,577.88		3,257.88
TOTAL ..	10,320	10,320	13,577.88		3,257.88
NET AMOUNT OVER THE ESTIMATE ..					3,257.88

Statement 8 - continued

	Approved Estimated	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
65. MINISTRY OF FINANCE - PENSIONS AND GRATUITIES	\$	\$	\$	\$	\$
1. Public Officers' Pensions and lump sum payments	2,200,000	2,200,000	2,267,202.20		67,202.20
2. Widows and Orphans' Pensions	18,100	18,100	15,569.64	2,530.36	
3. Police Rewards Funds, Pensions	600	600	441.90	158.10	
4. Police Pensions, Gratuities and lump sum payments	345,000	345,000	414,683.80		69,683.80
5. Teachers' Pensions and lump sum payments ..	525,000	525,000	539,549.33		14,549.33
6. Militia Pension and Gratuities	5,125	5,125	3,685.94	1,439.06	
7. Pilotage Pensions ..	104	104	300.47		196.47
TOTAL	3,093,929	3,093,929	3,241,433.28	4,127.52	151,631.80
NET AMOUNT OVER THE ESTIMATE					147,504.28
66. MINISTRY OF FINANCE - PUBLIC DEBT					
1. Funded Public Debt - Interest	3,451,879	3,451,879	3,329,559.58	122,319.42	
2. Funded Public Debt - Sinking Funds ..	2,151,820	2,151,820	1,825,136.92	326,683.08	
3. Equated Annuities for repayment of Com- monwealth Development and Welfare Loans ..	74,473	74,473	65,668.90	8,804.10	
4. Equated Annuities for repayment of Ex- chequer Loans ..	5,569,721	5,569,721	5,388,325.50	181,395.50	
5. Repayment of Principal Loan Ordinance 13 of 1960	255,500	255,500	251,357.82	4,142.18	
6. B.G. (Railway) Perman- ent Annuities Ordin- ance 23 of 1961 ..	74,811	74,811	74,810.48	.52	
7. Interest on 4% Perpetual Stock - Ordinance 23 of 1921	9,567	9,567	9,566.16	.84	
8. Equated Annuities for repayment of 1st Issue under Loan Ordinance 15 of 1965 (\$5,178,150) ..	729,084	729,084	729,083.52	.48	
9. Equated Annuities for repayment of 2nd Issue under Loan Ordinance 15 of 1965 (\$53,900) ..	7,590	7,590	7,589.12	.88	
10. Equated Annuities for repayment of 1st Series Independence Issue - Loan Ordin- ance 22 of 1966 - \$5,369,900	502,623	502,623	542,870.64		40,247.64

Statement 8 - continued

	Approved Estimates	Revised Approved Estimated	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
<i>Brought Forward ..</i>					
66. Contd.					
11. Equated Annuities for repayment of 2nd Series Independence Issue - Loan Ordin- ance 22 of 1966 (Approx \$700,000)	65,520	65,520	24,689.34	40,830.66	
12. Equated Annuities for repayment of 3rd Series Independence Issue- Loan Ordin- ance 22 of 1966 - (Approx \$1,000,000)	93,600	93,600	44,586.36	49,013.64	
13. Interest and Discount on Treasury Bills	600,000	635,000	489,082.69	145,917.31	
14. Interest on Current Advances	150,000	375,000	496,505.51		121,505.51
15. Interest A.I.D. Loan for Atkinson Field/ Mckenzie Road ..	68,000	68,000	17,798.54	50,201.46	
16: Interest Contractor/ Finance - Bank of Guyana Building ..	88,200	88,200	66,913.56	21,286.44	
17. Redemption of Promis- sory Notes - Contrac- tor/Finance - Bank of Guyana Building ..	356,108	356,108	356,107.44	.56	
18. Management of Guyana Government Loans ..	10,000	10,000	3,213.49	6,786.51	
21. Repayment of Loan from C.D.C.		337,940	1,310,023.60		972,083.60
22. Interest on Loan from C.D.C.		170,655	170,655.00		
23. Interest on Loan from U.S.A.I.D. ..			877.46		877.46
TOTAL ..	14,258,496	15,027,091	15,204,421.63	957,383.58	1,134,714.21
NET AMOUNT OVER THE ESTIMATE					177,330.63

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Statement 8 - continued

SUMMARY OF STATUTORY EXPENDITURE ACCOUNTS, 1967

Head	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
1. GOVERNOR GENERAL ..	33,600	33,600	33,600		
2. SUPREME COURT OF JUDICATURE	225,384	225,384	246,113.88		20,729.88
4. PARLIAMENT OFFICE ..	400,432	404,700	394,799.39	9,900.61	
5. AUDIT	10,800	10,800	10,800.00		
6. OMBUDSMAN	16,444	16,444	15,504.00	940.00	
7. PUBLIC AND POLICE SERVICE COMMISSIONS	30,715	34,554	35,617.80		1,063.80
8. PUBLIC PROSECUTIONS ..	12,300	12,480	12,297.50	182.50	
13. ATTORNEY GENERAL	28,080	28,280	27,165.09	1,114.91	
17. MINISTRY OF HOME AFFAIRS	12,000	12,000	19,225.27		7,225.27
18. MINISTRY OF HOME AFFAIRS - POLICE ..	10,320	10,320	13,577.88		3,257.88
65. MINISTRY OF FINANCE - PENSIONS AND GRATUITIES	3,093,929	3,093,929	3,241,433.28		147,504.28
66. MINISTRY OF FINANCE - PUBLIC DEBT	14,258,496	15,027,091	15,204,421.63		177,330.63
TOTAL	18,132,500	18,899,724	19,254,555.72	12,138.02	357,111.74
NET AMOUNT OVER THE ESTIMATE					344,973.72

R.P. Farnum
Accountant General
14.1.69

SECTION II

ACCOUNTS OF ACCOUNTING OFFICERS AND PRINCIPAL RECEIVERS OF REVENUE

(Section 7(2) (b) and (c) of the Financial Administration and Audit Ordinance)

Appropriation Accounts
Statements of Revenue

Appropriation Accounts. These show the expenditure during the year from funds voted by the National Assembly and increased or decreased during the year by approval of supplementary estimates or statements of excesses. It has been necessary for accounting expediency to include the statutory expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

Statements of Revenue. These give the details of revenue collected during the year and payable to the Consolidated Fund.

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Statement 9

**GOVERNOR GENERAL
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates.	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD GOVERNOR GENERAL					
1. Personal Emoluments	85,158.00	85,158.00	79,831.21	5,326.79	
2. Transport and Travelling ..	4,000.00	4,000.00	3,375.85	624.15	
3. Miscellaneous	2,000.00	2,000.00	2,275.91		275.91
4. Upkeep of Guyana House . . .	4,000.00	4,000.00	3,164.67	835.33	
5. Telegrams and Carriage of Mails	500.00	500.00	463.66	36.34	
6. Telephones	1,000.00	1,000.00	41.49	958.51	
	96,658.00	96,658.00	89,152.79	7,781.12	275.91
Deduct over the Estimate				275.91	
Net under the Estimate				7,505.21	
Issues from Consolidated Fund			96,658.00		
Expenditure for 1967			89,152.79		
Due to Consolidated Fund ..			7,505.21		
This Amount includes Statutory Expenditure of			33,600.00		

R. A. CHEONG
Secretary to the Office of
the Governor General
Accounting Officer.

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Statement 10

JUDICIARY
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 2 SUPREME COURT OF JUDICATURE					
1. Personal Emoluments	493,454.00	493,456.00	522,764.84		29,308.84
2. Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of Judicial Service Commission	25,000.00	25,000.00	26,645.54		1,645.54
3. Telephone Allowances	1,584.00	1,584.00	1,152.00	432.00	
4. Transport and Travelling ..	18,000.00	19,500.00	19,657.67		157.67
5. Miscellaneous	3,800.00	4,300.00	4,046.45	253.55	
6. Uniforms	2,500.00	2,500.00	1,612.29	887.71	
7. Expenses of Jurors	76,000.00	76,000.00	53,921.72	22,078.28	
8. Expenses of Witnesses ..	38,000.00	38,000.00	31,265.80	6,734.20	
9. Law Library	4,500.00	4,500.00	3,188.40	1,311.60	
10. Editing Law Reports	2,880.00	2,880.00	2,880.00		
11. Fees to Counsel	3,800.00	3,800.00	3,348.71	451.29	
12. Court of Appeal	4,000.00	4,000.00	3,678.57	321.43	
13. Expenses of Counsel, Crown Witnesses etc. Allowed by Court of Appeal	4,000.00	4,000.00	490.00	3,510.00	
14. Interest Suitors Deposits	950.00	950.00	950.00		
15. Land Registration, Miscellaneous Expenses	1,800.00	1,800.00	1,134.27	665.73	
16. Telephones	4,200.00	4,200.00	3,567.63	632.37	
	684,468.00	686,470.00	680,303.89	37,278.16	31,112.05
Deduct over the Estimate ..				31,112.05	
Net under the Estimate				6,166.11	
Issues from Consolidated Fund Expenditure for 1967			485,843.39		
Due to Consolidated Fund			680,303.89		
			194,460.50		
This Amount includes Statutory Expenditure of			246,113.88		
HEAD 3 MAGISTRATES					
1. Personal Emoluments	442,030.00	442,031.00	427,988.51	14,042.49	
2. Travelling Expenses	44,400.00	46,796.00	41,916.66	4,879.34	
3. Miscellaneous	8,880.00	10,091.00	9,007.45	1,083.55	
4. Books and Publications ..	950.00	950.00	67.89	882.11	
5. Uniforms	2,490.00	2,490.00	1,942.54	547.46	
6. Rent of Court Rooms	20.00	20.00		20.00	
7. Inquests	25.00	25.00	106.44		81.44
8. Crown Witnesses Expenses	76,000.00	76,000.00	70,709.12	5,290.88	
9. Miscellaneous Removal Expenses Magistrates Expenses in Connection with Licensing Boards	2,850.00	2,850.00	2,572.52	277.48	
10. Renumeration of Advisory Committee to the Rent Assessors	400.00	400.00		400.00	
11. Telephones	5,000.00	5,000.00	624.11	4,375.89	
	583,045.00	586,653.00	554,935.24	31,799.20	81.44
Deduct over the Estimate				81.44	
Net under the Estimate				31,717.76	

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Statement 10 - continued

Appropriation Account - continued.

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 3 - MAGISTRATES (CONT'D)					
Issues from Consolidated Fund ..			353,000.00		
Expenditure for 1967			554,935.24-		
Due to Consolidated Fund '			201,935.24-		
DIVISION II JUDICIARY					
1. Purchase of Equipment	4,000.00	4,000.00	2,430.54	1,569.46	
2. Magistrates, Court					
3. Extension of the Victoria Law Courts					
	4,000.00	4,000.00	2,430.54	1,569.46	
Net under the Estimate				1,569.46	
Issue from Consolidated Fund ..			2,000.00		
Expenditure for 1967			2,430.54-		
Due to Consolidated Fund			430.54-		

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD III OTHER TAX REVENUE				
2. Duty on Transport and Mortgages	336,000.00	595,568.76		259,568.76
	336,000.00	595,568.76		259,568.76
Net over the Estimate				259,568.76

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Statement 10 -continued

Revenue Account -continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD - IV FEES, FINES, ETC.					
1. Court Fees, Fines, Seizures	410,000.00		538,587.65		128,587.65
2. Crown Cost Recovered	16,100.00		19,163.99		3,063.99
3. Affidavit Fees	1,800.00		5,883.56		4,083.56
4. Registrar	325,000.00		368,592.07		43,592.07
5. Land Registration	6,800.00		14,778.87		7,978.87
	759,700.00		947,006.14		187,306.14
					<u>187,306.14</u>

Net over the Estimates

KENNETH W. BARNWELL

Registrar,
Supreme Court of
Judicature,
Accounting Officer and
Principal Receiver of
Revenue

Statement 11

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 4 - PARLIAMENT OFFICE					
1. Personal Emoluments	368,509.00	370,005.00	359,922.37	10,082.63	
2. Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	68,000.00	72,268.00	71,420.06	847.94	
3. Travelling Expenses	600.00	600.00	584.40	15.60	
4. Grant to Commonwealth Parliamentary Association ...	12,908.00	12,908.00	12,499.20	408.80	
5. Miscellaneous	900.00	1,001.00	878.88	122.12	
6. Teas for National Assembly ...	5,000.00	5,000.00	3,576.48	1,423.52	
7. Telephone Allowances	4,752.00	5,097.00	5,040.79	56.21	
8. Purchase of Books and Subscriptions to Publications	250.00	250.00	46.87	203.13	
9. Telephones	1,500.00	2,268.00	135.84	2,132.16	
	462,419.00	469,397.00	454,104.89	15,292.11	
Net under the Estimate				15,292.11	
Issues from Consolidated Fund			469,397.00		
Expenditure for 1967			454,104.89		
Due to Consolidated Fund			15,292.11		
This Amount includes Statutory Expenditure of			394,799.39		

F. A. NARINE
*Clerk of the National Assembly
 Accounting Officer*

**AUDIT
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 5 - AUDIT					
1. Personal Emoluments	246,180.00	246,181.00	200,714.27	45,466.73	
2. Transport and Travelling	17,000.00	17,000.00	9,721.02	7,278.98	
3. Miscellaneous	1,100.00	1,100.00	917.08	182.92	
4. Telephones	1,200.00	1,500.00	1,066.42	433.58	
	265,480.00	265,781.00	212,418.79	53,362.21	
Net under the Estimate				53,362.21	
Issues from Consolidated Fund..			212,700.00		
Expenditure for 1967			212,418.79		
Due to Consolidated Fund			281.21		
This Amount includes Statutory Expenditure of			10,800.00		

D. W. DUNLOP
*Director of Audit
Accounting Officer
4th January, 1969*

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
7. Audit	14,300.00		14,042.88	257.12	
	14,300.00		14,042.88	257.12	
Net under the Estimate				257.12	

Notes:

Owing to misallocations the total Revenue is overstated by a net amount of \$615.68.

D. W. DUNLOP
*Director of Audit
Principal Receiver of Revenue
4th January, 1969*

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OMBUDSMAN Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 6 OMBUDSMAN					
1. Personal Emoluments	28,496.00	28,496.00	20,929.86	7,566.14	
2. Travelling Expenses of the Ombudsman	1,900.00	1,900.00	960.00	940.00	
3. Telephone Allowance	144.00	144.00	144.00		
4. Transport and Travelling	300.00	300.00	43.07	256.93	
5. Miscellaneous	500.00	500.00	495.73	4.27	
6. Books and Publications	200.00	200.00	136.43	63.57	
7. Telephones	1,000.00	1,000.00	204.06	795.94	
8. Fees, Allowances and Expenses of Witnesses		500.00		500.00	
	32,540.00	33,040.00	22,913.15	10,126.85	
Net under the Estimate				10,126.85	
Issues from Consolidated Fund ..			22,000.00		
Expenditure for 1967			22,913.15-		
Due to Consolidated Fund			913.15-		
This Amount includes					
Statutory Expenditure of			15,504.00		

MILTON D. NOBEL
*Secretary to the Office of the
Ombudsman
Accounting Officer.*

Statement 14

PUBLIC AND POLICE SERVICE COMMISSIONS Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 7 PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments	267,676.00	271,515.00	244,399.51	27,115.49	
2. Provision for Travelling Expenses of Chairman and Members	1,435.00	1,435.00	899.10	535.90	
3. Transport and Travelling	468.00	468.00	513.41		45.41
4. Miscellaneous	1,770.00	1,770.00	1,753.40	16.60	
5. Civil Service Examinations	100.00	100.00	44.40	55.60	
6. Publications	200.00	200.00	102.84	97.16	
7. Telegrams	600.00	600.00	380.48	219.52	
8. Telephones	4,000.00	4,000.00		4,000.00	
	276,249.00	280,088.00	248,093.14	32,040.27	45.41
Deduct over the Estimate				45.41	
Net under the Estimate				31,994.86	
Issues from Consolidated Fund			248,647.00		
Expenditure for 1967			248,093.14		
Due to Consolidated Fund ..			553.86		
			35,617.80		
This Amount Includes Statutory Expenditure of			35,617.80		

L. R. HAREWOOD,
Secretary
Public Service Commission
Accounting Officer
17th March, 1969

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Statement 15

**PUBLIC PROSECUTIONS
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 8 PUBLIC PROSECUTION					
1. Personal Emoluments	91,042.00	91,596.00	77,346.19	14,249.81	
2. Allowance to Director of Public Prosecutions	300.00	300.00	297.50	2.50	
3. Travelling Expenses	3,200.00	4,000.00	2,792.48	1,207.52	
4. Miscellaneous	650.00	950.00	893.46	56.54	
5. Library	500.00	500.00	233.92	266.08	
6. Telephones	1,000.00	2,000.00	448.84	1,551.16	
	96,692.00	99,346.00	82,012.39	17,333.61	
Net under the Estimate			91,375.00	17,333.61	
Issues from Consolidated Fund			82,012.39-		
Expenditure for 1967			9,362.61		
Due to Consolidated Fund					
This Amount includes			12,297.50		
Statutory Expenditure of					

E. A. RAMAO
Director of Public Prosecutions
Accounting Officer.

OFFICE OF THE PRIME MINISTER Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 9 OFFICE OF THE PRIME MINISTER AND CABINET					
1. Personal Emoluments	170,011.00	173,012.00	170,684.83	2,327.17	
2. Transport and Travelling ..	29,200.00	39,600.00	36,825.14	2,774.86	
3. Miscellaneous	9,500.00	11,900.00	10,123.57	1,776.43	
4. Library	1,200.00	1,200.00	804.86	395.14	
5. Telegrams	2,800.00	2,800.00	656.38	2,143.62	
6. Telephones	5,000.00	5,000.00	4,985.58	14.42	
7. Travelling Expenses and Remuneration of Ministerial Private Secretaries	14,684.00	16,284.00	15,954.08	329.92	
8. Training Expenses	700.00	700.00	370.04	329.96	
9. Community Development Workers	24,500.00	24,500.00	23,831.40	668.60	
10. Clerical Assistance District Offices	22,000.00	22,000.00	18,738.00	3,262.00	
11. Grants to Voluntary Social Welfare Organisations ..	1,000.00	1,000.00	500.00	500.00	
12. Government Entertainment	9,600.00	11,600.00	7,995.51	3,604.49	
13. Upkeep of the Residence ..	2,000.00	2,000.00	1,929.47	70.53	
14. Promotion of Youth Work ..	25,000.00	25,000.00	22,907.60	2,092.40	
15. Grants to Voluntary Youth Organisations	15,400.00	15,400.00	15,400.00		
16. Visit of President Kaunda of Zambia		2,000.00	1,745.45	254.55	
17. Gifts to Independence Babies		5,000.00		5,000.00	
	332,595.00	358,996.00	333,451.91	25,544.09	
Net Under the Estimate ..				25,544.09	
Issues from Consolidated Fund			351,996.00		
Expenditure for 1967			333,451.91		
due to Consolidated Fund ..			18,544.09		
HEAD 10 - GUYANA DEFENCE FORCE					
1. Personal Emoluments ..	1,485,434.00	1,943,057.00	1,977,551.78		34,494.78
2. Transport and Travelling ..	25,000.00	130,235.00	99,641.57	30,593.43	
3. Miscellaneous	20,000.00	20,000.00	14,377.20	5,622.80	
4. Telephones	5,000.00	5,000.00	4,996.77	3.23	
5. Rations	345,000.00	497,107.00	515,394.80		18,287.80
6. Uniforms	31,000.00	77,518.00	64,565.56	12,952.44	
7. Ammunition, Arms and Equipment	72,000.00	72,000.00	21,328.14	50,671.86	
8. Fuel, Light and Sanitation..	23,000.00	50,239.00	43,331.25	6,907.75	
9. Maintenance of Transport ..	92,000.00	92,000.00	81,855.66	10,144.34	
10. Maintenance of Communica- tions	11,000.00	11,000.00	11,547.09		547.09
11. Maintenance of Furniture ..	7,500.00	13,999.00	13,655.53	343.47	
12. Maintenance of Buildings and Compounds	85,500.00	85,500.00	50,377.68	35,122.32	
13. Training	85,000.00	151,768.00	159,894.99		8,126.99
14. Funeral Expenses	100.00	1,708.00	1,708.35		35
15. Rental of Quarters					
Seconded Personnel	10,000.00	12,113.00	10,863.44	1,249.56	
16. Laundry	50,000.00	50,000.00	33,649.60	16,350.40	
17. Health Services	14,000.00	14,000.00	14,888.33		888.33
18. Maintenance of Band	400.00	400.00	229.00	171.00	
19. Maintenance of Dogs	1,000.00	2,541.00	2,456.23	84.77	
	2,362,934.00	3,230,185.00	3,122,312.97	170,217.37	62,345.34

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Statement 16 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 10 - GUYANA DEFENCE FORCE (CCNT'D)					
Deduct over the Estimate				62,345.34	
Net under the Estimate				107,872.03	
Issues from Consolidated Fund Expenditure for 1967			3,230,185.00		
Due to Consolidated Fund ..			3,122,312.97		
			107,872.03		
DIVISION V- PRIME MINISTER					
1. Food Programmes	20,000.00	20,000.00	6,877.95	13,122.05	
2. Aided Self.Help Projects ..	80,000.00	130,000.00	163,133.81		33,133.81
3. Purchase of Equipment	500,000.00	500,000.00	1,033,491.04		533,491.04
4. Buildings	170,000.00	170,000.00	148,263.04	21,736.96	
5. Youth Training and Welfare	75,000.00	75,000.00	40,866.87	34,133.13	
6. Specified Independence Projects		10,000.00	3,400.22	6,599.78	
7. National Efficiency Campaign		17,000.00	17,000.00		
8. Guyana Youth Corps		60,000.00		60,000.00	
	845,000.00	982,000.00	1,413,032.93	135,591.92	566,624.85
Deduct under the Estimate					135,591.92
Net over the Estimate					431,032.93
Issues from Consolidated Fund Expenditure for 1967			982,000.00		
Due to Consolidated Fund ..			1,413,032.93		
			431,032.93		

OSCAR L. HENRY,
Permanent Secretary, Office of the Prime Minister,
Accounting Officer.

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Statement 17

MINISTRY OF EXTERNAL AFFAIRS
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD II - MINISTRY OF EXTERNAL AFFAIRS					
1. Personal Emoluments	825,537.00	825,539.00	636,291.04	189,247.96	
2. Transport and Travelling ..	22,730.00	64,030.00	67,959.97		3,929.97
3. Miscellaneous	7,000.00	14,500.00	15,856.95		1,356.95
4. Transport Expenses of Officers Posted Overseas	22,000.00	22,000.00	7,749.09	14,250.91	
5. Maintenance and Operation of Vehicles	12,000.00	12,000.00	7,332.69	4,667.31	
6. Uniforms	2,000.00	2,000.00	45.43	1,954.57	
7. Telephones	13,000.00	20,000.00	23,350.37		3,350.37
8. Stationery & Office Supplies	4,500.00	14,328.00	12,594.73	1,733.27	
9. Books & Publications	4,000.00	5,098.00	4,907.77	190.23	
10. Postage, Cables and Telegrams	14,000.00	39,500.00	37,049.78	2,450.22	
11. Entertainment Expenses	4,000.00	5,800.00	4,713.18	1,086.82	
12. Rents, Rates, Insurance Premiums, etc.	181,900.00	181,900.00	189,556.93		7,656.93
13. Light, Fuel & Heating	8,000.00	8,000.00	7,364.11	635.89	
14. Contribution National Insurance Scheme	3,500.00	6,680.00	4,788.14	1,891.86	
15. Expenses for Printing and Distributing of Information Material	1,000.00	2,500.00	1,052.01	1,447.99	
16. Expenses of Guyana Boundaries Commissions	30,000.00	30,000.00	24,044.09	5,955.91	
17. Contribution to the U. N. Organisation		111,328.00	110,741.18	586.82	
18. Contribution to the Common- wealth Secretariat		19,600.00	13,756.80	5,843.20	
19. Contribution to the Common- wealth Foundation		26,400.00	9,900.00	16,500.00	
20. Special Allowance to A. R. Ali		320.00		320.00	
21. Special Hospitality Expenses		11,500.00	10,945.07	554.93	
	1,155,167.00	1,423,023.00	1,189,999.33	249,317.89	16,294.22
Deduct over the Estimate ..				16,294.22	
Net under the Estimate				233,023.67	
Issues from Consolidated Fund			967,237.00		
Expenditure for 1967			1,189,999.33		
Due to Consolidated Fund ..			222,762.33		

Statement 17 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION VII- MINISTRY OF EXTERNAL AFFAIRS					
1. Purchase of Equipment ..	33,800.00	50,455.00	70,250.38		19,795.38
2. Redecoration of High Commis- sioners Residence Abroad		7,200.00	7,200.00		
	33,800.00	57,655.00	77,450.38		19,795.38
Net over the Estimate					19,795.38
Issues from Consolid. Fund .			57,655.00		
Expenditure for 1967 ..			77,450.38-		
Due to consolidated Fund			19,795.38-		

R. E. JACKSON
 Permanent Secretary
 Ministry of External Affairs
 Accounting Officer

Statement 18

MINISTRY OF ECONOMIC DEVELOPMENT
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 12- MINISTRY OF ECONOMIC DEVELOPMENT					
1. Personal Emoluments	292,736.00	292,736.00	268,079.34	24,656.66	
2. Transport & Travelling	29,500.00	29,500.00	27,963.53	1,536.47	
3. Miscellaneous	5,000.00	5,000.00	4,949.28	50.72	
4. Land & Water Transport	2,000.00	2,000.00	1,891.09	108.91	
5. Books and Publications	1,500.00	1,500.00	1,232.88	267.12	
6. Telegrams	1,500.00	1,500.00	225.39	1,274.61	
7. Telephones	7,000.00	7,000.00	4,359.62	2,640.38	
8. Preparation of Consumers Price Index	900.00	900.00	1,723.25		823.25
9. Rental & Maintenance of Equipment	17,000.00	17,000.00	11,850.00	5,150.00	
10. Data Processing Cards, Stationery Etc.	4,000.00	4,000.00	577.94	3,422.06	
11. Statistical Surveys	45,000.00	45,000.00	31,825.56	13,174.44	
12. Contribution to Cost of United Nations Local Office	16,650.00	19,227.00	19,227.00		
13. Contribution to U.N. I.C.E.F.	1,500.00	1,500.00	1,500.00		
14. Rest House Facilities at Hogstye, Corentyne	2,000.00	2,000.00	646.00	1,354.00	
15. Grant to Guyana Co-operative Union Limited	10,000.00	10,000.00	10,000.00		
16. Training Course for Personnel of Co-operative Societies	2,000.00	2,000.00	612.66	1,387.34	
17. Expenses District Co-operative Offices	1,500.00	1,500.00	1,025.40	474.60	
18. Sibsidy, Guyana Development Corporation	270,000.00	270,000.00	270,000.00		
	709,786.00	712,363.00	657,688.94	55,497.31	823.25
Deduct over the Estimate ..				823.25	
Net under the Estimate				54,674.06	
Issues from Consolid. Fund ..			694,840.00		
Expenditure for 1967			657,688.94		
Due to Consolidated Fund ..			37,151.06		

AUBREY BARKER

*Permanent Secretary, Ministry
of Economic Development
Accounting Officer.*

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Statement 18 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION VII - MINISTRY OF ECONOMIC DEVELOPMENT					
1. Purchase of Equipment	1,000.00	1,000.00	66.45	933.55	
2. Industrial Development	560,130.00	560,130.00	447,339.54	112,790.46	
3. Specialist Assistance	200,000.00	200,000.00	100,720.21	99,279.79	
4. Feasibility Studies	1,020,000.00	1,020,000.00	647,446.28	372,553.72	
	1,781,130.00	1,781,130.00	1,195,572.48	585,557.52	
Net under the Estimate				585,557.52	
Issues from Consolidated Fund			1,274,500.00		
Expenditure for 1967			1,195,572.48-		
Due to Consolidated Fund			78,927.52		
DIVISION XIII- MINISTRY OF TRADE					
6. Co-operative Development	100,000.00	100,000.00	83,399.36	16,600.64	
7. Purchase of Equipment	2,000.00	2,000.00	1,077.48	922.52	
	102,000.00	102,000.00	84,476.84	17,523.16	
Net under the Estimate				17,523.16	
Issues from Consolidated Fund			98,000.00		
Expenditure for 1967			84,476.84-		
Due to Consolidated Fund			13,523.16		

AUBREY BARKER,
 Permanent Secretary,
 Ministry of Economic Development,
 Accounting Officer.

ATTORNEY GENERAL Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 13- ATTORNEY GENERAL					
1. Personal Emoluments	172,522.00	172,523.00	175,919.80		3,396.80
2. Provision for Travelling Ex- penses of the Attorney General	2,880.00	3,080.00	1,965.09	1,114.91	
3. Transport and Travelling ..	1,000.00	1,000.00	1,643.60		643.60
4. Miscellaneous	900.00	1,400.00	1,244.22	155.78	
5. Library	5,500.00	5,500.00	6,460.88		960.88
6. Telephones	2,000.00	2,000.00	2,000.00		
	184,802.00	185,503.00	189,233.59	1,270.69	5,001.28
Deduct under the Estimate ..					1,270.69
Net over the Estimate					<u>3,730.59</u>
Issues from Consolidated Fund Expenditure for 1967			183,103.00		
Due to Consolidated Fund ..			189,233.59		
			<u>6,130.59</u>		
This Amount includes Statutory Expenditure of			<u>27,165.09</u>		
HEAD 14 - ATTORNEY GENERAL- OFFICIAL RECEIVER					
1. Personal Emoluments	59,607.00	59,608.00	50,790.84	8,817.16	
2. Transport and Travelling	2,000.00	2,000.00	565.05	1,434.95	
3. Miscellaneous	1,000.00	1,000.00	805.62	194.38	
4. Library	500.00	500.00	553.73		53.73
5. Legal Costs, Fees etc. ..	24,000.00	24,000.00	9,976.65	14,023.35	
6. Ex-Gratia Payment		1,750.00	1,750.00		
	87,107.00	88,858.00	64,441.89	24,469.84	53.73
Deduct over the Estimate Net under the Estimate				53.73	
				<u>24,416.11</u>	
Issues from Consolidated Fund			66,728.00		
Expenditure for 1967			64,441.89		
Due to Consolidated Fund			<u>2,286.11</u>		
HEAD 15 - ATTORNEY GENERAL - DEEDS REGISTRY					
1. Personal Emoluments	91,065.00	95,034.00	80,198.29	14,835.71	
2. Transport and Travelling	2,140.00	2,140.00	1,335.95	804.05	
3. Miscellaneous	380.00	680.00	482.49	197.51	
4. Uniforms	160.00	160.00	15.20	144.80	
5. Land Registration Miscellaneous Expenses ..	100.00	100.00	33.75	66.25	
6. Fees for Examination of Patents	615.00	615.00	237.50	377.50	
7. Telephones	2,800.00	2,800.00	301.76	2,498.24	
	97,260.00	101,529.00	82,604.94	18,924.06	
Net under the Estimate				18,924.06	
Issues from Consol. Fund Expenditure for 1967			91,100.00		
Due to Consolidated Fund			82,604.94		
			<u>8,495.06</u>		

M. SHAHABUDEEN
Solicitor General
Accounting Officer

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Statement 19 -continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
6. Official Receiver, Etc.	38,000,00		12,619,65	25,380,35	
Net Under the Estimate ..	38,000,00		12,619,65	25,380,35	

J. JORGE,
 Crown Solicitor, Public Trustee
 & Official Receiver,
 Principal Receiver of Revenue.

**MINISTRY OF INFORMATION
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimate	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 16 - MINISTRY OF INFORMATION					
1. Personal Emoluments	145,336.00	145,336.00	132,268.52	13,067.48	
2. Transport & Travelling ..	8,100.00	8,600.00	5,305.29	3,294.71	
3. Miscellaneous	2,500.00	3,800.00	2,271.16	1,528.84	
4. Library	1,700.00	1,700.00	1,558.08	141.92	
5. Telegrams	200.00	3,200.00	2,083.90	1,116.10	
6. Telephones	4,500.00	4,500.00	2,001.47	2,498.53	
7. Distribution Expenses Publications Etc.	10,000.00	17,100.00	15,856.26	1,243.74	
8. Purchase of Films	12,500.00	12,500.00	8,581.65	3,918.35	
9. Production of Films, Photographs and other Visual Aids	26,500.00	26,500.00	25,510.06	989.94	
10. Maintenance of Film and Projection Equipment	1,700.00	1,700.00	1,085.40	614.60	
11. Broadcasting General	12,000.00	18,500.00	16,371.55	2,128.45	
12. Fees for Performing Rights	3,800.00	3,800.00	3,800.00		
13. Mobile Units Operation and Maintenance	6,000.00	9,000.00	6,772.28	2,227.72	
14. Exhibition and Fairs	500.00	500.00	180.39	319.61	
	235,336.00	256,736.00	223,646.01	33,089.99	
Net under the Estimate				33,089.99	
Issues from Consolidated Fund			228,000.00		
Expenditure for 1967			223,646.01		
Due to Consolidated Fund ..			4,353.99		

M. V. SPENCER
Permanent Secretary,
Ministry of Information.
Accounting Officer.

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Appropriation Account - continued

DIVISION IX - MINISTRY OF INFORMATION	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION IX - MINISTRY OF INFORMATION					
1. Development Programme - Publishing and Publicising	5,000.00	29,850.00	7,625.31	22,224.69	
2. Purchase of Equipment	30,000.00	30,000.00	8,148.68	21,851.32	
	35,000.00	59,850.00	15,773.99	44,076.01	
Net under the Estimate					
Issues from Consolidated Fund			56,200.00		
Expenditure for 1967			15,773.99		
Due to Consolidated Fund ..			40,426.01		

M. V. SPENCER
 Permanent Secretary,
 Ministry of Information
 Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
35. Sale of Official Publication	19,000.00		20,210.38		1,210.38
	19,000.00		20,210.38		1,210.38
Net over the Estimate					1,210.33

M. V. A. SPENCER,
 Permanent Secretary,
 Ministry of Information,
 Principal Receiver of Revenue.

MINISTRY OF HOME AFFAIRS
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 17 - MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments	182,713.00	182,714.00	182,270.10	443.90	
2. Transport & Travelling ..	7,000.00	7,000.00	3,666.30	3,333.70	
3. Miscellaneous	2,000.00	2,000.00	1,840.86	159.14	
4. Library & Publications ..	500.00	500.00	374.66	125.34	
5. Telegrams	500.00	500.00	48.82	451.18	
6. Telephones	60,000.00	60,000.00	47,010.78	12,989.22	
7. Grant to Ex Servicemen's Association	3,100.00	3,100.00	3,100.00		
8. Commonwealth War Graves Commission upkeep of war Graves	574.00	574.00		574.00	
9. Repatriation	8,000.00	8,000.00	6,199.95	1,800.04	
10. Expenses General Emergency	1,000.00	61,000.00	35,623.98	25,376.02	
11. Expenses Elections Commission	20,500.00	20,500.00	10,967.93	9,532.07	
12. Independence Anniversary		13,500.00	7,038.13	6,461.87	
	285,887.00	359,388.00	298,141.52	61,246.48	
Net under the Estimate ..				61,246.48	
Issues from Consolidated Fund			365,718.65		
Expenditure for 1967 ..			298,141.52		
Due to Consolidated Fund			67,577.13		
This Amount includes Statutory Expenditure of			19,225.27		
HEAD 18 - MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments	4,854,160.00	4,854,161.00	4,689,997.90	164,163.10	
2. Transport and Travelling ..	290,000.00	318,000.00	331,519.94		13,519.94
3. Miscellaneous	13,000.00	16,555.00	11,653.44	4,901.56	
4. Uniforms	229,000.00	234,000.00	224,133.77	9,866.23	
5. Books	4,500.00	4,500.00	3,889.23	610.77	
6. Maintenance and Operation of Air, Land & Water Transport	162,000.00	162,000.00	143,576.42	18,423.58	
7. Maintenance of Communication Equipment	15,000.00	15,000.00	11,989.96	3,010.04	
8. Maintenance of Office Equipment	2,000.00	2,000.00	1,818.85	181.15	
9. Maintenance of Generating Plant and Equipment ..	4,000.00	4,000.00	3,168.64	831.36	
10. Maintenance of Dogs	8,300.00	8,300.00	4,236.54	4,063.46	
11. Maintenance of Mounts and Saddlery	35,000.00	35,000.00	24,945.80	10,054.20	
12. Maintenance of Compounds ..	10,500.00	10,500.00	7,365.37	3,134.63	
13. Maintenance of Traffic Lights & Road Signs ..	15,000.00	15,000.00	11,535.95	3,464.05	
14. Road Traffic Education ..	12,000.00	12,000.00	4,457.99	7,542.01	
15. Ammunition, Arms & Equipment	73,000.00	73,000.00	64,753.20	8,246.80	
16. Photographic Equipment & Technical Aids	3,000.00	3,000.00	2,359.00	641.00	
17. Rent of Quarters	1,000.00	1,000.00	970.00	30.00	
18. Furniture & Bedding	29,000.00	29,000.00	26,423.33	2,576.67	
19. Lighting	14,000.00	14,000.00	13,780.48	219.52	

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Statement 21 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 18 - MINISTRY OF HOME AFFAIRS - POLICE (CONT'D)					
<i>Brought Forward</i>					
20. Sanitation & Labourers, Tools	6,500.00	6,500.00	6,430.46	69.54	
21. Medical Expenses	5,000.00	5,000.00	2,688.25	2,311.75	
22. Funeral Expenses	600.00	830.00	689.00	141.00	
23. Court Expenses	20,000.00	20,000.00	14,225.13	5,774.87	
24. Prisoners, Rations	16,000.00	19,500.00	18,174.39	1,325.61	
25. Conveyance of Prisoners ..	6,500.00	6,500.00	5,060.59	1,439.41	
26. Prevention & Detection of Crime	28,000.00	28,000.00	28,033.24		33.24
27. Security Precautions	30,000.00	40,000.00	40,165.00		165.00
28. Rural Constables	8,200.00	8,200.00	1,124.46	7,075.54	
29. Special Constabulary	140,000.00	218,000.00	217,992.98	7.02	
30. Training Equipment	2,000.00	2,000.00	804.96	1,195.04	
31. First Aid	300.00	300.00	240.20	59.80	
32. Revenue Protection	7,000.00	7,000.00	4,787.50	2,212.50	
33. Welfare Fund	8,000.00	8,000.00	7,481.12	518.88	
34. Refreshments Early Parade ..	1,200.00	1,200.00	920.46	279.54	
35. Cleaning of Pounds	1,500.00	1,500.00	637.25	862.75	
36. Upkeep of Parade Ground ..	3,000.00	3,000.00	281.16	2,718.84	
37. Passports	8,000.00	8,000.00	5,379.82	2,620.18	
38. Musketry Prizes	1,000.00	1,000.00	999.10	90	
39. Upkeep of Band	2,500.00	2,500.00	2,075.59	424.41	
40. Control of Explosives	78,000.00	78,000.00	73,199.01	4,800.99	
41. Grant in Aid of Local Forces Rifle Club	750.00	750.00	750.00		
	6,148,510.00	6,276,796.00	6,014,715.48	275,798.70	13,718.18
Deduct over the Estimate ..				13,718.18	
Net under the Estimate				262,080.52	
Issues from Consolidated Fund Expenditure for 1967			6,042,449.00		
Due to Consolidated Fund ..			6,014,715.48		
			27,733.52		
This Amount includes Statutory Expenditure of			13,577.88		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 19 - MINISTRY OF HOME AFFAIRS - PRISONS					
1. Personal Emoluments	713,711.00	713,711.00	672,926.87	40,784.13	
2. Transport and Travelling .. .	19,000.00	19,000.00	11,635.04	7,364.96	
3. Miscellaneous	6,000.00	6,000.00	3,480.74	2,519.26	
4. Dietary	136,000.00	136,000.00	130,812.29	5,187.71	
5. Clothing, Bedding & Equipment	24,000.00	24,000.00	8,875.31	15,124.69	
6. Fuel, Light & Sanitation .. .	19,000.00	19,000.00	17,195.73	1,804.27	
7. Tools, Appliances Etc. .. .	1,000.00	1,000.00	3,991.87		2,991.87
8. Uniforms for Officers and Matrons	22,250.00	22,250.00	8,447.07	13,802.93	
9. Library & Publications .. .	1,500.00	1,500.00	1,532.58		32.58
10. Bakery	18,000.00	18,000.00	11,138.52	6,861.48	
11. Training Facilities	3,000.00	3,000.00	2,395.80	604.20	
12. Farms	15,500.00	18,222.00	14,563.23	3,658.77	
13. Executioner's Fees	150.00	150.00		150.00	
14. Upkeep of Building & Grounds	4,000.00	4,000.00	2,916.96	1,083.04	
15. Dental Plates etc. and Spectacles for Prisoners ..	1,000.00	1,000.00	9.67	990.33	
16. Maintenance Land & Water Transport	3,000.00	3,800.00	2,316.73	1,483.27	
17. Prison Industries	1,000.00	1,000.00	539.01	460.99	
18. Grants towards Travelling of Chaplains	500.00	500.00	500.00		
19. Gratuity Schemes for Young Offenders	1,000.00	1,000.00	781.14	218.86	
20. Watching of Hospitalised Prisoners	1,000.00	1,000.00	315.00	685.00	
21. Earning Scheme	9,500.00	9,500.00	2,553.00	6,947.00	
22. Pig Development Scheme .. .	22,000.00	32,700.00	28,058.49	4,641.51	
23. Funeral Expenses	300.00	300.00		300.00	
24. Welfare fund Expenses .. .	600.00	600.00	417.64	182.36	
	1,023,011.00	1,037,233.00	925,402.69	114,854.76	3,024.45
Deduct over the Estimate .. .				3,024.45	
Net under the Estimate .. .				111,830.31	
Issues from Consolidated Fund Expenditure for 1967 .. .			1,036,233.00		
Due to Consolidated Fund .. .			925,402.69		
			110,830.31		
HEAD 20 - MINISTRY OF HOME AFFAIRS - FIRE PROTECTION SERVICES					
1. Personal Emoluments .. .	530,893.00	573,734.00	551,180.02	22,553.98	
2. Transport & Travelling .. .	15,000.00	18,736.00	18,206.78	529.22	
3. Miscellaneous	2,600.00	2,600.00	2,134.57	465.43	
4. Uniforms & Bedding	28,350.00	32,350.00	24,215.32	8,134.68	
5. Fuel, Oil & Grease	9,000.00	9,000.00	7,690.85	1,309.15	
6. Spares, Repairs and Replacements	40,000.00	48,545.00	33,519.75	15,025.25	
7. Ambulance and First Aid equipments	1,500.00	1,500.00	550.12	949.88	
8. Auxiliary Unit	2,900.00	2,900.00	1,484.67	1,415.33	
9. Maintenance of Pipelines in Commercial Area	1,000.00	1,000.00	31.20	968.80	
10. Funeral Expenses	600.00	600.00	200.00	400.00	
11. Expenses, Training Courses	1,000.00	1,000.00	246.00	754.00	
12. Purchase of Fire Equipment for Government Buildings ..	10,000.00	10,000.00	5,059.15	4,940.85	
	642,843.00	701,965.00	644,518.43	57,446.57	
Net under the Estimate .. .				57,446.57	
Issues from Consolidated Fund Expenditure for 1967 .. .			700,965.00		
Due to Consolidated Fund .. .			644,518.43		
			56,446.57		

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Statement 21 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 21 - MINISTRY OF HOME AFFAIRS - PRINTERY					
1. Personal Emoluments	25,773.00	25,773.00	23,459.47	2,313.53	
2. Transport & Travelling ..	1,250.00	1,250.00	953.94	296.06	
3. Miscellaneous	1,100.00	1,100.00	914.85	185.15	
4. Public Printing Regulated by Contract	226,000.00	226,000.00	210,915.79	15,084.21	
5. Additional Printing and Binding	232,700.00	232,700.00	206,235.41	26,464.59	
6. Advertisements	40,000.00	40,000.00	27,726.32	12,273.68	
7. Central Stationery Store	98,000.00	101,500.00	98,757.45	2,742.55	
8. Maintenance of Equipment & Spare Parts	9,500.00	9,500.00	6,764.47	2,735.53	
	634,323.00	637,823.00	575,727.70	62,095.30	
Net under the Estimate ..				62,095.30	
Issues from Consolidated Fund			636,823.00		
Expenditure for 1967			575,727.70-		
Due to Consolidated Fund ..			61,095.30		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 22 - MINISTRY OF HOME AFFAIRS - PROBATION & WELFARE SERVICE					
1. Personal Emoluments	209,640.00	209,641.00	191,254.50	18,386.50	
2. Transport & Travelling	23,000.00	23,000.00	22,537.70	462.30	
3. Miscellaneous	3,825.00	3,825.00	3,145.82	679.18	
4. Books & Publications	300.00	300.00	371.45		71.45
5. Dietary	12,700.00	14,200.00	12,854.14	1,345.86	
6. Fuel & Light	1,200.00	1,350.00	1,126.91	223.09	
7. Clothing and Bedding	4,500.00	4,850.00	3,369.21	1,480.79	
8. Workshop Tools, Appliances & Materials	5,000.00	5,000.00	3,613.46	1,386.54	
9. Earnings, Gratuities, Pocket Money to Boys and Purchase of Tools for Discharged Boys	2,400.00	2,400.00	2,327.43	72.57	
10. Bakery	7,700.00	7,700.00	6,679.22	1,020.78	
11. Sanitation and Drainage	1,000.00	1,000.00	608.40	391.60	
12. Arable Farm	1,850.00	1,850.00	1,253.97	596.03	
13. Maintenance of Koker	500.00	500.00	395.44	104.56	
14. Maintenance of Stock Farm . . .	6,200.00	6,200.00	5,302.35	897.65	
15. Maintenance of Compound . . .	3,000.00	3,824.00	3,189.72	634.28	
16. Remand Home for Boys	5,500.00	7,000.00	6,679.57	320.43	
17. Grant to Salvation Army for After Care Work	2,760.00	2,760.00	2,760.00		
18. Grant to Salvation Army for Belfield Girl's School Maintenance & Expenses	12,350.00	12,350.00	12,350.00		
19. Grant to Discharged Prisoners' Aid Committee	8,000.00	8,000.00	7,410.05	589.95	
	311,425.00	315,750.00	287,229.34	28,592.11	71.45
Deduct over the Estimate				71.45	
Net under the Estimate				28,520.66	
Issues from Consolidated Fund Expenditure for 1967			314,750.00		
Due to Consolidated Fund			287,229.34-		
			27,520.66		
HEAD 65 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES					
3. Police Reward Funds, Pensions	600.00	600.00	441.90	158.10	
4. Police Pensions, Gratuities and Lump Payments	345,000.00	345,000.00	414,683.80		69,683.80
	345,600.00	345,600.00	415,125.70	158.10	69,683.80
Deduct under the Estimate					158.10
Net over the Estimate					69,525.70
Issues from Consolidated Fund Expenditure for 1967			393,949.00		
Due to Consolidated Fund			415,125.70-		
			21,176.70-		
This Amount Includes Statutory Expenditure of			415,125.70		

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Statement 21 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION X- MINISTRY OF HOME AFFAIRS					
1. New Prison D'endragt		27,000.00	18,158.00	8,842.00	
2. Prison Improvement	30,000.00	30,000.00	22,729.00	7,271.00	
3. Borstal					
4. Approved Schools	60,000.00	60,000.00	40,147.46	19,852.54	
5. Probation Officers Housing ..		9,000.00	8,298.00	702.00	
6. Stations - New and Extensions to old	152,000.00	152,000.00	95,698.57	56,301.43	
7. Motor Transport and Marine Workshop					
8. Equipment - Land, Air and Water Transport	414,900.00	414,900.00	173,986.98	240,913.02	
9. Training School	10,000.00	10,000.00		10,000.00	
10. Police quarters	200,000.00	200,000.00	83,112.80	116,887.20	
11. Fire Ambulance Stations .. .					
12. New Fire Boat					
13. Equipment	10,000.00	67,110.00	59,940.07	7,169.93	
14. New Building	5,000.00	5,000.00		5,000.00	
15. Equipment	53,000.00	53,000.00	1,784.00	51,216.00	
16. Purchase of Equipment	59,250.00	91,250.00	67,416.95	23,833.05	
17. Independence	5,000.00	85,239.00	59,859.01	25,379.99	
18. National Registration	350,000.00	660,000.00	572,887.02	87,112.98	
19. Pure Water Supply for Mazaruni Prison		28,663.00	27,089.94	1,573.06	
	1,349,150.00	1,893,162.00	1,231,107.80	662,054.20	
Net under the Estimate .. .				662,054.20	
Issues from Consolidated Fund			1,693,162.00		
Expenditure for 1967			1,231,107.80-		
Due to Consolidated Fund ..			462,054.20		

Mr. C. MONGUL,
Permanent Secretary,
Ministry of Home Affairs,
Accounting Officer,
23rd. January, 1969

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Statement 21—continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					19,233.16
8. Police	75,100.00		94,333.16		
9. Prisons	25,000.00		16,881.10	8,118.90	94.75
10. Fire Protection	200.00		294.75		
11. Essequibo Boys School	7,000.00		6,780.74	219.26	
36. Citizenship Registration Fees etc.			1,162.50		1,162.50
	107,300.00		119,452.25	8,338.16	20,490.41
Deduct under the Estimate					8,338.16
Net over the Estimate					12,152.25

Mr. C. MONGUL,
 Permanent Secretary,
 Ministry of Home Affairs,
 Principal Receiver of Revenue.
 3rd January, 1969.

Statement 22

**MINISTRY OF LOCAL GOVERNMENT
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 23 - MINISTRY OF LOCAL GOVERNMENT					
1. Personal Emoluments	381,012.00	381,013.00	344,285.19	36,727.81	
2. Transport & Travelling	51,000.00	51,000.00	46,380.79	4,619.21	
3. Miscellaneous	5,000.00	5,400.00	4,904.49	495.51	
4. Uniforms	1,200.00	1,200.00	1,058.78	141.22	
5. Telegrams	100.00	100.00	4.50	95.50	
6. Telephones	7,000.00	7,000.00	742.86	6,257.14	
7. Water Transport	9,350.00	9,350.00	6,273.34	3,076.66	
8. Publications	300.00	300.00	54.76	245.24	
9. House Rent	1,000.00	1,000.00	471.61	528.39	
10. Entertainment Expenses	960.00	960.00	685.06	274.94	
11. Miscellaneous Expenses, County and Rest Houses	4,000.00	4,832.00	3,468.43	1,363.57	
12. Property Surveys and Inspections	17,500.00	17,500.00		17,500.00	
13. Drawing Materials and Equipment	5,400.00	5,400.00	3,012.27	2,387.73	
14. Cost of Operating Lethal Chamber	125.00	125.00	103.20	21.80	
15. Grants to Village Authorities towards Administrative Expenses	7,120.00	7,120.00	7,119.60	40	
16. Grant to Morawhanna Country District	800.00	800.00	800.00		
17. Contributions towards mainten- ance of Roads and Streets, Georgetown	137,500.00	137,500.00	137,500.00		
18. Contributions towards Mainten- ance of Roads and Streets New Amsterdam	30,000.00	30,000.00	30,000.00		
	659,367.00	660,500.00	585,864.88	73,735.12	
Net under the Estimate				73,735.12	
Issues from Consolidated Fund Expenditure for 1967			606,000.00		
Due to Consolidated Fund			586,864.88		
			19,135.12		
HEAD 24 - MINISTRY OF LOCAL GOVERNMENT - INTERIOR					
1. Personal Emoluments	202,301.00	202,301.00	190,421.91	11,879.09	
2. Transport & Travelling	28,500.00	28,500.00	26,998.43	1,501.57	
3. Miscellaneous	1,075.00	1,075.00	859.62	215.38	
4. Land & Water Transport	16,100.00	16,100.00	18,106.50		2,006.50
5. Labour and Rations for Labour	6,500.00	6,500.00	4,370.92	2,129.08	
6. Uniforms	2,410.00	2,410.00	1,925.21	484.79	
7. Books and Registers	250.00	250.00	277.38		27.38
8. Materials & Equipment	2,300.00	2,300.00	2,032.71	267.29	
9. Entertainment Expenses	700.00	700.00	613.29	86.71	
10. House Rent	2,000.00	2,000.00	328.58	1,671.42	
11. Miscellaneous Expenses rest Houses	4,000.00	4,000.00	2,743.58	1,256.42	
12. Amerindian Captains	10,260.00	10,575.00	10,332.00	243.00	
13. Amerindian Depots wages and Caretakers Maintenance	4,400.00	4,400.00	3,685.78	713.22	
14. Amerindian Welfare Scholarship Funds and books	6,000.00	6,000.00	365.50	5,634.50	
15. Upper Mazaruni Amerindian district Agricultural Development of	1,100.00	1,100.00	636.00	464.00	
16. Grants to Churches for Services among Amerindians	26,000.00	26,000.00	23,625.00	2,375.00	
	313,896.00	314,211.00	287,323.41	28,921.47	2,033.88
Deduct over the Estimate				2,033.88	
Net under the Estimate				26,887.59	
Issues from Consolidated Fund Expenditure for 1967			314,211.00		
Due to Consolidated Fund			287,323.41		
			26,887.59		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XI- MINISTRY OF LOCAL GOVERNMENT					
1. Establishment of New Local Authorities	90,000.00	90,000.00	6,768.54	83,231.46	
2. Capital Grants to Local Authorities					
3. New Amsterdam Water Supply					
4. New Amsterdam Concrete Drains					
5. Loans to Local Authorities	45,000.00	45,000.00	24,586.50	20,413.50	
6. Local Authority Roads	100,000.00	100,000.00	19,695.27	80,304.73	
7. Purchase of Equipment	17,750.00	17,751.00	9,815.17	7,935.83	
8. Rest Shelter and Hostels	18,000.00	18,000.00	13,284.99	4,715.01	
9. Removal of Administrative Headquarters from Orinduik to Kurukabarry					
10. General Development	30,000.00	52,608.00	43,054.17	9,553.83	
11. Roads	30,000.00	30,000.00	21,287.17	8,712.83	
12. Amerindian Lands Commission		50,000.00	19,823.95	30,176.05	
	330,750.00	403,359.00	158,315.76	245,043.24	
Net under the Estimate				245,043.24	
Issues from Consolidated Fund			282,550.00		
Expenditure for 1967			158,315.76-		
Due to Consolidated Fund			124,234.24		

V. J. CORREIA,
*Permanent Secretary,
 Ministry of Local Government,
 Accounting Officer.*

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Statement 22 - continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
12. Local Government Board	100.00		2,587.03		2,487.03
13. District Commissioners, Fees	4,600.00		5,627.02		1,027.02
	4,700.00		8,214.05		3,514.05
Net over the Estimate ..					3,514.05
HEAD IV - FEES FINES, ETC.					
14. Motor Vehicles and Road Traffic Ordinance	120,000.00		124,206.73		4,206.73
	120,000.00		124,206.73		4,206.73
Net over the Estimate					4,206.73
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
1. Contribution by the Mayor and Town Council, Georgetown, towards Fire Protection	96,000.00		101,334.41		5,334.41
2. Contribution by the Mayor and Town Council, New Amsterdam Towards Fire Protection	9,600.00		9,600.00		
3. Contribution by Mayor and Town Council Georgetown, Towards Sea Defences	2,500.00		2,524.13		24.13
	108,100.00		113,458.54		5,358.54
Net over the Estimate					5,358.54

V. J. CORREIA,
Permanent Secretaey,
Ministry of Local Government,
Principal Receiver of Revenue.

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MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Appropriation Account

Statement 23

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 25 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
1. Personal Emoluments	386,762.00	386,762.00	339,024.89	47,737.11	
2. Transport & Travelling	8,000.00	8,000.00	7,799.31	200.69	
3. Miscellaneous	3,000.00	3,000.00	2,777.84	222.16	
4. Telegrams	1,500.00	1,500.00	682.99	817.01	
5. Telephones	21,000.00	21,000.00	20,777.77	222.23	
	420,262.00	420,262.00	371,062.80	49,199.20	
Net under the Estimate				49,199.20	
Issues from Consolidated Fund Expenditure for 1967			381,146.00		
Due to Consolidated Fund			371,062.80-		
			10,083.20		
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE					
1. Personal Emoluments	588,599.00	588,600.00	522,584.37	66,015.63	
2. Transport & Travelling	93,000.00	93,000.00	86,338.57	6,661.43	
3. Miscellaneous	6,500.00	6,500.00	5,906.78	593.22	
4. Water Transport	12,000.00	12,000.00	11,490.73	509.27	
5. Library & Publications	5,000.00	5,000.00	7,396.91		2,396.91
6. Laboratories and Equipment Maintenance	21,000.00	21,000.00	21,688.05		688.05
7. Botanic Gardens	72,000.00	76,000.00	72,758.83	3,241.17	
8. Government Gardens & Grounds ..	30,000.00	30,000.00	22,784.65	7,215.35	
9. Purchase, Production and Distribution of seeds and Plants	125,000.00	125,000.00	100,079.59	24,920.41	
10. Production of Pure Strain seed Paddy	250,000.00	250,000.00	160,440.88	89,559.12	
11. Central Agricultural Station Mon Repos	430,000.00	430,000.00	426,435.43	3,564.57	
12. Maintenance of District Offices Demonstration Stations, Offices and Nurseries	55,000.00	55,000.00	50,941.17	4,058.83	
13. Apiary	5,000.00	5,000.00	5,037.01		37.01
14. Extension Services	15,000.00	15,000.00	11,660.84	3,339.16	
15. Veterinary Preventive Measures	27,000.00	50,000.00	39,096.00	10,904.00	
16. Plant Pest Preventive Measures	12,000.00	12,000.00	10,825.28	1,174.72	
17. Agricultural Economic Survey	10,000.00	10,000.00	8,744.04	1,255.96	
18. Artificial Insemination Service	25,000.00	25,000.00		25,000.00	
19. Cost of Investigations of Insects Affecting Stored Rice & Paddy	10,000.00	10,000.00	23,942.40		13,942.40
20. Fisheries Division Inland	21,000.00	21,000.00	18,755.36	2,244.64	
21. Fisheries Division Marine	55,000.00	55,000.00	44,101.90	10,898.10	
22. Agricultural Education in Primary Schools	12,000.00	12,000.00	5,086.75	6,913.25	
23. Dairy Farming Expansion Maintenance Expenses	45,000.00	45,000.00	25,434.95	19,565.05	
24. Information Division	17,000.00	17,000.00	15,820.50	1,179.50	
25. Progressive Farmers' Scheme	7,500.00	7,500.00	1,756.29	5,743.71	
26. M.A.R.D.S. Experimental Station	10,000.00	10,000.00	8,691.43	1,308.57	
27. Rice Assessment Tribunal	40,000.00	48,000.00	47,622.23	377.77	
28. Agricultural Stations mainten- ance and Operation	159,000.00	159,000.00	129,117.31	29,882.69	
29. Farm Youth Training	15,000.00	15,000.00		15,000.00	
30. Animal Quarantine Station	10,000.00	10,000.00	3,925.24	6,074.76	
31. Essequibo Estate	161,606.00	161,606.00	157,938.52	3,667.48	

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Statement 23 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES (CONT'D)					
<i>Brought Forward</i> ..					
32.. Government Estate West Demerara	21,000.00	21,000.00	20,506.05	491.95	
33. Vergenoegen Land Development Scheme	50,972.00	50,972.00	47,140.85	3,831.15	
34. Black Bush Polder Land Development Scheme	220,957.00	220,957.00	192,850.76	28,106.24	
35. Amazon Charity	16,730.00	16,730.00	14,020.68	2,709.32	
36. Mara Land Development Scheme	91,694.00	91,694.00	98,907.82		7,213.82
37. Garden of Eden Land Development Scheme	8,860.00	8,860.00	9,000.42		140.42
38. Onverwagt Land Development Scheme	36,455.00	36,455.00	36,693.17		238.17
39. Cane Grove La Bonne Mere Maintenance of Agricultural Holdings and Drainage and Irrigation Works	145,000.00	145,000.00	112,467.60	32,532.40	
40. Contribution to Food and Agriculture Organisation	18,000.00	22,930.00	6,657.23	16,272.77	
41. Contribution to Plant Quarantine Station, the West Indies	160.00	160.00	976.06		816.06
42. Commonwealth Agricultural Bureaux	10,080.00	10,080.00	8,529.60	1,550.40	
43. Rothamstead Experimental Station Contribution to	58.00	58.00	57.60	40	
44. Fishing Industry Aid	50,000.00	50,000.00	49,167.60	832.40	
45. Grant in aid to Royal Society for Prevention of Cruelty to animals	1,500.00	1,500.00	1,500.00		
46. Subsidy to Guyana School of Agriculture Corporation	125,000.00	125,000.00	125,000.00		
47. Subvention to Cane Farming Development Corporation	50,000.00	50,000.00		50,000.00	
48. National Exhibition of Local Produce		62,920.00	56,358.69	6,561.31	
	3,191,671.00	3,294,522.00	2,826,238.14	493,756.70	25,472.84
Deduct over the Estimate				25,472.84	
Net under the Estimate				468,283.86	
Issues from Consolidated Fund Expenditure for 1967			3,002,127.00		
Due to Consolidated Fund			2,826,238.14		
			175,888.86		
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FORESTS					
1. Personal Emoluments	296,174.00	296,175.00	269,520.40	26,654.60	
2. Transport & Travelling	39,000.00	39,000.00	41,125.06		2,125.08
3. Miscellaneous	3,200.00	3,200.00	3,100.63	99.37	
4. Land & Water Transport	28,000.00	28,000.00	28,133.34		133.34
5. Equipment & Material	5,000.00	5,000.00	5,045.95		45.95
6. Uniforms	6,500.00	6,500.00	4,591.87	1,908.13	
7. House Rent	2,200.00	2,200.00	1,741.50	458.50	
8. Revenue Protection	1,000.00	1,000.00	432.86	567.14	
9. Central Timber Manufacturing Plant	117,450.00	117,450.00	233,178.82		115,728.82

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Statement 23-continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 27- MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FOREST (CONT'D)					
<i>Brought forward</i>					
10. Creek Clearing	500.00	500.00	499.00	1.00	
11. Forest Stations	3,000.00	3,000.00	2,753.49	246.51	
12. Investigations and Research ..	5,000.00	5,000.00	4,250.85	749.15	
13. Silviculture	8,500.00	8,500.00	8,433.59	66.41	
14. Forest Surveys	3,500.00	3,500.00	2,931.18	568.82	
15. Promotion of Exports	1,500.00	1,500.00	769.89	730.11	
16. Contribution towards Imperial Forestry Institute Oxford ..	1,200.00	1,200.00	1,200.00		
17. Contribution to Latin American Forest Research and Training Institute	900.00	900.00	859.44	40.56	
	522,624.00	522,625.00	608,567.89	32,090.30	118,033.19
Deduct under the Estimate ..					32,090.30
Net over the Estimate					85,942.89
Issues from Consolidated Fund Expenditure for 1967			522,000.00		
Due to Consolidated Fund ..			608,567.89-		
			86,567.89-		
HEAD 28 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - GEOLOGICAL SURVEYS AND MINES					
1. Personal Emoluments	304,899.00	304,900.00	238,685.06	66,214.94	
2. Transport and Travelling	10,000.00	10,000.00	10,461.43		461.43
3. Miscellaneous	3,000.00	3,000.00	3,094.63		94.63
4. Land and Water Transport	4,000.00	4,000.00	5,644.87		1,644.87
5. Labour and Rations for Labourers	37,000.00	37,000.00	37,846.17		846.17
6. Uniforms	2,300.00	2,300.00	1,053.05	1,246.95	
7. Library & Publications	3,500.00	3,500.00	4,102.79		602.79
8. Revenue Protection	240.00	240.00	13.00	227.00	
9. Rental of Quarters	6,800.00	6,800.00		6,800.00	
10. Sanitary & Fuel	1,500.00	1,500.00	219.89	1,280.11	
11. Study Courses	1,000.00	1,000.00		1,000.00	
12. Materials for Survey	3,000.00	3,000.00	5,565.58		2,565.58
13. Drawing Instruments, Materials and Equipment	7,500.00	7,500.00	6,779.83	720.17	
14. Repairs and Maintenance of Scientific Equipment	2,500.00	2,500.00	2,152.11	347.89	
15. Printing Map and Reports	25,000.00	25,000.00	15,586.18	9,413.82	
16. Special Scientific Research ..	1,500.00	1,500.00		1,500.00	
17. Geophysical Surveys	10,000.00	10,000.00	5,855.18	4,144.82	
	423,739.00	423,740.00	337,059.77	92,895.70	6,215.47
Deduct over the Estimate				6,215.47	
Net under the Estimate				86,680.23	
Issues from Consolidated Fund ..			422,200.00		
Expenditure for 1967			337,059.77-		
Due to Consolidated Fund			85,140.23-		

Statement 23 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 29 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - LANDS					
1. Personal Emoluments	281,797.00	281,798.00	239,344.77	42,453.23	
2. Transport & Travelling	65,000.00	65,000.00	57,387.91	7,612.09	
3. Miscellaneous	3,750.00	3,750.00	2,755.33	994.67	
4. Land & Water Transport	18,000.00	18,000.00	17,064.73	935.27	
5. Labour and Rations for Labour	260,000.00	260,000.00	241,595.81	18,404.19	
6. Books & Publications	500.00	500.00	470.64	29.36	
7. Uniforms	1,500.00	1,500.00	819.38	680.62	
8. Materials, Equipment & Instruments	32,000.00	32,000.00	32,264.67		264.67
9. Revenue Protection	400.00	400.00		400.00	
10. Land Surveyors, Examinations ..	1,300.00	1,300.00	287.50	1,012.50	
11. Resumption of Crown Lands	10				
Working Party Expenses	10,000.00	10,000.00	6,757.09	3,242.91	
12. Investigation of Applications for Lands	10,000.00	18,000.00	15,514.70	2,485.30	
13. Publication of Sections of Guyana Map	12,000.00	12,000.00	1,893.02	10,106.98	
14. Printing and Binding maps reports and Records	6,300.00	6,300.00	1,493.38	4,806.62	
	702,547.00	710,548.00	617,648.93	93,163.74	264.67
Deduct over the Estimate				264.67	
Net Under the Estimate				92,899.07	
Issues from Consolidated Fund Expenditure for 1967			630,000.00		
Due to Consolidated Fund			617,648.93-		
			12,351.07		

F. A. NOEL
 Permanent Secretary,
 Ministry of Agriculture and
 Natural Resources,
 Accounting Officer.

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
1. Rice Development	73,000.00	73,000.00	63,136.29	9,863.71	
2. Meteorological Stations					
3. Eradication of Acoushi Ants					
4. Technology Division					
5. Information and Communication					
6. New Animal Laboratory and Quarantine Station	50,000.00	50,000.00	13,882.02	36,117.98	
7. Small stock Expansion	20,000.00	20,000.00	20,000.00		
8. By - Product Plant Lethem					
9. Development of fishing	30,000.00	30,000.00	184.40	29,815.60	
10. Additional Shrimp Drying Floors	8,000.00	8,000.00	3.00	7,997.00	
11. Rural Landing Sites	9,000.00	9,000.00	8,223.48	776.52	
12. New Amsterdam fish Centre ..	312,000.00	312,000.00		312,000.00	
13. Onverwagt Fish Station					
14. F. A. O. Fisheries Grant	60,000.00	60,000.00	27,941.31	32,058.69	
15. Snapper Fishing					
16. Guyana School of Agriculture	80,000.00	80,000.00	80,364.00		364.00
17. Development of Dairy and Beef Cattle	288,000.00	288,000.00	141,050.09	146,949.91	
18. Bonouses to Producers	20,000.00	20,000.00	20,263.21		263.21
19. Soil Surveys	80,000.00	80,000.00	70,725.25	9,274.75	
20. Coconut Industry	40,000.00	40,000.00	36,087.65	3,912.35	
21. Crop Investigation	50,000.00	50,000.00	44,630.12	5,369.88	
22. Central Agricultural Station Mon Repos	92,000.00	92,000.00	15,414.05	76,585.95	
23. Black Bush Polder	40,000.00	40,000.00	19,158.15	20,841.85	
24. Mara					
25. Anna Regina/Tapakuma	59,000.00	59,000.00	31,078.38	27,921.62	
26. Charity/Amazon	40,000.00	40,000.00	35,204.05	4,795.95	
27. Onverwagt					
28. Brandwagt Sari	50,000.00	50,000.00	26,213.72	23,786.28	
29. Torani					
30. Wauna/Yarakita/Kaituma/Arakaka	130,000.00	130,000.00	98,787.08	31,212.92	
31. Crabwood Creek, Southward..					
32. Machinery & Equipment	113,000.00	113,000.00	20,413.75	92,586.25	
33. Preliminary Investigations ..	30,000.00	30,000.00	13,595.03	16,404.97	
34. Purchase of Combines					
35. World Food Programme	50,000.00	50,000.00	26,436.54	23,563.46	
36. Forest Industries Development and Survey	650,000.00	700,000.00	185,609.70	514,390.30	
37. Expansion of Forest Utilization Section	20,000.00	20,000.00	18,121.76	1,878.24	
38. Central Timber Manufacturing Plant	40,000.00	40,000.00	30,476.38	9,523.62	
39. Forest Plantations					
40. Topographic Survey	1,188,000.00	1,188,000.00	1,511,465.71		323,465.71-
41. Geological Surveys.. .. .	1,250,000.00	1,250,000.00	617,084.05	632,915.95	
42. Purchase of Equipment	25,000.00	28,300.00	56,478.43		28,178.43
43. Assistance to Miners	25,000.00	25,000.00	1,773.00	23,227.00	
44. Photogeological Surveys of Southern Guyana	9,000.00	9,000.00	7,121.41	1,878.59	
45. Geodetic Control of Coastlands of Guyana		7,070.00	6,072.27	997.73	
46. Diversification and Development of Agriculture		170,600.00	15,229.96	155,370.04	
47. Purchase of Books		5,139.00	2,918.79	2,220.21	
	4,931,000.00	5,167,109.00	3,265,143.03	2,254,237.32	352,271.35
Deduct over the Estimate				352,271.35	
Net under the Estimate				1,901,965.97	
Issues from Consolidated Fund Expenditure for 1967			2,219,000.00		
Due to Consolidated Fund			3,265,143.03-		
			1,046,143.03-		

F. A. NOEL,

Permanent Secretary, Ministry of
Agriculture and Natural Resources,
Accounting Office

Statement 23 - continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
15. Botanic Gardens	7,000.00		8,411.48		1,411.48
16. Pure Line Seed Paddy	200,000.00		86,411.52	113,588.48	
17. Miscellaneous	105,000.00		132,539.23		27,639.23
37. Local Produce Exhibition			13,567.92		13,567.92
	312,000.00		241,030.15	113,588.48	42,618.63
Deduct over the Estimate				42,618.63	
Net under the Estimate				70,969.85	
HEAD VI - RENTS, ROYALTIES, ETC.					
1. Fees	2,000.00		7,563.55		5,563.55
2. Licences, Balata, Rubber, Wood Cutting etc.	5,000.00		3,226.20	1,773.80	
3. Permissions	50.00		22.96	27.04	
4. Royalty Timber	450,000.00		431,274.43	18,725.57	
5. Royalty Balata, Rubber etc.	6,500.00		16,240.40		9,740.40
6. Royalty Miscellaneous	10,000.00		6,671.62	3,328.38	
7. Fees.	40,000.00		61,003.87		21,003.87
8. Permissions	6,000.00		6,264.73		264.73
9. Miscellaneous	500.00		812.20		312.20
10. Royalty Stone	12,000.00		13,714.75		1,714.75
11. Rents Crown Lands	60,000.00		99,840.60		39,840.60
12. Rents Colony Lands	25,000.00		36,016.36		11,016.36
13. Fees	6,000.00		4,125.01	1,874.99	
14. Licences Prospecting	6,000.00		5,550.00	450.00	
15. Licences Claims Gold	2,000.00		1,461.44	538.56	
16. Licences Claims for Precious Stones	20,000.00		21,690.96		1,690.96
17. Licences Other	250.00		230.00	20.00	
18. Licences oil exploration			105,725.00		105,725.00
19. Mining Privileges	700.00		950.04		250.04
20. Exclusive Permissions	45,000.00		37,701.66	7,298.34	
21. Concessions, Mining	500.00		323.87	176.13	
22. Concessions, Dredging	500.00		197.16	302.84	
23. Royalties	375,000.00		629,965.20		254,965.20
24. Registration Mining Labourers	50.00		9,255.90		9,205.90
25. Mining Leases	10,000.00		17,930.74		930.74
	1,090,050.00		1,517,758.65	34,515.65	462,224.30
Deduct under the Estimate					34,515.65
Net over the Estimate					427,708.65

Revenue Account - continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD VII - LAND DEVELOPMENT ETC.					
1. Amazon Charity	4,500.00		3,625.15	874.85	
2. Black Bush	600,000.00		348,756.30	251,243.70	
3. Cane Grove La Bonne Mere	30,000.00		19,625.64	10,374.36	
4. Anna Regina	160,000.00		103,073.99	56,926.01	
5. Hague and La Jalousie	3,200.00		4,521.40		1,321.40
6. Garden of Eden	12,000.00		14,927.48		2,927.48
7. Mara	60,000.00		8,646.61	51,353.39	
8. Vergenoegn	70,000.00		21,004.99	48,995.01	
9. Other	40,000.00		31,476.12	8,523.88	
10. Anna Regina	30,000.00		56,721.27		26,721.27
11. Vergenoegen					
12. Other	100.00		2,551.92		2,451.92
	1,009,800.00		614,930.87	428,291.20	33,422.07
Deduct over the Estimate ..				33,422.07	
Net under the Estimate				394,869.13	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
6. Forest Department Sale of Timber			146,411.83		146,411.83
			146,411.83		146,411.83
Net over the Estimate ..					146,411.83
HEAD XII = SALE OF ASSETS, ETC.					
1. Crown Lands			9,902.62		9,902.62
2. State Lands	15,000.00		24,161.92		9,161.92
	15,000.00		34,064.54		19,064.54
Net over the Estimate . . .					19,064.54
HEAD XIII - SALE OF ASSETS, ETC.					
4. Vergenoegen Rice Mill					

F. A. Noel
Permanent Secretary, Ministry
of Agriculture and Natural
Resources Principal Receiver
of Revenue.

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Statement 24

**MINISTRY OF TRADE
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 30 - MINISTRY OF TRADE					
1. Personal Emoluments	56,292.00	56,292.00	51,558.25	4,733.75	
2. Transport & Travelling ..	2,375.00	3,242.00	2,629.81	612.19	
3. Miscellaneous	3,000.00	3,000.00	2,753.50	246.50	
4. Telegrams	1,140.00	1,140.00	1,013.76	126.24	
5. Telephones	2,500.00	2,500.00	899.92	1,600.08	
6. Expenses in Connection with Oils and Fats Conference	1,216.00	1,216.00	957.60	258.40	
7. Grant to West India Committee	51.00	819.00		819.00	
8. Commonwealth Institute Grant	720.00	1,440.00	1,440.00		
9. Contribution towards Common- wealth Economic Committee	3,461.00	4,575.00	4,574.40	60	
10. Contribution to General Agreement on Tariffs and Trade	17,230.00	17,230.00	10,766.38	6,463.62	
11. Contribution to International Sugar Agreement	2,592.00	2,592.00	2,160.00	432.00	
12. Subsidy, Guyana Marketing Corporation	500,000.00	500,000.00	500,000.00		
13. Licensing Division Salaries	25,365.00	25,365.00	19,690.71	5,674.29	
14. Exhibition and Fairs		5,000.00	326.39	4,673.61	
	615,942.00	624,411.00	598,770.72	25,640.28	
Net under the Estimate				25,640.28	
Issues from Consolidated Fund Expenditure for 1967			608,668.00		
Due to Consolidated Fund ..			598,770.72		
			9,897.28	25,640.28	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XIII - MINISTRY OF TRADE			\$	\$	\$
1. Tourism	10,000.00	10,000.00	10,000.00		
2. Guyana Electricity Corporation					
3. Guyana Marketing Corporation	100,000.00	100,000.00	100,000.00		
4. Rice Industry	21,000.00	21,000.00	21,000.00		
5. Canadian Universal Exhibition, Montreal 1967	243,000.00	396,405.00	317,167.80	79,237.20	
	374,000.00	527,405.00	448,167.80	79,237.20	
Net under the Estimate				79,237.20	
Issues from Consolidated Fund			527,405.00		
Expenditure for 1967			448,167.80-		
Due to Consolidated fund . . .			79,237.20		

D. I. YANKANA
Permanent Secretary,
Ministry of Trade,
Accounting Officer.

Statement 25

MINISTRY OF COMMUNICATIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 31 - MINISTRY OF COMMUNICATIONS					
1. Personal Emoluments	75,542.00	75,542.00	81,957.62		6,415.62
2. Telephones	3,000.00	3,000.00	77.00	2,923.00	
3. Ferry Service, Barima, N.W.D. Subsidy	1,680.00	1,680.00	1,680.00		
4. Cuyuni Boat Service, Subsidy ..	300.00	300.00	300.00		
5. Grant towards running expenses of Georgetown Mariners' Club	5,000.00	5,000.00	5,000.00		
6. Contribution towards Maintenance of Post Office, Medical & Public Works Department Sports Club	240.00	240.00	240.00		
7. Contribution to International Civil Aviation Organisation	10,720.00	11,113.00	12,951.34		1,838.34
8. Subsidy, Guyana Airways Corporation	145,000.00	145,000.00	145,000.00		
	241,482.00	241,875.00	247,205.96	2,923.00	8,253.96
Deduct under the Estimate ..					2,923.00
Net over the Estimate					5,330.96
Issues from Consolidated Fund Expenditure for 1967			241,000.00		
Due to Consolidated Fund ..			247,205.96-		
			6,205.96-		
HEAD 32 - MINISTRY OF COMMUNICATIONS - POST OFFICE					
1. Personal Emoluments	1,526,876.00	1,526,879.00	1,529,851.71		2,972.71
2. Transport & Travelling	33,000.00	33,000.00	33,935.63		935.63
3. Miscellaneous	16,730.00	16,730.00	15,882.53	847.47	
4. Uniforms	27,000.00	27,000.00	18,227.90	8,772.10	
5. Telephones	30,000.00	30,000.00	19,287.60	10,712.40	
6. Rent, Branch Offices and Quarters for Postmasters	2,400.00	2,400.00	1,880.49	519.51	
7. Conveyance of Mails	288,000.00	400,000.00	403,414.13		3,414.13
8. Commission to Stamp Vendors	9,076.00	28,000.00	23,080.17	4,919.83	
9. Cost of Printing Inland Postal Orders	100.00	100.00		100.00	
10. Cost of Supplying Stamps ..	75,000.00	100,000.00	91,829.28	8,170.72	
11. Cost of Remittance, Money Order Accounts, etc. ..	600.00	600.00	130.07	469.93	
12. Stores and Equipment	23,000.00	23,000.00	23,117.10		117.10
13. Lighting	13,000.00	29,625.00	23,537.61	6,087.39	
14. Upkeep, Motor Transport	7,100.00	11,180.00	9,080.49	8,099.51	
15. Upkeep and Purchase of Bicycles	2,500.00	2,500.00	2,322.76	177.24	
16. Postal Deliveries on Sugar Estates	35,000.00	35,000.00	39,406.06		4,406.06
17. Revenue Protection	3,500.00	3,500.00	2,653.78	846.22	
18. Contribution to Universal Postal Union	3,456.00	3,456.00		3,456.00	
19. Postal Training	9,000.00	9,000.00	6,775.12	2,224.88	
20. Printing Post Office Guide	5,000.00	5,000.00		5,000.00	
21. Refunds of Revenue Stamps sold for					
22. Guyana Savings Bond		25,000.00	3,360.10	21,639.90	
	2,110,338.00	2,311,970.00	2,247,772.53	75,043.10	11,845.63
Deduct over the Estimate ..				33,840.63	
Net under the Estimate				41,192.47	
Issues from Consolidated Fund Expenditure for 1967			2,311,970.00		
Due to Consolidated Fund ..			2,247,772.53-		
			64,197.47		

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Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 33 - MINISTRY OF COMMUNICATIONS - TRANSPORT AND HARBOURS					
1. Net Deficit in Transport Services	2,042,500.00	2,042,500.00	1,864,042.15	178,457.85	
	2,042,500.00	2,042,500.00	1,864,042.15	178,457.85	
Net under the Estimate				178,457.85	
Issues from consolidated Fund Expenditure for 1967			1,990,000.00		
Due to Consolidated Fund ..			1,864,042.15-		
			125,957.85		
HEAD 34 - MINISTRY OF COMMUNICATIONS - CIVIL AVIATION					
1. Personal Emoluments	221,837.00	237,337.00	201,340.25	35,996.75	
2. Transport & Travelling	11,875.00	12,475.00	12,078.24	396.76	
3. Miscellaneous	6,650.00	7,920.00	8,123.33		203.33
4. Uniforms	3,400.00	4,800.00	3,925.52	874.48	
5. Fire Protection and Ambulance Services Maintenance	13,300.00	15,300.00	11,996.26	3,303.74	
6. Maintenance of Interior Air-fields	26,600.00	26,600.00	20,436.22	6,163.78	
7. Maintenance air Traffic Service and Aeronautical Equipment	4,750.00	5,750.00	5,911.84		161.84
8. Maintenance and Operation of Aircraft	7,500.00	7,500.00	6,246.20	1,253.80	
9. Bush Clearing at Atkinson Airport	7,675.00	7,675.00		7,675.00	
10. Search and Rescue Services ..	100.00	100.00		100.00	
11. Rent for Radio Equipment ..	7,000.00	8,795.00	8,119.38	675.62	
12. Safety and Navigational Aids	4,750.00	9,538.00	5,433.13	4,104.87	
13. Aircraft Accident Inquiry ..	500.00	3,753.00	1,889.23	1,863.77	
14. Air Registration Board & Surveys	12,100.00	12,100.00	12,100.00		
	328,037.00	359,643.00	297,599.60	62,408.57	365.17
Deduct over the Estimate ..				365.17	
Net under the Estimate ..				62,043.40	
Issues from Consolidated Fund Expenditure for 1967			335,454.00		
Due to Consolidated Fund ..			297,599.60-		
			37,854.40		

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Statement 25 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 - COMMUNICATIONS-TELECOMMUNICATIONS	\$	\$	\$	\$	\$
1. Personal Emoluments		98,000.00	126,487.50		28,487.50
2. Other Charges		70,000.00	41,394.34	28,605.66	
		168,000.00	167,881.84	28,605.66	28,487.50
Deduct over the Estimate				28,487.50	
Net under the Estimate				118.16	
Issues from Consolidated fund ..			168,000.00		
Expenditure for 1967			167,881.84-		
Due to Consolidated Fund			118.16		
DIVISION XIV - MINISTRY OF COMMUNICATIONS					
1. Postal Services	40,000.00	115,705.00	71,201.51	44,503.49	
2. Telecommunications, Rehabilitation of					
3. Telephone Expansion					
4. Purchase of Equipment	32,000.00	32,001.00	18,509.84	13,491.16	
5. New Telecommunications Building New Amsterdam					
6. Purchase of Tugs and Barges ..	100,000.00	100,000.00	26,370.00	73,630.00	
7. Transportation Survey					
8. Demerara Ferry Terminals	75,000.00	125,000.00	150,784.48		25,784.48
9. Berbice Ferry Terminals	100,000.00	100,000.00	49,933.50	50,066.50	
10. Other Stollings	100,000.00	100,000.00	99,137.86	862.14	
11. Construction and/or Reconditioning of ships	216,000.00	216,000.00	192,841.74	23,158.26	
12. Purchase of Equipment	46,000.00	46,000.00	6,921.09	39,078.91	
13. Dredging of Berbice Bar					
14. New Survey Ship	20,000.00	20,000.00	15,434.15	4,565.85	
15. Buoy Tender					
16. Grab Dredger					
17. Diesel Tug					
18. Purchase of Equipment	30,000.00	30,000.00	19,437.75	10,562.25	
19. Off-shore Station	12,000.00	12,000.00		12,000.00	
20. Rehabilitation of Permanent Way Bridges and Buildings	100,000.00	140,000.00	139,155.83	844.17	
21. Purchase of Equipment					
22. Rolling Stock, East Coast Railway	100,000.00	100,000.00	94,497.61	5,502.39	
23. Locomotives	175,000.00	175,000.00		175,000.00	
24. Rolling Stock, West Coast Railway					
25. Atkinson, Field Rehabilitation of	2,600,000.00	3,685,000.00	3,148,972.71	536,027.29	
26. Improvement of Aerodromes and Interior Communications	50,000.00	110,000.00	79,777.07	30,222.93	
27. Purchase of Aircraft	500,000.00	500,000.00	495,000.00	5,000.00	
28. Georgetown Aerodrome	48,000.00	48,000.00		48,000.00	
29. Purchase of Equipment	5,000.00	5,000.00	2,836.22	2,163.78	
30. Guyana Airways Corporation Removal of Headquarters					
31. Purchase of Equipment			5,218.32		5,218.32
32. Preliminary and Organisational Expenses, Telephone Corporation		3,600.00	1,879.53	1,720.47	
	4,349,000.00	5,663,306.00	4,617,909.21	1,076,399.59	31,002.80
Deduct over the Estimate				31,002.80	
Net under the Estimate				1,045,396.79	
Issues from Consolidated Fund ..			4,999,950.00		
Expenditure for 1967			4,617,909.21-		
Due to Consolidated Fund			382,040.79		

A. DUMMETT

Permanent Secretary,
Ministry of Communications,
Accounting Officer.

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Statement 25 - continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
18. Civil Aviation	4,300.00		23,266.94		18,966.94
	4,300.00		23,266.94		18,966.94
Net over the Estimate					18,966.94
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
7. Harbour Services Net Surplus	454,700.00		1,101,062.63		646,362.63
	454,700.00		1,101,062.63		646,362.63
Net over the Estimate					646,362.63

A. DUMMETT,
 Permanent Secretary,
 Ministry of Communications,
 Principal Receiver of Revenue.

HEAD II - OTHER TAX REVENUE					
4. Licences Wireless	65,000.00		78,027.80		13,027.80
	65,000.00		78,027.80		13,027.80
Net over the Estimate					13,027.80
HEAD VIII - POST OFFICE AND TELEGRAPHS					
1. Postal	2,000,000.00		2,182,701.37		182,701.37
2. Telecommunications			319,998.09		319,998.09
	2,000,000.00		2,502,699.46		502,699.46
Net over the Estimate					502,699.46

F. GILES,
 Director of Post and Telecommunications,
 Principal Receiver of Revenue.

HEAD IX - MISCELLANEOUS UNDERTAKINGS					
1. Air Services Charges	150,000.00		174,842.65		24,842.65
	150,000.00		174,842.65		24,842.65
Net over the Estimate					24,842.65

G.A. PHILLIPS
 Director of Civil Aviation,
 Principal Receiver of Revenue.

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Statement 26

MINISTRY OF WORKS AND HYDRAULICS
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 35 - MINISTRY OF WORKS HYDRAULICS					
ESTABLISHMENT					
1. Personal Emoluments	2,621,152.00	2,621,154.00	1,839,582.58	781,571.42	
2. Transport and Travelling ..	236,000.00	236,000.00	227,874.83	8,125.17	
3. Miscellaneous	11,500.00	11,500.00	11,466.83	33.17	
4. Periodicals and Publications ..	3,000.00	3,000.00	2,921.33	78.67	
5. Telegrams	500.00	500.00	256.55	243.45	
6. Telephones	18,000.00	30,000.00	24,041.01	5,958.99	
7. Materials and Instruments..					
Drawing and Surveying ..	44,000.00	44,000.00	35,101.62	8,898.38	
8. Maintenance and Operation of Vehicles	69,500.00	69,500.00	38,202.83	31,297.17	
9. Maintenance & Operation Water Transport	5,000.00	5,000.00	4,865.57	134.43	
10. Maintenance & Operation of Electrical Plants ..	110,300.00	110,300.00	69,713.32	40,586.68	
11. Expenses of Trainees ..	25,000.00	25,000.00	6,323.53	18,676.47	
12. Registers, Forms and Servicing Accounting Machines	5,000.00	6,000.00	4,542.23	1,457.77	
13. Repairs to Typewriters and Adding Machines	2,200.00	3,000.00	2,142.93	857.07	
14. Printing of Reports Micro Filming etc.	9,000.00	9,000.00	1,159.92	7,840.08	
15. Hydrographic Surveys	75,000.00	75,000.00	69,498.00	5,802.00	
16. Engineering Surveys	72,000.00	72,000.00	59,159.28	12,840.72	
17. Contribution to Commonwealth Road Research Section ..	3,408.00	3,408.00		3,408.00	
18. Contribution to International Commission on Drainage and Irrigation	1,700.00	5,890.00	543.32	5,346.68	
19. Contribution to Caribbean Meteorological Service ..	13,000.00	13,000.00	11,079.28	1,920.72	
20. Contribution to Institute of Tropical Meteorology	11,800.00	17,400.00	6,365.09	11,034.91	
21. Maintenance & Operation of Data Processing Machines		90,000.00	93,274.29	66,725.71	
	3,337,060.00	3,450,652.00	2,437,814.34	1,012,837.66	
101. Appropriation Made Under Sub-head 30 of Division XV	900,000.00	900,000.00			900,000.00
	2,437,060.00	2,550,652.00	2,437,814.34	1,012,837.66	900,000.00
Deduct over the Estimate ..				900,000.00	
Net under the Estimate ..				112,837.66	
Issues from Consolidated Fund			2,550,651.00		
Expenditure for 1967			2,437,814.34		
Due to Consolidated Fund ..			112,836.66		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT					
1. Maintenance of Public Buildings	700,000.00	750,000.00	731,522.22	18,477.78	
2. Lighting Sea Wall, Camp Road and Vissenge Road	6,000.00	6,000.00	4,687.10	1,312.90	
3. Burial Grounds	1,500.00	1,500.00	765.45	734.55	
4. Maintenance of Furniture for Quarters and Offices	30,000.00	35,000.00	28,646.69	6,353.31	
5. Historic Sites, Ancient Build- ings and Landmarks	3,000.00	3,000.00	569.47	2,430.53	
6. Maintenance of Compounds and Paths	90,000.00	125,000.00	93,987.50	31,012.50	
7. Electric Power and Lighting of Buildings	200,000.00	250,000.00	235,501.22	14,498.78	
8. Rental of Premises	55,000.00	75,000.00	62,840.69	12,159.31	
9. Miscellaneous Expenses, Government House, New Anster- dam and Jurors Quarters, Suddie	5,000.00	5,000.00	3,074.22	1,925.78	
10. Roads	1,400,000.00	1,500,000.00	1,420,524.27	79,475.73	
11. Interior Trails	60,000.00	60,000.00	52,838.17	7,161.83	
12. Maintenance and Operation Materials Laboratory	25,000.00	25,000.00	18,546.60	6,453.40	
13. Maintenance and Running Expenses	115,000.00	115,000.00	110,361.20	4,638.80	
14. Lorry Transportation Recurrent Services	325,000.00	325,000.00	254,688.78	70,311.22	
15. Stone Crushing Plant Makouria	5,000.00	5,000.00	10,577.60	15,577.60	
16. Pumping Stations	70,000.00	70,000.00	47,238.81	22,761.19	
17. Maintenance of Plant & Equipment	416,000.00	418,000.00	313,550.61	102,449.39	
18. Maintenance River Defences	34,000.00	34,000.00	24,074.39	9,925.61	
19. Sea Defences Maintenance and Reconditioning	237,000.00	237,000.00	226,143.30	10,856.70	
20. Maintenance of Drainage and Irrigation Works in other than Declared Areas	90,000.00	90,000.00	73,000.24	16,999.76	
21. Maintenance of Trenches, Lands Georgetown	5,000.00	5,000.00	4,712.99	287.01	
22. Rivers Creeks, Stellings etc.	45,000.00	45,000.00	38,888.31	6,111.69	
23. Maintenance of Drainage outfall Public Works Department Yard and Electric Pumps	5,000.00	5,000.00	4,956.56	43.44	
24. Maintenance of Artesian well and Distribution Lines	180,000.00	210,000.00	209,542.86	457.14	
25. Maintenance and operation of overhead tanks Government Buildings	15,525.00	15,525.00	14,289.68	1,235.32	
26. Unallocated Stores	1.00	1.00	139,394.53	139,395.53	
27. Freight and Handling Charges	10,000.00	11,000.00	9,554.83	445.17	
28. Atkinson Field Maintenance of Wages Central Stores Workshop etc.	284,000.00	300,000.00	317,773.64	+2,226.36	
29. Subordinate staff, Gatekeepers, Watchmen & Cleaners	184,000.00	184,000.00	170,233.13	13,766.87	
30. Rates on Government Properties	200,000.00	340,000.00	340,708.76	291.24	
31. Water Supply, Government Institutions, Georgetown and New Amsterdam	475,000.00	475,000.00	470,670.40	4,329.60	
32. Sewerage Service to Government Properties outside Northern Boundary of Georgetown	20,000.00	20,000.00	19,138.83	861.17	
33. Special Grants to Drainage and Irrigation Board in Lieu of rates on area incompletely served in the Mahaicony/ Abari Drainage and Irrigation Area	3,000.00	3,000.00	1,500.00	1,500.00	
	10,654.00	10,654.00	10,654.00		

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Statement 26 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT (CONT'D)					
<i>Brought Forward ..</i>					
35. Special Grants to Drainage and Irrigation Areas to reduce Rates Assessments	447,496.00	447,496.00	438,453.53	9,042.47	
36. Payment of Rates on Unalienated Crown Lands in the Vergenoegen Bonasika Drainage & Irrigation Area	40,371.00	40,371.00	40,371.00		
37. Payment of Rates on Unalienated Crown Lands in the Potosi Kamuni Drainage and Irrigation Area	5,049.00	5,049.00	4,547.83	501.17	
38. Payment of Rates on Unalienated Crown Lands in the Tapakuma Drainage and Irrigation Area	45,809.00	45,809.00	35,999.22	9,809.78	
39. Maintenance & Operation of Main and Subsidiary Drainage & Irrigation Works at Hague W. C. Demerara	12,500.00	12,500.00	8,225.98	4,274.02	
40. Maintenance and Operation of Subsidiary Drainage & Ir- rigation Works at Windsor Forest La Jalousie W. C. Dem.	12,500.00	12,500.00	9,715.47	2,784.53	
	5,968,405.00	6,375,405.00	5,702,525.82	672,879.18	
Net under the Estimate				672,879.18	
Issues from Consolidated Fund. Expenditure for 1967			6,375,405.00		
Due to Consolidated Fund			5,702,525.82		
			672,879.18		

G. M. MARSHALL
Permanent Secretary,
Ministry of works and Hydraulics.
Accounting Officer.
3rd February, 1969.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XV - MINISTRY OF WORKS AND HYDRAULICS					
1. Boerasirie Internal Works Jacob's Lust Georgia					
2. Tapakuma	85,000.00	92,000.00	61,878.07	30,121.93	
3. Mara/Torani	100,000.00	100,000.00	76,488.64	23,511.36	
4. Black Bush Front Lands	85,000.00	85,000.00	60,911.00	24,089.00	
5. Mahaicony Abary	10,000.00	10,000.00	5,879.03	4,120.97	
6. Miscellaneous Works and Equipment	200,000.00	200,000.00	136,789.56	63,210.44	
7. Crabwood Creek, Southwards ..					
8. Surveys	10,000.00	10,000.00	6,853.44	3,146.56	
9. Canje Basin, Dam, Pumps, roads, etc.					
10. Parika/Bartica Road					
11. East Bank Roads	60,000.00	60,000.00	56,522.96	3,477.04	
12. Essequibo Roads	750,000.00	1,050,000.00	1,026,974.11	23,025.89	
13. East coast Roads	1,400,000.00	1,700,000.00	1,681,366.21	18,633.79	
14. West Demerara roads	60,000.00	60,000.00	57,195.35	2,804.65	
15. Georgetown Roads	100,000.00	100,000.00	70,129.55	29,870.45	
16. Corentyne roads		235,000.00	184,423.67	50,576.33	
17. Interior Roads					
18. Atkinson Field/Mackenzie Road	7,000,000.00	7,000,000.00	5,014,399.41	1,985,600.59	
19. New Roads, Surveys and Construc- tion	50,000.00	70,000.00	66,277.15	3,722.85	
20. Roadmaking Equipment	400,000.00	400,000.00	347,942.00	52,058.00	
21. Public Officers Housing	300,000.00	300,000.00	75,649.12	224,350.88	
22. Block of government Offices on Site of McInroy Building ..					
23. Bank of Guyana Building	50,000.00	349,020.00	355,746.66		6,726.66
24. Additional Office Facilities - Ministry of works and Hydraulics		16,000.00	15,846.64	153.36	
25. Re-build Workshop and Ancillary Works at Ruimveldt	100,000.00	110,000.00	99,386.27	10,613.73	
26. Other Buildings - Minor Works, etc	250,000.00	315,000.00	293,922.12	21,077.88	
27. Sea and River Defences	1,500,000.00	3,035,000.00	2,435,888.92	599,111.08	
28. Water Supply	400,000.00	400,000.00	348,977.51	51,022.49	
29. Hydroelectric Power Surveys ..	575,000.00	575,000.00	335,196.19	239,803.81	
30. Staff and Services Development Projects	975,000.00	975,000.00	562,636.36	412,363.64	
31. Purchase of Equipment	100,000.00	732,000.00	455,696.60	276,303.40	
32. Purchase of Office Equipment, etc.	75,000.00	105,000.00	97,677.62	7,322.38	
33. Hydrometeorology	140,000.00	140,000.00	132,144.95	7,855.05	
34- Stone Crushing Plant - Makouria					
35. Purchase of Furniture	55,000.00	55,000.00	54,852.26	147.74	
36. Water Supply Atkinson Field ..		25,000.00	22,950.79	2,049.21	
	14,830,000.00	18,304,020.00	14,140,602.16	4,170,144.50	6,726.66
Deduct over the Estimate				6,726.66	
Net under the Estimate				4,163,417.84	
Issues from Consolidated Fund ..			11,552,064.00		
Expenditure for 1967			14,140,602.16-		
Due to Consolidated fund			2,588,538.16-		

G. A. MARSHALL
Permanent Secretary,
Ministry of Works and Hydraulics
Principal Receiver of Revenue
3rd February, 1969.

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Statement 26-continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
19. Electrical Inspections	11,000.00		17,497.09		6,497.09
20. Supply of Electricity	11,000.00		6,405.78	4,594.22	
21. Canje Bridge	1,500.00		1,919.91		419.91
22. Sale of Stores.. ..	2,500.00		3,967.61		1,467.61
23. Miscellaneous	22,000.00		21,483.71	516.29	
	48,000.00		51,274.10	5,110.51	8,384.61
Deduct under the Estimate ..					5,110.51
Net over the Estimate					3,274.10
HEAD VI - RENTS, ROYALTIES, ETC.					
27. Other	145,000.00		165,357.96		20,357.96
	145,000.00		165,357.96		20,357.96
Net over the Estimate					20,357.96
HEAD IX-MISCELLANEOUS UNDER- TAKINGS					
2. Atkinson Field Sale of Electricity	10,000.00		52,448.50		42,448.50
3. Atkinson Field Miscellaneous Revenue	5,000.00		19,003.61		14,003.61
	15,000.00		71,452.11		56,452.11
Net over the Estimate					56,452.11

HEAD IX - MISCELLANEOUS UNDER-
TAKINGS

8. Machinery Hire Pool Charges

G. A. MARSHALL
Permanent Secretary,
Ministry of Works and Hydraulics
Accounting Officer
3rd February, 1969.

MINISTRY OF EDUCATION Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF EDUCATION					
1. Personal Emoluments	498,090.00	528,091.00	533,935.23		5,844.23
2. Transport & Travelling	56,000.00	56,000.00	51,325.31	4,674.69	
3. Miscellaneous	10,000.00	10,000.00	9,433.86	566.14	
4. Library	900.00	900.00	812.66	87.34	
5. Telegrams	750.00	750.00	718.01	31.99	
6. Telephones	15,000.00	35,000.00	31,894.80	3,105.20	
7. Uniforms	1,230.00	1,230.00	627.79	602.21	
8. Clerical Assistance District Offices	15,000.00	15,000.00	14,045.19	954.81	
9. Expenses National Council for Education	100.00	100.00		100.00	
10. Guyana Scholarships	45,522.00	47,522.00	36,765.59	10,756.41	
11. Scholarships and Exhibitions to Secondary Schools School - Certificate County, Berbice High School, Amerindian John Wray and Centenary	38,000.00	38,000.00	32,670.52	5,329.48	
12. Free Places Secondary Schools	35,600.00	35,600.00	25,192.12	10,407.88	
13. Education of Blind	9,800.00	9,800.00	8,581.62	1,218.38	
14. Evening Courses in Science and other Subjects	39,000.00	39,000.00	26,852.49	12,147.51	
15. History and Culture	54,000.00	54,000.00	49,474.92	4,525.08	
16. Lease of Land	3,000.00	3,000.00	159.02	2,840.98	
17. Publications unit Printing and Publication of Materials.. . . .	8,000.00	8,000.00	6,738.55	1,261.45	
18. Broadcast to Schools	53,000.00	53,000.00	50,059.18	2,940.82	
19. Expenses Film Censorship	4,490.00	4,490.00	3,531.46	958.54	
20. Sports Training	10,000.00	10,000.00	6,663.49	3,336.51	
21. Sports and Games	27,000.00	29,500.00	25,466.06	4,033.94	
22. Preservation of Archives	2,000.00	2,000.00	468.05	1,531.95	
23. School for Handicapped Children	7,000.00	7,000.00	350.00	6,650.00	
24. University of the West Indies Contribution to the Expenses of	302,400.00	302,400.00	302,400.00		
25. Exhibition Fund, University of Guyana	1,000.00	1,000.00	1,000.00		
26. Students Contingencies Fund	5,420.00	5,420.00	5,112.00	308.00	
27. West Indian Students, Centre U.K. Contribution to	6,975.00	6,975.00	10,330.40		3,355.40
28. British Council Office for Welfare of Students in Eire Contribution to	1,104.00	1,104.00	1,104.00		
29. Public Free Library	180,000.00	180,000.00	135,000.00	45,000.00	
30. Museum Committee Royal Agri- culture and Commercial Society Museum and Zoologi- cal Gardens	101,000.00	101,000.00	101,000.00		
31. Board of Trustees, Georgetown Cultural Centres	5,000.00	5,000.00	2,657.76	2,342.24	
32. Subsidy, Publications by Guyanese Authors	1,000.00	1,000.00			
33. Grant to Voluntary Organisations	2,000.00	4,000.00	4,000.00		
34. Grant towards Operation of St. Ignatius Hostel	4,800.00	4,800.00	2,833.06	1,966.94	
35. Grant in aid to the Fredericks School of Home Economics	10,000.00	10,000.00	8,883.34	1,116.66	
36. Grant, University of Guyana	664,000.00	700,000.00	700,000.00		

Statement 27-continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF EDUCATION (CONT'D)					
<i>Brought Forward</i>					
37. Grant to Students	2,000.00	2,000.00	369.70	1,630.30	
38. Grant to Aided Secondary Schools	514,000.00	514,000.00	465,721.14	48,278.86	
39. Training of Civil Servants ..	5,000.00	5,000.00	4,747.47	252.53	
40. Independence Scholarships ..		16,000.00	9,103.22	6,896.78	
41. Ex Gratia Payment in Respect of C.E. Denbow ,, .. .		2,727.00	1,363.20	1,363.80	
42. Contribution to Commonwealth Education Liason Committee ..		1,200.00		1,200.00	
43. Contribution to U.N.E.S.C.O. ..		23,350.00	23,391.92		41.92
	2,739,181.00	2,874,959.00	2,694,783.13	189,417.42	9,241.55
Deduct over the Estimate ..				9,241.55	
Net under the Estimate				180,175.87	
Issues from Consolidated Fund Expenditure for 1967			2,860,621.00		
Due to Consolidated Fund			2,694,783.13-		
			165,837.87		
HEAD 38 - MINISTRY OF EDUCATION - IN-SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Emoluments	97,642.00	97,642.00	66,861.60	30,780.40	
2. Transport & Travelling	9,000.00	9,000.00	5,320.49	3,679.51	
3. Miscellaneous	1,000.00	1,000.00	757.52	242.48	
4. Library	2,000.00	2,000.00	1,184.26	815.74	
5. Books and Educational Supplies	2,500.00	2,500.00	2,278.30	221.70	
6. Furniture, Equipment and Materials	3,000.00	3,000.00	2,275.15	724.85	
	115,142.00	115,142.00	78,677.32	36,464.68	
Net under the Estimate				36,464.68	
Issues from Consolidated Fund Expenditure for 1967			115,142.00		
Due to Consolidated Fund			78,677.32-		
			36,464.68		
HEAD 39 - MINISTRY OF EDUCATION - PRIMARY, ALL AGE AND SECONDARY SCHOOLS					
1. Personal Emoluments	10,400,000.00	10,700,000.00	10,193,916.79	506,083.21	
2. Grants to A. Aided Schools Maintenance Equipment Supplies and Materials Stationery and Man- ual Work Maintenance of School Buildings Sanitation Printing of School Records Miscellaneous					

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 39 - MINISTRY OF EDUCATION -PRIMARY, ALL AGE AND SECONDARY SCHOOLS	\$	\$	\$	\$	\$
Honoraria to Correspondents					
B. Hindu & Muslim Organisations					
Teaching of Languages	231,468.00	231,468.00	202,885.47	28,582.53	
3. Cleaning of Government Schools ..	40,000.00	60,000.00	59,706.40	293.60	
4. Supplies to Government Schools ..	55,000.00	55,000.00	44,402.78	10,597.22	
5. Uniforms etc. for Janitors Caretakers of Government Schools	500.00	500.00	377.94	122.06	
6. Bicycle Allowance to Janitors Care- takers of Government Schools ..	200.00	200.00	194.10	5.90	
7. Courses for Teachers	9,000.00	24,000.00	7,524.27	16,475.73	
8. Upkeep Schools, Recreation Grounds Wages etc.	3,000.00	3,000.00	3,099.62		99.62
9. Examinations	95,000.00	95,000.00	92,091.08	2,908.92	
10. Removal Expenses of Teachers ..	5,000.00	5,000.00	3,835.29	1,164.71	
11. Travelling Expenses of Teachers in the Interior.. .. .	20,000.00	27,000.00	25,752.59	1,247.41	
12. School Feeding Scheme	130,000.00	130,000.00	108,336.67	21,663.33	
13. Libraries for Teachers and Schools	15,000.00	15,000.00	14,352.79	647.21	
14. Ex Gratia Payments to Mr. S. Gomes		600.00	600.00		
	11,004,168.00	11,346,768.00	10,757,075.79	589,791.83	99.62
Deduct over the Estimate				99.62	
Net under the Estimate				589,692.21	
Issues From Consolidated Fund ..			11,346,768.00		
Expenditure for 1967			10,757,075.79		
Due to Consolidated Fund			589,692.21		
HEAD 40 - MINISTRY OF EDUCATION- PRACTICAL INSTRUCTION CENTRES					
1. Personal Emoluments	284,580.00	284,580.00	272,613.66	11,966.34	
2. Equipment, Materials etc. Home Economics & Handicraft Centres and Departments	90,000.00	90,000.00	83,207.77	6,792.23	
3. Materials, Equipment, Books Handicraft Classes	3,000.00	3,000.00	2,350.27	649.73	
4. Equipment for Science Teaching and Science Museum	29,500.00	29,500.00	27,814.99	1,685.01	
	407,080.00	407,080.00	385,986.69	21,093.31	
Net under the Estimate				21,093.31	
Issues from Consolidated Fund Expenditure for 1967			407,080.00		
Due to Consolidated Fund			385,986.69		
			21,093.31		
HEAD 41 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE PRE SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Emoluments	140,360.00	140,360.00	136,132.72	4,227.28	
2. Transport & Travelling	2,500.00	2,500.00	1,728.83	771.17	
3. Miscellaneous	1,500.00	1,500.00	1,790.77		290.77
4. Books and Educational Supplies	7,000.00	7,000.00	9,851.27		2,851.27
5. Library	3,000.00	3,000.00	2,202.80	797.20	
6. Furniture, Equipment and Materials	7,000.00	7,000.00	4,226.48	2,773.52	

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Statement 27 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 41 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE PRE SERVICE TEACHER TRAINING PROGRAMME (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
7. Electricity	2,000.00	2,000.00	1,514.43	485.57	
8. Fellowships to Pre Service Students	10,000.00	10,000.00	9,550.00	450.00	
	173,360.00	173,360.00	166,997.30	9,504.74	3,142.04
Deduct over the Estimate ..				3,142.04	
Net under the Estimate .. .				6,362.70	
Issues from Consolidated Fund Expenditure for 1967 .. .			173,360.00		
			166,997.30-		
Due to Consolidated Fund ..			6,362.70		
HEAD 42 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE					
1. Personal Emoluments	292,124.00	292,125.00	283,147.99	8,977.01	
2. Transport & Travelling .. .	2,500.00	2,500.00	2,236.31	263.69	
3. Miscellaneous	750.00	750.00	879.94		129.94
4. Library	1,000.00	1,000.00	227.93	772.07	
5. Labour	8,000.00	8,000.00	8,706.68		706.68
6. Materials, Equipment, Books etc.	45,000.00	45,000.00	55,959.09		10,959.09
7. Power and Lighting	9,000.00	10,000.00	9,534.85	465.15	
	358,374.00	359,375.00	360,692.79	10,477.92	11,795.71
Deduct under the Estimate ..					10,477.92
Net over the Estimate .. .					1,317.79
Issues from Consolidated Fund Expenditure for 1967 .. .			359,375.00		
Due to Consolidated Fund ..			360,692.79-		
			1,317.79-		
HEAD 43 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS					
1. Personal Emoluments	71,169.00	71,169.00	78,364.71		7,195.71
2. Transport & Travelling .. .	400.00	700.00	366.91	333.09	
3. Miscellaneous	1,300.00	1,300.00	1,055.66	244.34	
4. Books and Materials	12,000.00	12,000.00	11,254.02	745.98	
5. Maintenance of Equipment ..	1,500.00	1,500.00	1,257.51	242.49	
6. Power and Lighting	1,600.00	1,600.00	1,528.72	71.28	
7. Part Time Courses	5,000.00	5,000.00	4,907.50	92.50	
8. Evening Classes Rural Areas	5,000.00	5,000.00	3,152.99	1,847.01	
9. Exhibition Expenses	200.00	200.00	36.82	163.18	
	98,169.00	98,469.00	101,924.84	3,739.87	7,195.71
Deduct under the Estimate ..					3,739.87
Net over the Estimate .. .					3,455.84
Issues from Consolidated Fund Expenditure for 1967 .. .			98,469.00		
Due to Consolidated Fund ..			101,924.84-		
			3,455.84-		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 44 - MINISTRY OF EDUCATION QUEEN'S COLLEGE					
1. Personal Emoluments	290,077.00	290,077.00	276,208.12	13,868.88	
2. Transport & Travelling	250.00	250.00	135.79	114.21	
3. Miscellaneous	3,000.00	3,000.00	2,596.94	403.06	
4. Educational Supplies, Equipment and Apparatus	13,000.00	13,000.00	11,767.20	1,232.80	
5. Furniture	200.00	200.00	197.25	2.75	
6. Electric Power & Maintenance of Electrical Equipment	4,800.00	4,800.00	4,647.93	152.07	
7. Maintenance of Grounds	500.00	500.00	522.37		22.37
8. Cadet Company	2,000.00	2,000.00	1,934.77	65.23	
9. Uniform Allowance for Officers of Cadet Company	100.00	100.00		100.00	
10. Queen's College Scholarship	300.00	300.00	66.67	233.33	
11. Repairs to Building	250.00	250.00	242.74	7.26	
	314,477.00	314,477.00	298,319.78	16,179.59	22.37
Deduct over the Estimate				22.37	
Net under the Estimate				16,157.22	
Issues from Consolidated Fund Expenditure for 1967			314,477.00		
Due to Consolidated Fund			298,319.78		
			16,157.22		
HEAD 45- MINISTRY OF EDUCATION BISHOP'S HIGH SCHOOL					
1. Personal Emoluments	217,242.00	217,243.00	198,176.43	19,066.57	
2. Transport & Travelling	250.00	250.00	209.70	40.30	
3. Miscellaneous	500.00	500.00	537.04		37.04
4. Supplies & Equipment	10,000.00	10,000.00	6,777.25	3,222.75	
5. Furniture	2,000.00	2,000.00	1,456.39	543.61	
6. Electricity	1,400.00	1,400.00	1,680.30		280.30
7. Maintenance of Grounds	400.00	400.00	376.16	23.84	
8. Scholarship Maintenance Grants	600.00	600.00	373.35	226.65	
	232,392.00	232,393.00	209,586.62	23,123.72	317.34
Deduct over the Estimate				317.34	
Net under the Estimate				22,806.38	
Issues from Consolidated Fund Expenditure for 1967			232,393.00		
Due to Consolidated Fund			209,586.62		
			22,806.38		

Statement 27 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 46 - MINISTRY OF EDUCATION - ANNA REGINA SECONDARY SCHDOL					
1. Personal Emoluments	59,869.00	59,869.00	44,993.68	14,875.32	
2. Transport and Travelling .. .	250.00	250.00	210.92	39.08	
3. Miscellaneous	1,000.00	1,000.00	1,186.72		186.72
4. Supplies and Equipment .. .	2,250.00	2,250.00	1,551.38	698.62	
5. Furniture	500.00	500.00	480.97	19.03	
6. Maintenance of Grounds .. .	250.00	250.00	171.11	78.89	
	64,119.00	64,119.00	48,594.78	15,710.94	186.72
Deduct over the Estimate .. .				186.72	
Net under the Estimate .. .				15,524.22	
Issues from Consolidated Fund Expenditure for 1967 .. .			64,119.00		
Due to Consolidated Fund .. .			48,594.78		
			15,524.22		
HEAD 47 - MINISTRY OF EDUCATION - BERBICE HIGH SCHOOL					
1. Personal Emoluments .. .	151,654.00	151,654.00	48,907.24	102,746.76	
2. Transport and Travelling .. .	500.00	500.00	327.37	172.63	
3. Miscellaneous	500.00	500.00	128.21	371.79	
4. Supplies and Equipment .. .	9,000.00	9,000.00	5,967.89	3,032.11	
5. Furniture	2,000.00	2,000.00		2,000.00	
6. Electricity	900.00	900.00	175.15	724.85	
7. Maintenance of Grounds .. .	400.00	400.00		400.00	
	164,954.00	164,954.00	55,505.94	109,448.06	
Net under the Estimate .. .				109,448.06	
Issues from Consolidated Fund			164,954.00		
Expenditure for 1967 .. .			55,505.94		
Due to Consolidated Fund .. .			109,448.06		

J. S. DOUGLAS
Permanent Secretary
Ministry of Education
Ministry of Education
Accounting Officer.

Appropriation Account—continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVI - MINISTRY OF EDUCATION					
1. Primary, All-Age and Secondary	600,000.00	600,000.00	550,173.50	49,826.50	
2. Ruimveldt T.U.C. All-Age School	160,000.00	160,000.00	123.89	159,876.11	
3. All -Age Science, Home Economics and Handicraft Facilities	36,000.00	36,000.00	25,843.89	10,156.11	
4. Teachers Training College ..	8,000.00	8,000.00		8,000.00	
5. Handicapped Children	5,000.00	5,000.00	5,000.00		
6. Teachers, Houses	27,000.00	27,000.00	23,164.87	3,835.13	
7. Amerindian Education	15,000.00	15,000.00	9,174.66	5,825.34	
8. School Libraries	4,000.00	4,000.00	3,836.29	163.71	
9. Audio-Visual Aids	4,000.00	4,000.00	4,680.90		680.90
10. Furniture	75,000.00	75,000.00	74,261.98	738.02	
11. Physical Education	5,000.00	5,000.00	4,761.04	238.96	
12. Other Equipment	5,000.00	5,000.00	4,386.35	613.65	
13. Technical Institute, New Amsterdam	200,000.00	200,000.00		200,000.00	
14. Technical Institute, Anna Regina	15,000.00	15,000.00	6,269.00	8,731.00	
15. University of Guyana	1,480,000.00	1,480,000.00	374,783.90	1,105,216.10	
16. Technical Institute, Georgetown	20,000.00	20,000.00	6,823.67	13,176.33	
17. Conditional Scholarships and Training Courses	250,000.00	250,000.00	315,141.43		65,141.43
18. Loans to Students	300,000.00	300,000.00	242,053.36	57,946.64	
19. Purchase of Berbice High School	85,000.00	85,000.00	65,384.70	19,615.30	
20. Grant to Mackenzie High School	18,000.00	18,000.00	10,000.00	8,000.00	
21. Purchase of School Sites ..		5,500.00	5,500.00		
22. Grant to Public Free Library		1,805.00		1,805.00	
23. Grant to University of Guyana		60,000.00	60,000.00		
24. Purchase of Books		780,000.00	780,000.00		
25. Extension of Government Technical Institute		40,000.00		40,000.00	
26. Charlestown Government Secondary School		110,000.00	56,449.23	53,550.77	
	3,312,000.00	4,309,305.00	2,627,812.66	1,747,314.67	65,822.33
Deduct over the Estimate ..				65,822.33	
Net under the Estimate ..				1,681,492.34	
Issues from Consolidated Fund Expenditure for 1967			2,764,305.00		
Due to Consolidated Fund ..			2,627,812.66		
			136,492.34		

J. S. DOUGLAS
Permanent Secretary,
Ministry of Education,
Accounting Officer,

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Statement 27-continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
24. Carnegie School of Home Economics	5,000.00		6,248.09		1,248.09
25. Technical Institute	24,000.00		22,567.71	1,432.29	
26. Film Censorship Board	5,000.00		6,543.54		1,543.54
27. Miscellaneous	13,700.00		16,851.37		3,151.37
	47,700.00		52,210.71	1,432.29	5,943.00
Deduct under the Estimate					1,432.29
Net over the Estimate ..					4,510.71

J. S. DOUGLAS
 Permanent Secretary,
 Ministry of Education,
 Principal Receiver of Revenue

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MINISTRY OF HEALTH Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 48 - MINISTRY OF HEALTH					
1. Personal Emoluments	191,158.00	194,554.00	188,457.08	6,096.92	
2. Transport and travelling ..	7,000.00	7,000.00	6,179.59	829.41	
3. Telegrams	800.00	1,000.00	810.36	189.64	
4. Telephones	15,000.00	15,000.00	13,659.28	1,340.72	
5. Sanitation Public Offices ..	800.00	800.00	716.00	84.00	
6. Pharmacy and Poisons Board Expenses of	17,000.00	17,000.00	11,627.54	5,372.46	
7. Contribution towards King George V Municipal Welfare Centre	5,000.00	5,000.00	5,000.00		
8. London School of Hygiene and Tropical Medicine The Bureau of Hygiene and Tropical Diseases	1,440.00	1,440.00	1,440.00		
9. Grant to Infant Welfare and Maternity League	100,000.00	100,000.00	99,947.74	52.26	
10. Contribution to Pan American Health Organisation	20,000.00	20,406.00	20,441.86		35.86
11. Contribution to British Empire Cancer Campaign	480.00	480.00	480.00		
12. Contribution to British Empire Leprosy Relief Association	240.00	240.00	240.00		
13. Grant to B.W.I. Board of Examiners, Royal Society for the Promotion of Health	300.00	600.00		600.00	
14. Convalescent Home for Children	26,000.00	26,000.00	26,000.00		
15. Guyana Society for the Prevention and Treatment of Tuberculosis	20,000.00	20,000.00	20,000.00		
16. Distribution by Guyana Red Cross of U.S.A. I.D. Foodstuff	25,000.00	25,000.00	25,000.44		44
17. Handicapped Children Contribution to Maintenance of	5,000.00	5,000.00	5,000.00		
18. Contribution to Virus Research Laboratory, Trinidad ..	7,500.00	8,424.00	8,424.00		
19. Grant to Pilgrim Holiness Church for Medical Work in Interior Areas	3,324.00	3,324.00	2,493.00	831.00	
20. Contribution to Standing Advisory Committee for Medical Research in the British Caribbean	3,000.00	3,000.00	2,640.68	359.32	
21. Contribution to W.H.O.		57,483.00	57,487.88		4.88
	449,042.00	511,751.00	496,036.45	15,755.73	41.18
Deduct over the Estimate ..				41.18	
Net under the Estimate				15,714.55	
Issues from Consolidated Fund Expenditure for 1967			511,751.50		
Due to Consolidated Fund ..			496,036.45		
			15,714.55		

Statement 28 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 49 - MINISTRY OF HEALTH - MEDICAL					
1. Personal Emoluments	1,504,398.00	1,504,399.00	1,446,370.89	58,028.11	
2. Transport & Travelling	114,500.00	114,500.00	112,283.25	2,216.75	
3. Miscellaneous	3,900.00	3,900.00	3,652.60	247.40	
4. Uniforms	12,000.00	12,000.00	11,401.46	598.54	
5. Medical Library	4,000.00	4,000.00	2,810.28	1,189.72	
6. Maintenance of Vehicles	2,000.00	2,000.00	1,581.34	418.66	
7. Maintenance of Compuunds	12,000.00	12,000.00	11,034.66	965.34	
8. Equipment and Supplies P.H.I. S etc	4,600.00	4,600.00	2,308.21	2,291.79	
9. Rent of Quarters	780.00	780.00	90.00	690.00	
10. Health Centres	8,000.00	10,000.00	8,945.20	1,054.80	
11. Mosquito Control Service	260,000.00	283,500.00	274,701.74	8,798.26	
12. B.C.G. Programme	5,000.00	5,000.00	4,689.01	310.99	
13. Environmental Sanitation	1,500.00	1,500.00	10.36	1,489.64	
14. Health Education	3,500.00	3,500.00	1,768.05	1,731.95	
15. Post Mortem Examination	2,000.00	2,500.00	2,420.60	79.40	
16. Notification of Infectious Diseases	100.00	100.00		100.00	
17. Dental Treatment for School Children	5,200.00	5,200.00	1,393.25	3,806.75	
18. Training & in Service Education for Public Health Inspectors and Health Visitors	30,000.00	30,000.00	170.61	29,829.39	
19. Health Exhibits	2,000.00	2,000.00	1,427.85	572.15	
20. Milk and food Samples	500.00	500.00	229.09	270.91	
21. Quarantine and Port Health	2,000.00	2,000.00	1,188.83	811.17	
22. Medical Board, Miscellaneous Expenses	250.00	250.00	2.83	247.17	
23. U.S.A.I.D. Surplus food Distribution Scheme	45,000.00	45,000.00	25,793.59	19,206.41	
24. Payment of Lease to Diocese of Guyana	110.00	110.00		110.00	
25. Polio Rehabilitation	35,000.00	45,000.00	38,699.65	6,300.35	
	2,058,338.00	2,094,339.00	1,952,973.35	141,365.65	
Net under the Estimate				141,365.65	
Issues from Consolidated Fund Expenditure for 1967			2,094,339.00		
Due to Consolidated Fund			1,952,973.35		
			141,365.65		
HEAD 50 - MINISTRY OF HEALTH BACTERIOLOGICAL					
1. Personal Emoluments	161,955.00	161,955.00	126,476.67	35,478.33	
2. Transport and Travelling	5,000.00	6,185.00	6,018.32	166.68	
3. Miscellaneous	400.00	400.00	410.29		10.29
4. Uniforms	1,500.00	1,500.00	1,271.34	228.66	
5. Books & Publications	500.00	500.00	460.56	39.44	
6. Instruments, Supplies etc.	50,000.00	50,000.00	34,518.21	15,481.79	
7. Electric Current & Fuel	9,000.00	13,000.00	11,036.84	1,963.16	
8. Research Fund	1,500.00	1,500.00	892.18	607.82	
9. Blood Transfusion Service	34,000.00	35,808.00	33,957.59	1,850.41	
10. Post Mortem Fees, Laboratory Attendants	800.00	800.00	579.00	221.00	
	264,655.00	271,648.00	215,621.00	56,037.29	10.29
Deduct over the Estimate				10.29	
Net under the Estimate				56,027.00	
Issues from Consolidated Fund			271,648.00		
Expenditure for 1967			215,621.00		
Due to Consolidated Fund			56,027.00		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 51 - MINISTRY OF HEALTH - X-RAY					
1. Personal Emoluments	78,037.00	84,444.00	84,110.56	333.44	
2. Transport & Travelling	1,000.00	1,000.00	944.12	55.88	
3. Miscellaneous	500.00	500.00	239.65	260.35	
4. Uniforms	600.00	600.00	94.50	505.50	
5. Books and Publications	600.00	600.00	623.58		23.58
6. Electric Current	2,900.00	8,790.00	7,512.13	1,277.87	
7. X - Ray Supplies	46,000.00	50,000.00	50,136.18		136.18
8. Maintenance of X Ray Equipment	3,500.00	5,000.00	4,566.67	433.33	
	133,137.00	150,934.00	148,227.39	2,866.37	159.76
Deduct over the Estimate ..				159.76	
Net under the Estimate ..				2,706.61	
Issues from Consolidated fund Expenditure for 1967			150,934.00		
Due to Consolidated Fund ..			148,227.39-		
			2,706.61		
HEAD 52 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES ETC.					
1. Personal Emoluments	3,720,522.00	3,770,522.00	3,677,256.36	93,265.64	
2. Transport & Travelling	90,000.00	95,043.00	94,901.11	141.89	
3. Miscellaneous	2,000.00	2,000.00	1,814.70	185.30	
4. Dietary	880,000.00	985,600.00	987,792.97		2,192.97
5. Tobacco and Extras	8,000.00	8,000.00	6,070.10	1,929.90	
6. Water Transport	10,000.00	12,000.00	12,262.39		262.39
7. Maintenance and Operation of Vehicles	22,000.00	22,000.00	20,575.49	1,424.51	
8. Furniture and Equipment	35,000.00	41,000.00	32,027.63	8,972.37	
9. Clothing and Bedding	100,000.00	100,000.00	77,107.69	22,892.31	
10. Drugs and Medical Appliances	750,000.00	750,000.00	636,892.77	113,107.23	
11. Sanitary, Fuel and Light ..	225,000.00	295,000.00	279,118.37	15,881.63	
12. Rental of Buildings	2,000.00	2,000.00	1,928.00	72.00	
13. Funerals	6,000.00	9,000.00	6,750.53	2,249.47	
14. Fodder and Harness for Draught Animals	1,000.00	1,000.00	1,044.22		44.22
15. Amusements	2,200.00	3,000.00	1,854.78	1,145.22	
16. Bakery	24,000.00	24,000.00	19,933.29	4,066.71	
17. Upkeep of Grounds and Drainage	20,000.00	20,000.00	19,374.03	625.97	
18. Conveying Sick Persons from Interior to Hospitals ..	20,000.00	40,133.00	35,118.34	5,014.66	
19. Travelling Facilities for Relatives and visitors Best Hospital	3,000.00	3,000.00	191.43	2,808.57	
20. Research work Mahaica Hospital	1,000.00	1,000.00	562.14	437.86	
21. Allowances to Patients and Discharged inmates of Mahaice Hospital	13,500.00	13,500.00	11,686.00	1,814.00	
22. Inmate Labour Mahaica Hospital	190,000.00	202,000.00	211,826.97		9,826.97
23. Contribution towards Travel- ling of Chaplains	408.00	408.00	408.00		
24. Renewal of Bedsteads at Public Hospital	2,000.00	2,000.00	1,906.25	93.75	
25. Travelling Facilities Social Diseases Clinic	1,000.00	1,000.00	323.70	676.30	
26. Medical Facilities old Age Pensioners and Paupers ..	5,000.00	5,000.00	949.40	4,050.60	
27. Printery, Mental Hospitals ..	500.00	500.00	136.11	363.89	
28. Medical & Surgical Appliances for Needy Cases	3,500.00	4,500.00	4,136.78	363.22	
29. Medical Facilities Orealla	2,500.00	2,500.00	2,152.33	347.67	
30. Financial Assistance to Needy Patients	1,000.00	1,480.00	1,479.33	67	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 52 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES					
<i>Brought Forward</i>					
31. Medical Treatment Abroad for Needy Cases	2,000.00	2,000.00	1,405.12	594.88	
	6,143,130.00	6,419,186.00	6,148,986.33	282,526.22	12,326.55
Deduct over the Estimate ..				12,326.55	
Net under the Estimate ..				270,199.67	
Issues from Consolidated Fund Expenditure for 1967			6,419,186.00		
Due to Consolidated Fund ..			6,148,986.33-		
			270,199.67		
HEAD 53 - MINISTRY OF HEALTH - ANALYST					
1. Personal Emoluments	93,058.00	93,058.00	84,676.78	8,381.22	
2. Transport & Travelling	1,200.00	1,344.00	1,268.98	75.02	
3. Miscellaneous	515.00	515.00	494.27	20.73	
4. Library	1,000.00	1,000.00	1,004.52		4.52
5. Chemicals and Apparatus	7,590.00	9,444.00	9,454.59		10.59
	103,273.00	105,361.00	96,899.14	8,476.97	15.11
Deduct over the Estimate				15.11	
Net under the Estimates				8,461.86	
Issues from Consolidated Fund Expenditure for 1967			105,361.00		
Due to Consolidated Fund			96,899.14-		
			8,461.86		
HEAD 54 - MINISTRY OF HEALTH -REGISTRATION, BIRTHS, ETC.					
1. Personal Emoluments	83,276.00	83,276.00	82,732.41	543.59	
2. Transport & Travelling	1,700.00	2,025.00	1,862.29	162.71	
3. Miscellaneous	1,100.00	1,100.00	718.69	381.31	
4. Fees, Divisional Registrars Marriage Officers, Superintendent Registrars, Transcribers of Certificates and Indexing Clerks	20,800.00	20,800.00	17,818.52	2,981.48	
5. Photographic Supplies	760.00	760.00	648.13	111.87	
	107,636.00	107,961.00	103,780.04	4,180.96	
Net under the Estimate				4,180.96	
Issues from Consolidated Fund Expenditure for 1967			107,961.00		
Due to Consolidated Fund			103,780.04		
			4,180.96		

N.L. FRANKER
Permanent Secretary,
Ministry of Health
Accounting Officer.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XVII - MINISTRY OF HEALTH	\$	\$	\$	\$	\$
1. Rural Hospitals, Health Centres, Dispensaries	133,000.00	133,000.00	74,177.39	58,822.61	
2. Suddie Hospital and Parika Health Centre	127,000.00	127,000.00	76,437.21	50,562.79	
3. New Hospital Georgetown ..					
4. Georgetown Hospital Improvements	128,000.00	128,000.00	47,503.92	80,496.08	
5. New Amsterdam Hospital Improvements	14,000.00	14,000.00	3,204.12	10,795.88	
6. Geriatric Unit					
7. Nutritional Survey	98,000.00	98,000.00	18,025.01	79,974.99	
8. Environmental Sanitation Programme	100,000.00	100,000.00	69,979.31	30,020.69	
9. Virus Diagnostic Laboratory ..	12,000.00	12,000.00		12,000.00	
10. Sterilizing Unit					
11. Operating Theatre, Georgetown Hospital					
12. Polio Relief					
13. Anti-Typhoid Trials	8,000.00	8,000.00	5,184.30	2,815.70	
14. Surveys and Investigations ..	10,000.00	10,000.00	8,195.18	1,804.82	
15. Medical Library					
16. Equipment - General	60,000.00	89,400.00	85,864.53	3,535.47	
	690,000.00	719,400.00	388,570.97	330,829.03	
Net under the Estimate				330,829.03	
Issues from Consolidated Fund Expenditure for 1967			719,400.00		
Due to Consolidated Fund			388,570.97-		
			330,829.03		

N. L. FRANKER
 Permanent Secretary,
 Ministry of Health,
 Accounting Officer.

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Statement 28-continued

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
28. Hospitals, Asylums and Dispensaries etc.	150,000.00		172,124.33		22,124.33
29. Government Laboratory	1,600.00		11,205.70		9,605.70
30. Registration of Births etc.	22,000.00		19,372.07	2,627.93	
31. Environmental Sanitation Programme			55.00		55.00
32. Pharmacy and Poisons Board	16,000.00		13,219.48	2,780.52	
33. Miscellaneous	1,500.00		8,506.93		7,006.93
	191,100.00		224,483.51	5,408.45	38,791.96
Deduct under the Estimate					5,408.45
Net over the Estimate					33,383.51

N. L. FRANKER
 Permanent Secretary,
 Ministry of Health,
 Principal Receiver of Revenue

MINISTRY OF HOUSING AND RECONSTRUCTION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 55 - MINISTRY OF HOUSING AND RECONSTRUCTION					
1. Personal Emoluments	221,102.00	221,102.00	184,886.38	36,215.62	
2. Transport & Travelling	23,750.00	23,750.00	23,611.24	138.76	
3. Miscellaneous	4,000.00	4,000.00	3,783.96	216.04	
4. Books and Publications	400.00	400.00	247.18	152.82	
5. Telegrams	200.00	200.00	76.98	123.02	
6. Telephones	7,000.00	7,000.00	5,468.55	1,531.45	
7. Rental of Buildings	3,720.00	3,720.00	3,657.96	62.04	
8. Wages, Government Housing Estates	403,000.00	403,000.00	388,099.17	14,900.83	
9. Materials for Maintenance of Government Housing Estates	95,900.00	95,900.00	86,337.73	9,562.27	
10. Water Supply Government Housing Estates	112,500.00	112,500.00	107,087.50	5,412.50	
11. Water Purification Plant Wismar	28,000.00	28,000.00	23,901.35	4,098.65	
12. Rates and Taxes New Amsterdam	14,000.00	14,000.00	13,545.00	455.00	
13. Lighting Government Housing Estates	38,000.00	38,000.00	37,946.89	53.11	
	951,572.00	951,572.00	878,649.89	72,922.11	
Net under the Estimate			951,572.00	72,922.11	
Issues from Consolidated Fund					
Expenditure for 1967			878,649.89		
Due to Consolidated Fund			72,922.11		
HEAD 56 - MINISTRY OF HOUSING AND RECONSTRUCTION - TOWN & COUNTRY PLANNING					
1. Personal Emoluments	90,168.00	90,168.00	67,273.61	22,894.39	
2. Transport & Travelling	14,100.00	14,100.00	13,692.62	407.18	
3. Miscellaneous	1,500.00	1,500.00	1,405.36	94.64	
4. Field Equipment, Drawing Office Supplies and Publications	8,500.00	8,500.00	6,639.55	1,860.45	
5. Planning Surveys	19,000.00	19,000.00	18,011.41	988.59	
6. Printed Approved Town Planning Schemes	2,250.00	2,250.00	1,080.71	1,169.29	
	135,518.00	135,518.00	108,103.46	27,414.54	
Net under the Estimate			135,518.00	27,414.54	
Issues from Consolidated Fund					
Expenditure for 1967			108,103.46		
Due to Consolidated Fund			27,414.54		

W. O. DOW,

*Permanent Secretary,
Ministry of Housing and
Reconstruction.*

*Accounting Officer
20th January, 1969.*

Statement 29 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION - XVIII MINISTRY OF HOUSING AND RECONSTRUCTION					
1. Land Development Corporation					
2. Purchase and Development of Land	250,000.00	370,000.00	321,005.69	48,994.31	
3. Self-Help Housing	200,000.00	270,000.00	243,600.64	26,399.36	
4. Construction of Houses for Rental	100,000.00	100,000.00	21,932.16	78,067.84	
5. Housing Estates - Miscellaneous Works	50,000.00	50,000.00	48,336.07	1,663.93	
6. Redevelopment of Central Georgetown	350,000.00	350,000.00	304,481.13	45,518.87	
7. Christianburg/ Wismar	100,000.00	100,000.00	64,850.76	35,149.24	
8. Lodge Village	50,000.00	50,000.00	38,408.31	11,591.69	
9. La Penitence	25,000.00	25,000.00	18,649.95	6,350.05	
10. Land for Bonded Warehouse					
11. Staff Development Projects	35,000.00	35,000.00	22,021.54	12,978.46	
12. Relief and Rehabilitation	50,000.00	100,000.00	98,831.30	1,168.70	
13. Purchase of Equipment		25,400.00	17,096.99	8,303.01	
	1,210,000.00	1,475,400.00	1,199,214.54	276,185.46	
Net under the Estimate				276,185.46	
Issues from Consolidated Fund			1,475,400.00		
Expenditure for 1967			1,199,214.54		
Due to Consolidated Fund			276,185.46		

W. O. DOW.

Permanent Secretary,
Ministry of Housing and Reconstruction.
Accounting Officer
20th January, 1969.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD VI - RENTS, ROYALTIES, ETC.					
26. Government Housing Estates	470,000.00		448,606.12	21,393.88	
	470,000.00		448,606.12	21,393.88	
Net under the Estimate				21,393.88	
HEAD XII - SALE OF ASSETS, ETC.					
3. Lands and Houses	280,000.00		307,297.19		27,297.19
	280,000.00		307,297.19		27,297.19
Net over the Estimate					27,297.19

W. O. DOW,

Permanent Secretary,
Ministry of Housing and Reconstruction.
Principal Receiver of Revenue
20th January, 1969

MINISTRY OF LABOUR AND SOCIAL SECURITY Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 57 - MINISTRY OF LABOUR & SOCIAL SECURITY	\$	\$	\$	\$	\$
1. Personal Emoluments	250,611.00	250,612.00	255,546.81		4,934.81
2. Transport & Travelling	30,000.00	32,750.00	33,015.46		265.46
3. Miscellaneous	4,000.00	4,500.00	4,293.48	206.52	
4. Books and Publications	700.00	700.00	463.26	236.74	
5. Telegrams	350.00	350.00	30.51	319.49	
6. Telephones	5,000.00	11,000.00	7,111.10	3,888.90	
7. Factory Ordinance Expenses	200.00	200.00	397.44		197.44
8. Public Utility Undertakings and Public Health Services, Ar- bitration Ordinance, Expenses	300.00	8,300.00	6,532.55	1,767.45	
9. Relief Messengers	8,550.00	8,550.00	8,400.52	149.48	
10. Contribution to the Interna- tional Labour Organisation	51,500.00	51,500.00	46,270.46	5,229.54	
11. Grant to Critchlow Labour Institute		10,000.00	10,000.00		
	351,211.00	378,462.00	372,061.59	11,798.12	5,397.71
Deduct over the Estimate				5,397.71	
Net under the Estimate				6,400.41	
Issues from Consolidated Fund Expenditure for 1967			339,500.00		
Due to Contribution Fund			372,061.59		
			32,561.59		
HEAD 58 - MINISTRY OF LABOUR AND SOCIAL SECURITY EMPLOY- MENT EXCHANGE SERVICE					
1. Personal Emoluments	56,060.00	56,060.00	53,210.05	2,849.95	
2. Transport & Travelling	3,625.00	3,925.00	3,680.72	244.28	
3. Miscellaneous	2,550.00	2,700.00	2,392.06	307.94	
	62,235.00	62,685.00	59,282.83	3,402.17	
Net under the Estimate				3,402.17	
Issues from Consolidated Fund Expenditure for 1967			53,500.00		
Due to Consolidated Fund			59,282.83		
			5,782.83		

F.G THARALLY

*Permanent Secretary,
Ministry of Labour and
Social Security,
Accounting Officer,
30th January, 1969*

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Statement 30 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 59 - MINISTRY OF LABOUR AND SOCIAL SECURITY - SOCIAL ASSISTANCE					
1. Personal Emoluments	360,197.00	360,197.00	313,995.19	46,201.81	
2. Transport & Travelling	27,000.00	27,000.00	25,136.61	1,863.39	
3. Miscellaneous	1,200.00	1,500.00	5,409.96		3,909.96
4. Dietary	105,000.00	110,000.00	94,287.97	15,712.03	
5. Tobacco and Extras	4,000.00	5,000.00	4,139.16	860.84	
6. Clothing and Bedding	17,500.00	19,000.00	15,761.75	3,238.25	
7. Uniforms for Nurses and Servants	5,000.00	5,500.00	3,878.15	1,621.85	
8. Fuel, Light and Sanitation	24,250.00	34,250.00	23,116.16	11,133.84	
9. Furniture and Equipment	5,000.00	5,000.00	4,670.96	329.04	
10. Funerals	7,000.00	7,000.00	836.52	6,163.48	
11. Meals for Nurses	16,000.00	16,000.00	10,668.18	5,331.82	
12. Upkeep of Grounds	6,000.00	6,000.00	5,630.68	369.32	
13. Old Age Pension	1,655,000.00	1,725,000.00	1,704,236.87	20,763.13	
14. Public Assistance	1,170,000.00	1,170,000.00	1,080,359.67	89,640.33	
15. Maintenance of Vehicles	1,500.00	1,500.00	1,974.71		474.71
16. Grant to Ursuline Convent for St. Ann's Orphanage	2,800.00	2,800.00	2,800.00		
17. Grant to Plaisance Orphanage for Boys	2,000.00	2,000.00	2,000.00		
18. Grant to Dharm Sala	10,000.00	10,000.00	10,000.00		
19. Grant to African Development Association	3,000.00	3,000.00	3,000.00		
20. Grant in Aid of Society for the blind	3,000.00	3,000.00	3,000.00		
21. Grant to the United Sad'r Islamic Anjuman Boys' Orphanage	2,000.00	2,000.00	2,000.00		
22. Grant to Salvation Army for Social Work	1,440.00	1,440.00	1,080.00	360.00	
	3,428,887.00	3,517,187.00	3,317,982.54	203,589.13	4,384.67
Deduct over the Estimate				4,384.67	
Net under the Estimate				199,204.46	
Issues from Consolidated Fund Expenditure for 1967			3,133,052.00		
Due to Consolidated Fund			3,317,982.54		
			184,930.54		

F. G. THARALLY

Permanent Secretary,
Ministry of Labour and
Social Security.Accounting Officer.
30th January, 1969.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIX - MINISTRY OF LABOUR AND SOCIAL SECURITY					
1. Purchase of Equipment	30,000.00	30,000.00	7,778.13	22,221.87	
2. Accelerated Training Programme	50,000.00	50,000.00	7,262.15	42,737.85	
3. National Insurance Scheme	300,000.00	300,000.00	20,507.03	279,492.97	
	380,000.00	380,000.00	35,547.31	344,452.69	
Net under the Estimate				344,452.69	
Issues from Consolidated Fund			36,128.00		
Expenditure for 1967			35,547.31 -		
Due to Consolidated Fund			580.69		

F. G. THARALLY
Permanent Secretary,
Ministry of Labour and
Social Security.
Accounting Officer
30th January, 1969.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
34. Palms	50.00		1,013.32		963.32
	50.00		1,013.32		963.32
Net over the Estimate					963.32

F. G. THARALLY,
Permanent Secretary,
Ministry of Labour and Social Security,
Principal Receiver of Revenue,
30th January, 1969.

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MINISTRY OF FINANCE
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 60 - MINISTRY OF FINANCE	\$	\$	\$	\$	\$
1. Personal Emoluments	217,585.00	217,586.00	183,760.32	33,825.68	
2. Transport & Travelling	1,600.00	1,600.00	1,570.05	29.95	
3. Miscellaneous	3,000.00	3,500.00	3,240.44	259.56	
4. Telephones	15,000.00	15,000.00	11,359.16	3,640.84	
5. Temporary Clerical Assistance	3,000.00	3,000.00	2,696.00	304.00	
6. Publications	250.00	250.00	214.87	35.13	
	240,435.00	240,936.00	202,840.84	38,095.16	
Net under the Estimate				38,095.16	
Issues from Consolidated Fund			195,795.00		
Expenditure for 1967			202,840.84		
Due to Consolidated Fund			7,045.84		
HEAD 6i - MINISTRY OF FINANCE- ACCOUNTANT GENERAL					
1. Personal Emoluments	214,094.00	214,095.00	213,699.07	995.93	
2. Transport & Travelling	3,000.00	3,300.00	3,201.88	98.12	
3. Repairs and Maintenance of Accounting Machines	2,800.00	2,800.00	1,975.16	824.84	
4. Miscellaneous	2,000.00	2,600.00	2,086.84	513.16	
5. Payment to New Widows' and Orphans' Fund of difference between 6% on Permanent Investments and Actual Interest Earned	70,000.00	70,000.00	63,849.85	6,150.15	
6. Telegrams	2,000.00	2,000.00	683.78	1,316.22	
7. Sundries	6,000.00	6,000.00	4,975.50	1,024.50	
8. Expenses of Commissions and Committees	25,000.00	90,000.00	64,516.31	25,483.69	
9. Remittances Commission on ..	20,000.00	35,000.00	16,475.96	18,524.04	
10. Loss of Public Money and Stores	10,000.00	10,000.00	2,785.59	7,214.41	
11. Crown Agents Charges on Store Purchase Including Commission Inspection and Marine Insurance	70,000.00	140,000.00	119,298.26	20,701.74	
12. Workmen's Compensation Ordinance	30,000.00	50,000.00	37,705.64	12,294.36	
13. Leave Passages Public Officers	160,000.00	180,000.00	176,939.08	3,060.92	
14. Compensation Claims	30,000.00	30,000.00	13,028.13	16,971.87	
15. Travelling Expenses and Subsistence Allowances to Unofficial Members of Boards and Committees	5,000.00	6,000.00	4,932.24	1,067.76	
16. Special Visits and Representa- tion at External Conferences	100,000.00	207,500.00	131,636.15	75,863.85	
17. Temporary Specialist Assistance	10,000.00	18,000.00	13,596.48	4,403.52	
18. Expenses of Official Missions and Visitors to Guyana	5,000.00	5,000.00	4,293.03	706.97	
19. Refunds of Revenue Miscel- laneous	40,000.00	110,000.00	66,655.03	43,344.97	
20. Expenses of Officers on Transfer, First Appoint- ment and Termination of Services	30,000.00	150,000.00	148,318.83	1,681.17	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 61 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
21. Miscellaneous Expenses					
Ex Servicemen	480.00	480.00	184.22	295.78	
22. Overseas Service Aid Scheme	512,137.00	512,137.00	395,669.53	116,467.47	
23. Ex Gratia Payment to Pamela and Patricia Fah	300.00	300.00	300.00		
24. Ex Gratia Payments to Govern- ment Workers who went on Strike in 1963	10,000.00	10,000.00	461.17	9,538.83	
25. Expenses of Issue	10,000.00	40,000.00	13,317.11	26,682.89	
26. Rental of Data Processing Equipment, Forms, etc.	45,000.00	45,000.00	38,405.56	6,594.44	
27. Gift to Government of Zambia		4,800.00	4,800.00		
28. Revision of Wages		238.00	33.46	271.46	
29. Ex Gratia Payment to Public Officers Recruited to the Bank of Guyana		9,270.00	9,270.00		
	1,412,811.00	1,954,520.00	1,552,426.94	402,093.06	
Net under the Estimate				402,093.06	
Issues from Consolidated Fund Expenditure for 1967			1,854,520.00		
Due to Consolidated fund			1,552,426.94		
			302,093.06		
HEAD 62 - MINISTRY OF FINANCE - CUSTOMS AND EXCISE					
1. Personal Emoluments	1,023,504.00	1,106,725.00	975,164.70	131,560.30	
2. Transport and Travelling	28,000.00	28,000.00	26,529.10	1,470.90	
3. Miscellaneous	8,000.00	8,000.00	7,169.50	830.50	
4. Uniforms	7,000.00	7,000.00	2,244.65	4,755.35	
5. Books and Publications	200.00	200.00	135.64	64.36	
6. Maintenance and Operation Land and Water Transport	12,000.00	12,000.00	10,516.48	1,483.52	
7. Instruments	500.00	500.00		500.00	
8. Revenue Protection	40,000.00	120,000.00	116,421.35	3,578.65	
9. Refunds of Revenue	425,000.00	425,000.00	352,734.91	72,265.09	
10. Expenses, Training Courses	2,000.00	2,000.00	1,125.82	874.18	
11. Equipment, Training Courses	500.00	500.00	356.72	143.28	
	1,546,704.00	1,709,925.00	1,492,398.87	217,526.13	
Net under the Estimate				217,526.13	
Issues from Consolidated Fund Expenditure for 1967			1,537,545.00		
Due to Consolidated fund			1,492,398.87		
			45,146.13		

Statement 31 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 63 - MINISTRY OF FINANCE - INLAND REVENUE					
1. Personal Emoluments	345,657.00	345,657.00	312,613.44	33,043.56	
2. Transport & Travelling	8,752.00	8,752.00	7,444.35	1,307.65	
3. Miscellaneous	4,275.00	4,275.00	3,344.73	930.27	
4. Books and Publications	800.00	800.00	389.24	410.76	
5. Contribution to Overseas Territories Income Tax Office, United Kingdom ..	2,400.00	2,400.00	1,440.00	960.00	
6. Legal Cost	4,320.00	4,320.00	855.00	3,465.00	
7. Expenses of Board of Review	9,100.00	12,500.00	12,365.00	135.00	
8. Adjustment of Scales and Weights tools and Appliances	450.00	450.00	412.39	37.61	
9. Licence Labels	18,000.00	18,000.00	17,001.70	998.30	
10. Revenue Protection	5,700.00	5,700.00	3,457.69	2,242.31	
11. Refunds of Revenue	950,000.00	950,000.00	837,597.02	112,402.98	
12. Maintenance and Operation of Data Processing Machines ..		70,000.00	41,879.92	28,120.08	
	1,349,454.00	1,422,854.00	1,238,800.48	184,053.52	
Net under the Estimate ..				184,053.52	
Issues from Consolidated fund Expenditure for 1967 ..			1,232,910.00		
Due to Consolidated Fund ..			1,238,800.48		
			5,890.48		
HEAD 64 - MINISTRY OF FINANCE - POST OFFICE SAVINGS BANK					
1. Personal emoluments	74,901.00	74,901.00	63,680.61	11,220.39	
	74,901.00	74,901.00	63,680.61	11,220.39	
Net under the Estimate ..				11,220.39	
Issues from Consolidated fund Expenditure for 1967			74,901.00		
Due to Consolidated Fund ..			63,680.61		
			11,220.39		
HEAD 65 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIES					
1. Public Officers, Pension and Lump Sum Payments	2,200,000.00	2,200,000.00	2,267,202.20		67,202.20
2. Widows and Orphans, Pensions	18,100.00	18,100.00	15,569.64	2,530.36	
5. Teachers, Pensions and Lump Sum Payments	525,000.00	525,000.00	539,549.33		14,549.33
6. Militia Pensions and Lump Sum Payments	5,125.00	5,125.00	3,685.94	1,439.06	
7. Pilotage Pensions	104.00	104.00	300.47		196.47
8. Special Allowances to Non Pensionable Officers with 20 Years, Service and Over and Gratuities to Female Civil Servants on Marriage	58,000.00	58,000.00	71,456.70		13,456.70
9. Gratuities to Non Pensionable Officers and Employees and their Dependents under Resolution No. 111 Dated 6.7.51 and to Relatives of and Deceased Public Officers under Ordinance 27 of 1920 Cap. 206. etc.	100,000.00	150,000.00	170,887.73		20,887.73

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Statement 31 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 65 - MINISTRY OF FINANCE -PENSIONS AND GRATUITIES (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
10. Death Gratuities Granted under Res. No. XXXVI of 1.8.52 to Dependents of Deceased Teachers	15,000.00	19,000.00	17,614.60	1,385.40	
11. Pensions to Soldiers and their Dependents World War 11	2,095.00	2,095.00	1,840.20	254.80	
12. Pensions, to Dependents .. Soldiers B.W.I. Regiment	1,858.00	1,858.00	1,456.96	401.04	
13. Pensions, B.W.I. Soldiers	1,501.00	1,501.00	1,254.03	246.97	
14. Gratuities to Contract Officers	110,000.00	110,000.00	105,044.59	4,955.41	
15. Cost of Living Allowances ..	340,000.00	340,000.00	337,708.84	2,291.16	
16. Pension Contributions Seconded Officers	7,000.00	14,000.00	6,133.90	7,866.10	
17. Compassionate Allowance to James Grant	240.00	240.00	140.00	100.00	
18. Special Pension to Mrs. T. Rose	480.00	480.00	720.00		240.00
19. Special Pension to Mrs J. Fernandes	180.00	480.00	600.00		120.00
20. Special Pension to J. S. Persaud	432.00	432.00		432.00	
21. Special Pension to Mr. K.H.R. Khan	564.00	564.00	563.28	72	
22. Contribution towards Pension and Gratuity of Mr. R. Stollmeyer	264.00	264.00		264.00	
23. Ex Gratia Payment to Mr. A. H. Jenkins		5,627.00	5,626.84	16	
24. Compassionate Allowance to Mrs. Miller		942.00		942.00	
	3,386,243.00	3,453,812.00	3,547,355.25	23,109.18	116,652.43
Deduct under the Estimate ..					23,109.18
Net over the Estimate					93,543.25
Issues from Consolidated Fund Expenditure for 1967			3,012,812.00		
Due to Consolidated Fund ..			3,547,355.25		
			534,543.25		
This Amount Includes Statutory Expenditure of			2,826,307.58		

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Statement 31 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 66 - MINISTRY OF FINANCE					
- PUBLIC DEBT					
FUNDED PUBLIC DEBT					
1. Interest					
Local Loans					
A. Loan Ordinance 6 of 1916	14,722.00	14,722.00	12,407.77	2,314.23	
B. Loan Ordinance 5 of 1945 - 1946 at 3.5%	175,000.00	175,000.00	173,271.25	1,728.75	
C. Loan Ordinance 9 of 1951 - 1951 at 3.5%	28,000.00	28,000.00	26,977.75	1,022.25	
D. Loan Ordinance 17 of 1953 1st Issue at 4.5%	69,044.00	69,044.00	64,753.25	4,290.75	
E. Loan Ordinance 17 of 1953 2nd Issue at 5%	65,688.00	65,688.00	51,538.50	14,149.50	
F. Loan Ordinance 13 of 1958 - 1958 at 5.5%	16,500.00	16,500.00	16,500.00		
G. Loan Ordinance 54 of 1956 - 1959 at 6%	216,000.00	216,000.00	216,713.25		713.25
H. Loan Ordinance 54 of 1956 - 2nd Issue at 5.5%	275,000.00	275,000.00	275,000.00		
I. Loan Ordinance 9 of 1960 - 1st Issue in 1961	162,500.00	162,500.00	162,500.00		
J. Loan Ordinance 9 of 1960 - 2nd Issue at 5.25%	125,000.00	125,000.00	125,000.00		
K. Loan Ordinance 15 of 1965 - 1st Issue at 7%	197,530.00	197,530.00	193,729.69	3,800.31	
L. Loan Ordinance 15 of 1965 - 2nd Issue at 7%	176,838.00	176,838.00	120,647.09	56,190.91	
M. Loan Ordinance 22 of 1916 - 1st. Series at 7%	86,510.00	86,510.00	56,409.50	30,100.50	
N. Loan Ordinance 22 of 1966 - 2nd Series at 7%	7,000.00	7,000.00	7,539.00		539.00
O. Loan Ordinance 22 of 1966 - 3rd Series at 7%	7,000.00	7,000.00	1,599.50	5,400.50	
External Loans					
P. Registered Stock Ordinance 11 of 1929 Conversion Loan ..	300,960.00	300,960.00	300,959.44	56	
Q. Registered Stock Ordinance 11 of 1929 1934 at 3%	25,258.00	25,258.00	25,258.00		
R. Registered Stock Ordinance 11 of 1929 1936 at 3%	30,229.00	30,229.00	30,228.20	80	
S. Ordinance 26 of 1941 - 1942 at 3.25%	126,360.00	126,360.00	127,178.82		818.82
T. Loan Ordinance 13 of 1951 - 1951 Loan at 3.5%	366,240.00	366,240.00	366,239.46	54	
U. Loan Ordinance 55 of 1955 - 1956 Loan at 5%	849,600.00	849,600.00	849,599.72	28	
V. Ordinance 30 of 1960 - Loan Electricity Ord. 1960 at 7%	84,000.00	84,000.00	84,000.00		
W. Loan Ordinance 13 of 1960 - 1st Loan at 5.75%	46,900.00	46,900.00	41,509.39	5,390.61	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 66 MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D)	\$	\$	\$	\$	\$
2. Sinking Funds					
Local Loans					
A. Loan Ordinance 6 of 1916 - \$624,100 at 1.8666%	11,650.00	11,650.00		11,650.00	
B. Loan Ordinance 5 of 1945 - \$5,000,000 at 1.3262%	3,840.00	3,840.00	3,840.00		
C. Loan Ordinance 9 of 1951 - \$800,000 at 4.4015%	35,236.00	35,236.00	35,236.00		
D. Loan Ordinance 1 of 1953 - 1st Issue at 2.1239%	32,587.00	32,587.00	32,587.00		
E. Loan Ordinance 17 of 1953 - 2nd Issue at 2.1239%	27,903.00	27,903.00	27,902.72		28
F. Loan Ordinance 13 of 1958 - \$300,000 at 2.1239%	6,372.00	6,372.00	6,372.00		
G. Loan Ordinance 54 of 1956 - \$3,600,000 at 3.87%	131,520.00	131,520.00	131,520.00		
H. Loan Ordinance 54 of 1956 - 2nd Issue at 3.87%	182,400.00	182,400.00	182,400.00		
I. Loan Ordinance 9 of 1960 - 1st Issue at 3.87%	96,750.00	96,750.00	96,750.00		
J. Loan Ordinance 12 of 1965 - 1st Issue at 14%	420,000.00	420,000.00	420,000.00		
K. Loan Ordinance 9 of 1960 at 3.55%	71,000.00	71,000.00	71,000.00		
L. Loan Ordinance 15 of 1965 1st Issue at 10.5%	147,755.00	147,755.00		147,755.00	
M. Loan Ordinance 15 of 1965 - 2nd Issue 10.5%	132,277.00	132,277.00		132,277.00	
N. Loan Ordinance 22 of 1966 - Treasury Savings Certificate at 14%	70,000.00	70,000.00	35,000.00	35,000.00	
External Loans					
O. Registered Stock Ordinance 11 of 1929 at 2.1%	100,320.00	100,320.00	100,320.00		
P. Registered Stock Ordinance 11 of 1929 1934 Loan at 1.46522%	12,336.00	12,336.00	6,167.60	6,168.40	
Q. Registered Stock Ordinance 11 of 1929 Loan at 1.59305%	16,052.00	16,052.00	8,026.00	8,026.00	
R. Loan Ordinance 13 of 1951 at 2%	483,902.00	483,902.00	483,902.00		
S. Loan Ordinance 55 of 1955 at 1%	169,920.00	169,920.00	184,113.60		14,193.60
Other Public Debt					
3. Equated Annuities for Repayment of Commonwealth Development and Welfare Loans	74,473.00	74,473.00	65,668.90	8,804.10	
4. Equated Annuities for Repayment of Exchequer Loans	5,569,721.00	5,569,721.00	5,388,325.50	181,395.50	
5. Repayment of Principal Loan Ordinance 13 of 1960	255,500.00	255,500.00	251,357.82	4,142.18	
6. B.G. Railway Permanent Annuities Ordinance 23 of 1921	74,811.00	74,811.00	74,810.48		52
7. Interest on 4% Perpetual Stock Ordinance 23 of 1921	9,567.00	9,567.00	9,566.16		84
8. Equated Annuities for Repayment of 1st Issue under Loan Ord. 15 of 1965	729,084.00	729,084.00	729,083.52		48
9. Equated Annuities for Repayment of 2nd Issue under Loan Ord. 15 of 1965	7,590.00	7,590.00	7,589.12		88

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Statement 31 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 66 - MINISTRY OF FINANCE PUBLIC DEBT (CONT'D)					
<i>Brought Forward</i>					
Other Public Debt (cont'd)					
10. Equated Annuities for Repayment of 1st. series Independence Issue Loan Ord. 22 of 1966	502,623.00	502,623.00	542,870.64		40,247.64
11. Equated Annuities for Repayment of 2nd Series Independence Issue Loan Ord. 22 of 1966	65,520.00	65,520.00	24,689.34	40,830.66	
12. Equated Annuities for Repayment of 3rd. Series Independence Issue Loan Ord. 22 of 1966	93,600.00	93,600.00	44,586.36	49,013.64	
13. Interest and Discount on Treasury Bills	600,000.00	635,000.00	489,082.69	145,917.31	
14. Interest on Current Advances	150,000.00	375,000.00	496,505.51		121,505.51
15. Interest A.I.D. Loan for Atkinson Field Mckenzie Road	68,000.00	68,000.00	17,798.54	50,201.46	
16. Interest Contractor/Finance - Bank of Guyana Building	88,200.00	88,200.00	66,913.56	21,286.44	
17. Redemption of Promissory Notes - Contractor\Finance - Bank of Guyana Building	356,108.00	356,108.00	356,107.44	56	
18. Management of Guyana Government Loans	10,000.00	10,000.00	3,213.49	6,786.51	
19. Reserve for Interest Charges on Prospective Issues	150,000.00	150,000.00	2,195.92	147,804.08	
20. Supplementary Sinking Funds	300,154.00	300,154.00	300,153.60	40	
21. Re-ayment of Loan From C.D.C.		337,940.00	1,310,023.60		972,083.60
22. Interest on Loan from C.D.C.		170,655.00	170,655.00		
23. Interest on Loan from U.S.A.I.D.			877.46		877.46
	14,708,650.00	15,477,245.00	15,506,771.15	1,121,452.73	1,150,978.88
24. Deduct Appropriation made under Transport and Harbours	165,671.00-	165,671.00	165,772.14-	101.14	
25. Appropriation made under Division XX Loans to Rice Development Company			1,200,000.00-	1,200,000.00	
	14,542,979.00	15,311,574.00	14,140,999.01	2,321,553.87	1,150,978.88
Deduct over the Estimate				1,150,978.88	
Net under the Estimate				1,170,574.99	
Issues from Consolidated Fund			15,311,574.00		
Expenditure for 1967			14,140,999.01-		
Due to Consolidated Fund			1,170,574.99		
This Amount Includes Statutory Expenditure of			15,204,421.63		

H.O.E. BARKER

Secretary to the Treasury,
Accounting Officer.
25.1.69

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XX MINISTRY OF FINANCE					
1. Loans to Guyana Electricity Corporation	580,000.00	2,080,000.00	1,647,205.06	432,794.94	
2. Loans to Proposed Telecommunications Corporation	2,000,000.00	2,000,000.00	250,000.00	1,750,000.00	
3. Forest, Agricultural and Industrial Development	1,800,000.00	1,800,000.00	845,139.32	954,860.68	
4. Purchase of Equipment	60,000.00	75,000.00	44,608.31	30,391.69	
5. Compensation to Ex-patriate Officers	120,000.00	120,000.00	122,696.59		2,696.59
6. Finance Building on site of Bonded Warehouse	40,000.00	40,000.00	5,795.00	34,205.00	
7. Loan to Rice Development Corporation		3,200,000.00	3,000,000.00	200,000.00	
8. Loan to Rice Marketing Board		8,000,000.00	4,500,000.00	3,500,000.00	
	4,600,000.00	17,315,000.00	10,415,444.28	6,902,252.31	2,696.59
Deduct over the Estimate				2,696.59	
Net under the Estimate				6,899,555.72	
Issues from Consolidated Fund			12,327,000.00		
Expenditure for 1967			10,415,444.28		
Due to Consolidated Fund			1,911,555.72		

H.C.E. BARKER
Secretary to the Treasury,
Accounting Officer.
25.1.69

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Statement 31 -continued

Revenue Account -continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD III OTHER TAX REVENUE					
1. Stamp Duties	110,000.00		77,748.92	32,251.08	
3. Auction Duty	8,000.00		9,126.46		1,126.46
	118,000.00		86,875.38	32,251.08	1,126.46
Deduct over the Estimate .. .				1,126.46	
Net under the Estimate .. .				31,124.62	
HEAD V - REVENUE FROM PROPERTY AND ENTERPRISE					
1. General	340,000.00		241,799.16	98,200.84	
2. Loans to Corporations .. .	1,785,000.00		121,699.01	1,663,300.99	
3. Invested Surplus Balances	15,000.00		6,975.36	8,024.64	
	2,140,000.00		370,473.53	1,769,526.47	
Net under the Estimate .. .				1,769,526.47	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
4. Currency Board Profits .. .	1,240,000.00		1,260,070.26		20,070.26
5. Bank of Guyana Profits .. .	500,000.00		725,054.19		225,054.19
	1,740,000.00		1,985,124.45		245,124.45
Net over the Estimate .. .					245,124.45
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
4. Sundry Reimbursements .. .	190,000.00		294,305.80		104,305.80
5. Sundries	150,000.00		374,331.87		224,331.87
6. Overseas Officers Payment by U.K. Government .. .	334,000.00		483,384.41		149,384.41
7. Special Service Unit Payment by U.K. Government .. .	232,000.00			232,000.00	
8. Pension Contribution of Seconded Officers .. .	13,000.00		8,364.84	4,635.16	
9. Grant from U.K. Government .. .					
	919,000.00		1,160,386.92	236,635.16	478,022.08
Deduct under the Estimate .. .					236,635.16
Net over the Estimate .. .					241,386.92

Revenue Account - continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD XI - REFUNDS OF LOANS					
1. Loan Repayments	344,100.00		320,676.25	23,423.75	
	344,100.00		320,676.25	23,423.75	
Net under the Estimate				23,423.75	
HEAD XII - SALE OF ASSETS, ETC.					
5. Premiums on Grants, Leases etc.					
6. Gain on Sale of Investments - General Revenue Balance					
7. Realization of N.D.S.L. Sinking Fund					
HEAD XIII - MISCELLANEOUS CAPITAL REVENUE					
1. Independence Gifts			190,650.00		190,650.00
2. Lotteries	140,000.00		175,067.67		35,067.67
3. Currency Board Surplus	3,500,000.00		4,889,756.88		1,389,756.88
4. Other			250,000.00		250,000.00
	3,640,000.00		5,505,474.55		1,865,474.55
Net over the Estimate					1,865,474.55
HEAD XIV - EXTERNAL GRANTS					
1. United Kingdom General	5,933,500.00		2,650,009.84	3,283,490.16	
2. United Kingdom Military Equipment	300,000.00		1,191,590.88		891,590.88
3. United Kingdom Compensation ..	60,000.00		65,635.20		5,635.20
4. U.S.A.I.D.	4,401,900.00		4,108,267.38	293,632.62	
5. Canadian Aid	1,757,000.00			1,757,000.00	
6. United Nations Agencies	1,758,000.00			1,758,000.00	
7. Other			29,960.18		29,960.18
	14,210,400.00		8,045,463.48	7,092,122.78	927,186.26
Deduct over the Estimate				927,186.26	
Net under the Estimate				6,164,936.52	
HEAD XV - INTERNAL LOANS					
1. Treasury Savings Certificates	500,000.00		86,180.70	413,819.30	
2. Debentures	2,500,000.00		8,840,650.00		6,340,650.00
	3,000,000.00		8,926,830.70	413,819.30	6,340,650.00
Deduct over the Estimate					413,819.30
Net under the Estimate					5,926,830.70
HEAD XVI - EXTERNAL LOANS					
1. United Kingdom General	8,640,000.00		4,996,800.00	3,643,200.00	
2. United Kingdom Compensation	60,000.00		141,561.60		81,561.60
3. U.S.A.I.D.	8,020,000.00		4,632,851.70	3,387,148.30	
4. Canadian Government	900,000.00		1,730,137.87		830,137.87
5. Contractor Finance Bank of Guyana			206,575.94		206,575.94
6. Other					
	17,620,000.00		11,707,927.11	7,030,348.30	1,118,275.41
Deduct over the Estimate				1,118,275.41	
Net under the Estimate				5,912,072.89	

H.O.E. BARKER,
Secretary to the Treasury,
Principal Receiver of Revenue

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Statement 31 - continued

Appropriation Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD I. - CUSTOMS AND EXCISE					
1. Import Duties	36,550,000.00		35,436,211.07	1,113,788.93	
2. Warehouse and Rent Charges ..	110,000.00		230,660.74		120,660.74
3. Export Duties	1,700,000.00		1,837,740.93		137,740.93
4. Rum	7,800,000.00		7,292,026.53	507,973.47	
5. Bitters and Cordials	357,000.00		675,961.35		318,961.35
6. Matches	102,000.00		95,294.80	6,705.20	
7. Methylated Spirits	2,000.00		2,398.16		398.16
8. Beer	1,700,000.00		2,074,653.62		374,653.62
9. Licerces Liquor	211,000.00		229,347.39		18,347.39
10. Miscellaneous	235,000.00		221,927.68	13,072.32	
	48,767,000.00		48,096,222.27	1,641,539.92	970,762.19
Deduct over the Estimate ..				970,762.19	
Net under the Estimate				670,777.73	

S. L. CHAN! CHOONG

Comptroller of Customs & Excise
Principal Receiver of Revenue.

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD II - INLAND REVENUE				
1. Income Tax	30,000,000.00	28,488,069.28	1,511,930.72	
2. Excess Profits Tax		70.00		70.00
3. Net Property Tax	300,000.00	428,225.65		128,225.65
4. Estate Duty	600,000.00	523,374.09	76,625.91	
5. Gift Tax		314.00		314.00
6. Entertainment Tax	350,000.00	477,814.07		127,814.07
7. Sweepstakes Tax	500.00	2,492.57		1,992.57
8. Pools Tax	80,000.00	141,980.63		61,980.63
9. Licences Motor Vehicles ..	1,200,000.00	1,197,315.61	2,684.39	
10. Licences Other Vehicles ..	230,000.00	121,817.16	108,182.84	
11. Licences Trading	350,000.00	274,277.15	75,722.85	
12. Licences Miscellaneous ..	110,000.00	77,665.28	32,333.72	
13. Travel Tax	100,000.00	55,020.00	44,980.00	
14. Capital Gains Tax		7,594.67		7,594.67
	33,320,500.00	31,796,031.16	1,852,460.43	327,991.59
Deduct Over the Estimate			327,991.59	
Net under the Estimate			1,524,468.84	

W. R. DEVONISH

Commissioner of Inland Revenue
Principal Receiver of Revenue

PUBLIC SERVICE MINISTRY
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 68 PUBLIC SERVICE MINISTRY					
1. Personal Emoluments		79,897.00	18,432.72	61,464.28	
2. Transport & Travelling		500.00	369.09	130.91	
3. Training of Civil Servants ..		3,000.00		3,000.00	
4. Publications		125.00		125.00	
5. Miscellaneous		500.00	232.95	267.05	
6. Telephones		800.00	77.00	723.00	
		84,822.00	19,111.76	65,710.24	
Net under the Estimate ..				65,710.24	
Issues from Consolidated Fund			20,400.00		
Expenditure for 1967			19,111.76-		
Due to Consolidated Fund ..			1,288.24		

E. D. FORD
*Permanent Secretary,
 Ministry of Public Service.*
Accounting Officer.
 30.1.69

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SECTION III
ACCOUNTS OF FUNDS

(Section 7(2)(d) of the Financial Administration and Audit Ordinance)

Statement No.		Page
33	Contingencies Fund	141

Contingencies Fund. This statutory fund permits the Ministry of Finance to make advances for urgent and unforeseen expenditure for which no provision exists and which cannot, without injury to the public interest be postponed until adequate provision is made by Parliament. When this is given the advance is cleared by adjustment to the relevant expenditure head.

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**CONTINGENCIES FUND
BALANCE SHEET AS AT 31st DECEMBER, 1967**

ASSETS

Contingencies Fund Account	
Balance as per Cash Book	469,200,00
Add Amount Due by Deposit Fund	<u>30,800,00</u>
	<u>\$500,000.00</u>

R. P. FARNUM
Accountant General
13.3.69

LIABILITIES

Contingencies Fund Advance Account	30,800.00
Contingencies Fund Account	<u>469,200.00</u>
	<u>\$ 500,000.00</u>