

REPORT OF THE DIRECTOR OF AUDIT
ON THE ACCOUNTS OF BRITISH GUIANA
FOR THE YEAR ENDED 31ST DECEMBER, 1961.

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REPORT OF THE DIRECTOR OF AUDIT
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FOR THE YEAR ENDED 31ST DECEMBER, 1961

INTRODUCTION

The Accounts for the year ended 31st December, 1961, were closed on 30th September, 1962. Proof copies of the Annual Financial Statements were received for audit examination between 11th September and 26th November, 1962, and the final printed copies, signed by the Accountant General, on 17th December, 1962. His Honour the Speaker was informed on 11th September, 1962, that it would not be possible to comply with the statutory requirement that the Annual Audit Report be submitted by 30th September, 1962, as the Territory's Annual Accounts had not yet been rendered for audit.

2. Financial Devolution. With the introduction of internal self-government under the 1961 Constitution, responsibility for the financial administration of British Guiana became vested entirely in the elected Government, except for the retention of a certain measure of control by the Secretary of State over expenditure on Colonial Development and Welfare Schemes and the annual account of Development expenditure required by him in connection with loans received from the United Kingdom Exchequer. In pursuance of the transfer of responsibility, this Government was notified that, subject to the foregoing reservations, the financial directions of Colonial Regulations were regarded as having ceased to apply as from 1st January, 1961, and, as mentioned in the 1960 Audit Report, a Financial Administration and Audit Ordinance, No. 39 of 1961, was passed by the Legislature towards the end of the year.

3. There are no outstanding questions other than those mentioned in this Report, which affect or are likely to affect the accuracy of the Annual Abstract Account or the Statement of Assets and Liabilities.

4. Manner in which the Accounts have been kept and rendered. It is regrettably necessary to state that the adverse comments on the manner in which the accounts for the year 1960, in general, were kept and rendered are also applicable to the accounts for the year 1961. It should also be mentioned, however, that 1961 was a year of major Constitutional changes accompanied by administrative re-organisation and that the late

receipt of the Territory's financial statements for audit was due, to a considerable extent, to special circumstances.

5. Treasury Supervision. The inadequacy of Treasury supervision over the accounting operations of Government Departments, referred to in previous Annual Audit Reports up to 1960, has been substantially remedied over the past year by the establishment of an Inspection Branch of the Accountant General's Department and the carrying out of inspections by Treasury officers in certain Departments. This is a welcome development in the Treasury's accounting administration, with particular reference to the promotion of better standards throughout the Service.

6. Departmental Establishments - General. The serious shortcomings in departmental accounting work and financial control reported over the last few years have, in many cases, been attributed to lack of staff at various levels. The inadequacy of departmental staffing arrangements is not a matter of primary concern in audit but it is evident that the number of resignations from the Service, for various reasons, since the beginning of 1961, and the number of current vacancies have, directly or indirectly, adversely affected financial and accounting administration. It has not infrequently been observed at audit inspections that junior clerks were assigned accounting duties involving far more responsibility than was warranted by their status and experience.

7. The figures set out below, which have been supplied to this Department, may serve to indicate to some extent the nature of the current situation.

<u>Category</u>	<u>Resignations</u> <u>1/1/61-30/9/62</u>	<u>Vacant Posts</u> <u>at</u> <u>31/10/62</u>
Senior Service	34	111
Junior Service	184	308
Chief Clerks	-	6
Senior Clerks	4	14
Clerks, Classes I & II	169	43
Secretaries (Women)	3	8
Clerical Assistants (Women)	146	12

8. In-service training in accounting work. According to information recently received from the Ministries, there are no special arrangements for in-service training in accounting work in Government departments but it is understood that steps are being taken to organise such training in the near future.

9. Audit Programme. Audit examination of the accounts of the Treasury and of the self-accounting Departments for the year 1961 has been completed but the audit of a large number of departmental accounts, at headquarters and at outstations, is very much in arrear.

10. In view of the statutory time limit for the submission of the Annual Audit Report and so that the audit of the main accounts might be carried out according to schedule, nearly the whole of the effective staff was assigned to work on these accounts for a total period of seven months. The inevitable consequence was that work on certain sections of the 1961 audit programme, including ancillary organisations and trades unions, was postponed for a corresponding period.

11. It is necessary again to report a very unsatisfactory situation as regards the arrears of work of this Department. The reasons therefor are the same as those given in the 1960 Audit Report and may be summarised as an insufficient number of audit staff, an increasing volume of work, and generally unsatisfactory accounting records. Additional posts were provided in the 1962 Estimates for the Audit Department but the additional personnel have only very recently assumed duty and, despite a considerable amount of overtime work by the staff, the prospect of achieving a reasonably up-to-date audit of the public accounts, as a whole, is not an immediate one.

12. Audit Queries. 806 audit queries were issued on the accounts for the year 1961. This represents an increase of 259 on the number issued on the previous year's accounts.

13. There are 385 unsettled audit queries, in respect of the years 1959 to 1961, as shown hereunder:-

Ministry or Department	1959	1960	1961	Total
Development & Planning	-	-	6	6
Natural Resources	3	9	52	64
Works & Hydraulics	-	13	86	99
Home Affairs	-	1	38	39
Labour, Health & Housing	-	5	19	24
Trade and Industry	-	-	4	4
Finance	1	-	46	47
Education & Social Development	-	-	21	21
Communications	1	26	46	73
Supreme Court	-	-	2	2
Magistrates	-	-	2	2
Public Service Commission	-	-	4	4
TOTALS	5	54	326	385

14. Specific comments on various matters on which queries were raised appear later in this Report under the relevant Ministries.

15. Delayed departmental action on audit queries and memoranda. The continued and apparently unwarranted delays in replying or taking appropriate action on audit queries and memoranda by Ministry and Departmental offices have been brought to the notice of the Minister of Finance. In cases where dilatoriness has been responsible for or has contributed to a loss of public funds, it is proposed to submit audit recommendations for surcharges.

16. At 31st December, 1962, replies had not been received to 203 audit queries and 159 memoranda issued to 27 Ministry or Departmental Offices prior to 1st October, 1962. Further details are given in this Report under the appropriate Ministry. Apart from the obvious disadvantages of delayed action, it might be mentioned that the recording and monthly notification of unduly long outstanding replies involves time and effort that can be more constructively employed in the Audit Department.

17. The indifferent attitude of responsible officers to observations and suggestions submitted by this Department to improve financial and accounting efficiency is very much to be deplored. It is perhaps not understood or sufficiently appreciated that the functions of the Director of Audit are set out in the Constitution and prescribed by law because they form an integral part of the system of Parliamentary control of public funds.

18. In the effective discharge of his responsibility to the Legislature, the Director of Audit does not restrict his duties to bringing accounting faults, fraud, breaches of regulations, and improper or wasteful expenditure to notice. It is incumbent on him to recommend or suggest, to the best of his knowledge and experience, ways and means of improving and correcting financial and accounting procedures. It should therefore be understood that an indifferent or otherwise unhelpful response to his efforts in this direction, as is frequently the case in this Territory, constitutes a disservice to the authority and control of the Legislature.

19. Spot Query Registers. Departmental action on spot queries is still not as prompt as it might be. A total of 121 spot queries was issued on the 1961 accounts.

20. Overpayments Recovered. A total sum of \$8,819.21, has been recovered, as a direct result of audit queries, since the submission of the 1960 Annual Report.

21. Lack of official information required for audit purposes. With reference to the comments on this matter in the 1960 Audit Report, it is unfortunately necessary to state yet again that the transmission of official information to the Audit Department leaves much to be desired.

22. Checks against irregularity and fraud. Internal check and supervision have, in general, continued to be unsatisfactory.

23. The failure to reconcile or the delayed reconciliation of departmental expenditure with the Accountant General's records militates against the early discovery of fraudulent payments but effective arrangements for prompt reconciliation appear to have been generally lacking. A case in point was brought to notice by audit examination, involving vouchers which were apparently forged in the Treasury in duplication of payments totalling \$553.40 and were not reflected in the departmental vote account for 1961.

24. The absence of certifying officers' initials against entries in vote accounts, as has been observed in many Departments, would indicate that sufficiently close supervision of payments has not been exercised.

25. The Accountant General's attention was invited, in the course of audit, to non-compliance by some Departments with the regulations requiring the rubber stamping of vouchers as a safeguard against their being presented again for payment. A mistaken view was held that these requirements did not apply to departmental payments from imprest but the Accountant General has since issued a circular to remove any misunderstanding on this matter.

26. No action appears to have been taken so far on an audit suggestion, made in June, 1961, to the Ministry of Finance, that it should be laid down that internal departmental checks should include surprise cash surveys, at least once in three months, which should be specially recorded.

27. Losses. 28 cases involving loss of cash and 67 cases involving loss of stores have come to notice since the 1960 Audit Report was submitted. A detailed list is given in Annexure I to this Report, together with a list of cases which were unsettled at the date of the 1960 Report.

28. Tabling of Annual Audit Report. The Director of Audit's Report on the Accounts of British Guiana for the year 1960 was laid before the Legislative Assembly on 31st January, 1962, and before the Senate on 27th February, 1962. The Report of the Director General of the Overseas Audit Service on the 1959 Accounts, received in May, 1961, was laid before the Legislative Assembly on 15th March, 1962.

29. Public Accounts Committee. A new committee, appointed in accordance with the Standing Orders of the Legislative Assembly made in October, 1961, has completed its deliberations on various matters dealt with in the Director of Audit's Report for 1960. The Committee's Report has not yet been tabled.

ANNUAL ABSTRACT ACCOUNT

30. Errors of classification. The Account as rendered contains a large number of misallocations which were brought to notice too late for adjustment within the year's accounts. Those which are \$240.00, or more in amount are set out in Annexure II to this Report. The errors not yet admitted by Accounting Officers are shown separately and, along with those to be adjusted, are being kept in view.

31. Comparison with the 1960 Audit Report shows that there has been a substantial increase in errors of classification not yet admitted. Annexure II does not, however, include a large number of apparent misallocations of expenditure in connection with the supplementary provision to meet expenses incurred in the introduction of the 1961 Constitution. The expenditure of this vote, which appears to have been utilised somewhat indiscriminately, is dealt with later in this Report, paragraphs 102, and 103, refer.

32. Assessment and Collection of Revenue. The total of the revenue collected for the year 1961 exceeded the estimate (\$56,618,825) by \$3,427,696.22. It will be observed from the Account that receipts under seven heads exceeded the amounts estimated by a total of \$4,247,191.00, largely contributed to by Customs and Excise, but that there were short-falls under four heads totalling \$819,494.78.

33. Departmental machinery for the assessment and collection of revenue does not, in several cases, appear to function efficiently. The factors involved in these processes differ from department to department, but, in general, organisation and effort can probably be improved to the substantial benefit of the Territory's revenue. Specific comments on certain unsatisfactory features are made later in this Report.

34. Arrears of Revenue. An analysis of arrears at the close of 1961, prepared from unverified departmental returns and totalling \$4,449,799.60, is submitted as Annexure III. This figure differs from the total of the Accountant General's statement (\$3,959,179.53), as a result of certain amendments and exceeds the total at the close of 1960 by \$2,622,918.71. This large increase is mainly on Interest on Loans to Corporations, Income Tax, and Land Development Schemes, to which further reference is made in paragraphs 73, 117, 272, and 273, of this Report. The arrears reported as collected at 30th June, 1962, are also included in Annexure III.

35. The manner in which returns of arrears have been submitted by Ministries and Departments, in general, has for a long time been very unsatisfactory. They have been very late or incorrectly prepared or both and the Accountant General issued another circular on the subject in July, 1962.

36. Revenue receivable from Surplus Account of the British Caribbean Currency Board. A sum of \$648,427.44, was received in 1961 as the British Guiana share of the surplus on the operations of the British Caribbean Currency Board for the year 1960. A recently corrected basis of distribution reduced this sum to \$611,724.00. The British Guiana share of the 1961 surplus amounted to \$1,000,529.14, and a net amount of \$963,825.70, was accordingly due for credit to general revenue.

37. Authorities for Expenditure - 1961. The authorities for Recurrent Expenditure for the year 1961 are set out in Annexure IV to this Report. Expenditure totalling \$1,113,268.28, and representing the amounts overspent on 155 votes has not yet received the covering approval of the Legislative Assembly.

38. Authorities for Expenditure - 1960. With reference to paragraph 24, of the 1960 Audit Report, a Supplementary Appropriation (1960) Ordinance, No. 6 of 1962, allowing and confirming expenditure during 1960 in excess of the sums previously appropriated or provided by special laws, was passed on 3rd April, 1962. The final schedule of unauthorised excesses, totalling \$498,942.61, received the formal covering approval of the Legislative Assembly on 31st December, 1962.

39. Control of Expenditure. The Account shows that the total of expenditure on the Recurrent Budget for the year 1961 exceeded the total of the Approved Estimates by \$2,064,165.62. This figure represents excesses on 337 votes (subheads) totalling \$4,411,933.22, less savings on 525 votes totalling \$2,347,767.60, and includes the sum of \$1,113,268.28, referred to in paragraph 37, of this Report as expenditure not yet authorised by the Legislative Assembly.

40. The existence of a substantial amount of unauthorised expenditure at the close of the year has been an unsatisfactory but accepted feature of the Territory's Accounts for a very long time, but, with the coming into force on 1st January, 1962, of the Financial Administration and Audit Ordinance, 1961, and the appointment, by warrant, of Accounting Officers during 1962, it is to be hoped that there will be a greater awareness of the requirement that the prior approval of the Legislature is necessary for expenditure other than that authorised by law.

41. It is at all times incumbent on those who are accountable for the expenditure of public funds not only to ensure that such expenditure conforms in all respects to the Approved Estimates but also that it is applied as effectively and economically as possible. In the present financial circumstances of this Territory, the vital importance of efficient control and use of public funds cannot be over-emphasized.

42. Deferred Payments. The regulations require officers in control of votes, and other responsible officers, to ensure that, as far as possible, accounts against the Government are paid without undue delay and before the end of the year in which the liabilities are incurred. In recent years, however, there appears to have been a wide disregard of this requirement with a consequential adverse effect on budgetary control. It is observed that throughout the year 1962 the Accountant General found it necessary to authorise

numerous payments, totalling \$218,204.20, from the voted provision for 1962, in respect of liabilities incurred in 1961. These payments were chargeable to 285 votes, 104, of which were overspent or would have been overspent if the payments had been made in 1961, and further details are given under the respective Ministries.

43. It is further observed that suppliers of goods and services submit from time to time requests for settlement of very long outstanding balances against various Government Departments. The Accountant General has recently issued a circular to rectify this matter.

44. Expenditure control appears to have deteriorated during the year under review. The inception of a new Constitution in August, 1961, involving a general re-organisation of administrative functions and responsibilities, presumably contributed to some extent to this state of affairs but the improprieties and shortcomings mentioned in the 1960 Audit Report, such as deferred payments, neglected supervision of vote accounts, delayed application for additional provision, improper expenditure credits, and misallocation of unauthorised expenditure pending the provision of funds, have again been observed.

45. It would also appear that certain recent trends in financial administration, such as frequent dispensation with Tender Board procedure and an unduly wide interpretation of the purpose of voted provision, are not conducive to improvement. Specific comments on various unsatisfactory features of vote control appear later in this Report under the relevant Ministries.

46. Unvouched Expenditure. The present position is set out below -

Department	1959 \$	1960 \$	1961 \$
Treasury	45,882.25	94,829.95	204,962.99
Public Works	-	-	24,104.69
Drainage & Irrigation	-	2,071.92	31,555.09
TOTALS	45,882.25	96,901.87	260,622.77

47. The Treasury and the Audit Department have, by joint effort over the past two years been trying to overcome various difficulties in the way of satisfactory control of vouchers. Considerable improvement has been effected and further improvement is expected from a new procedure introduced with the 1962 vouchers, but the problem of arranging proper storage accommodation in the Treasury is yet to be solved.

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

48. Cash and Investments. Except where stated otherwise in this Report, the existence of the cash and investment assets has been verified with the relevant bank certificates, board of survey reports, honour certificates, the United Kingdom Comptroller and Auditor General's certificates, and by physical check of the securities held in the Treasury.

49. Imprests. Certificates have not been seen in support of standing imprest balances totalling \$3,099.16, at 31st December, 1961; two departmental statements indicate a deficiency of \$216.68, and a surplus of \$356.87, respectively; and, contrary to the regulations, six ordinary imprests were not fully retired at the close of the year, to a total amount of \$2,404.53. Explanations are awaited on these discrepancies.

50. Cash balance on Accountant General's Account. Certain discrepancies between the Accountant General's cash book and the bank accounts, involving several amounts totalling \$918.50, are under inquiry.

51. Cash on hand - Director of Posts and Telecommunications. Explanations have not yet been received regarding certain discrepancies between postmasters' or postal agents' certificates of cash on hand and the amounts shown in the accounts of the General Post Office, and the non-production of a certificate in respect of one post office.

52. Cash on hand - Sub-Treasury, North West District. A sum of \$9,269.88, is shown in the Statement of Distribution of Balances as on hand at 31st December, 1961. The existence of this asset has not, however, been verified as the relevant Board of Survey Report is not considered acceptable.

53. Cash on hand - Sub-Treasury, Lethem. An apparent cash shortage of \$3.75, as at 31st December, 1961, has not yet been explained.

54. Cash balance - Remittances. A credit balance (\$3,795.84) on the main ledger account as at 31st December, 1961, is an unusual feature. This account deals with remittances of cash between the Treasury, the self-accounting departments, and the sub-treasuries, and remittances to overseas agents, other than the Crown Agents, and in recent years has also been utilised for the settlement of transactions between the self-accounting departments and sub-treasuries. It has been agreed that, in order to avoid error and confusion, this account should in future be confined to remittances of cash.

55. The balance as at 31st December, 1961, has not been reconciled with the total of the subsidiary ledger balances, nor has the reconciliation of the latter with the departmental balances been completed.

56. Personal advance accounts. The indebtedness of public officers and other persons in respect of advances for the purpose of overseas leave, official visits, etc., and to acquire means of transport for use on duty, motor cars, motor cycles, and bicycles, amounted to \$1,113,469.97, and \$1,062,267.71, respectively, at 31st December, 1961, but an undetermined portion of leave advances was chargeable to public funds in respect of officers' leave passage entitlements. These totals are substantially less than the corresponding totals at 31st December, 1960, and the Accountant General has been making special efforts to remedy the unsatisfactory state of affairs mentioned in the 1960 Audit Report but, for more than one reason, it will take some time to get these accounts, in general, into a satisfactory state.

57. A large number of personal advance accounts are under inquiry as regards non-payment or irregular payment of instalments or the clearance of old credit balances of varying amount.

58. Miscellaneous advance accounts. Various unsatisfactory features of these accounts are under inquiry, including the non-reconciliation of certain large departmental balances and long outstanding balances of substantial amount.

59. Deposits Invested. This asset represents the total of the investments on behalf of special funds. It is shown at market value as at 31st December, 1961, with the exception of certain investments which are kept at ledger value and are so indicated in the detailed Statement of Investments (VI). The total of the investments on behalf of the Post Office Savings Bank included therein has been understated by the sum of \$116,486.67, owing to their appreciation in value as at 31st December, 1961, not being brought into the Territory's Accounts; however, this appreciation is included in the audited accounts of the Post Office Savings Bank. There is also an overstatement of \$79.20, in respect of the Loan Stamp Duty Account, resulting from omission to correct an error mentioned in the 1960 Audit Report.

LIABILITIES

60. Deposits transferable to revenue. Certain unclaimed balances on deposit at 31st December, 1961, which should apparently have been transferred to general revenue in the 1961 accounts are under inquiry.

61. Deposit Accounts - debit balances. The financial impropriety of debit balances on deposit accounts was referred to in the 1960 Audit Report. This unsatisfactory feature was also observed at the close of 1961, when several accounts showed debit balances totalling \$133,647.65; this total, however, included a balance of \$122,353.17, on the bloc account "Postmaster General Sundry Accounts". The matter is under correspondence.

62. Deposit Accounts - reconciliation of balances. Considerable difficulty has been experienced in trying to obtain documentary evidence of the reconciliation of balances shown in departmental accounts with those shown in the Accountant General's accounts and very little of such evidence has been seen. It has been suggested to the Accountant General that it might be more satisfactory if these reconciliations were attested in a register.

63. Deposits for Investment. With reference to paragraph 59, above, this liability represents the total of the capital balances, investments and cash, held by the Government at 31st December, 1961, on behalf of special funds and, as indicated therein, has been understated by a net sum of \$116,407.47.

64. The uninvested balances of special funds held by the Treasury at 31st December, 1961, were fully covered by the net liquid assets of the Territory but certain apparent underinvestments are under inquiry.

65. General Revenue Balance Account. The accuracy of the credit balance of \$8,221,407.96, at 31st December, 1961, as shown on the Statement of Assets and Liabilities, is affected to the extent of sundry errors and omissions mentioned in this Report. The excess of revenue over recurrent expenditure for the year 1961 is shown as \$3,033,558.60, but the accuracy of this figure is similarly affected.

66. Since the creation of the Development Fund in 1954, and up to the year 1960, there has been an annual appropriation from general revenue to the Fund; in the last 5 years, the amount so transferred has been equal to the amount of the annual surplus. There has not, however, been any such appropriation to date in respect of the year 1961.

67. The liquidity or availability of this financial reserve has for a very long time been substantially limited by advances to Government undertakings for working capital and to Government Departments and officers for various purposes. At 31st December, 1961, it was further immobilised to the extent of \$2,427,627.26, representing the debit balance of the Development Fund.

LOANS FROM PUBLIC FUNDS

68. Loans to Mayor and Town Council, Georgetown. The annual instalments of \$84,136.96, and \$34,065.78, which the Georgetown Municipality is required by law to pay towards settlement of loans for Sewerage, Main Drainage, etc. and for Water Supply, respectively, comprise principal and interest in fixed proportions. In addition to these instalments, however, the loan accounts have been credited in 1961 with sums of \$25,460.84, and \$10,308.97, respectively, as a result of the apportionment of the "accretion" during the year on the sinking fund established to redeem the public loan from which the aforementioned works were financed. This procedure, which was presumably included in the financial arrangements agreed on a long time ago, is under audit inquiry along with apparent certain discrepancies in the Accountant General's records.

69. Loans to Local Authorities. The balances at 31st December, 1961, are almost entirely in respect of loans from general revenue and from Colonial Development and Welfare Schemes to finance various capital works.

70. The arrears of instalments plus interest at the close of 1961, as shown on Statement VIII, amounted to \$59,025.18, and \$44,965.15, on loans from revenue and from Colonial Development and Welfare funds, respectively, and exceeded the arrears at the end of the preceding year by \$25,814.86, and \$7,101.29, respectively. There was also outstanding at 31st December, 1961, a total of \$3,074.31, on certain drainage works liabilities which were owing at 1st January, 1940, and should have been paid off over the succeeding 12 years.

71. University Students. The amounts shown as outstanding on loans to university students at 31st December, 1961, totalled \$376,456.68, inclusive of the sum of \$9,302.42, shown separately on the Statement as owing by students in the "dollar area". Repayments do not appear to have been entirely satisfactory but action is being taken to improve accounting control.

72. Arrears of repayment. The annual Statement for 1961 includes certain large loans issued several years ago, other than loans to Local Authorities, on which repayments, for various reasons, have been very unsatisfactory or have not been made at all, and some small balances which may not be recoverable. The amounts outstanding on these loans at 31st December, 1961, totalled \$485,725.

73. Capital liabilities of Government corporations and undertakings. It has been suggested by this Department that special consideration should now be given to the manner of recording and setting out in the Territory's accounts the capital liabilities of Government corporations and undertakings. It will be observed, for example, that the Statement of Loans from Public Funds includes a balance of \$1,080,912.84, at 31st December, 1961, against "Purchase of B.G. Airways Ltd". This "loan" represents the purchase price paid for the airline by the Government in 1955, plus the cost of additional equipment subsequently acquired, but no terms of repayment have been laid down and the airline pays no interest on this capital investment. It will also be observed that the working capital issued to the British Guiana Credit Corporation, which amounted to \$12,388,385.38, at 31st December, 1961, is shown as a footnote to the annual statement; no terms of repayment have been fixed and no repayment has been made, but interest is payable on capital issues at such rate as may be determined by the Government. In this connection, interest amounting to \$422,445.71, was reported as outstanding at 31st December, 1961.

74. It is obviously desirable that, when public funds are voted for corporations or undertakings outside the ambit of normal financial administration, the purposes and conditions of the issue of these funds and the precise nature of the Government's claim on them should at the same time be laid down.

DEVELOPMENT FUND

75. Authorities for Expenditure. The authorities for expenditure from the Development Fund for the financial year ended 31st December, 1961, are set out in Annexure V to this Report. It will be observed that the covering approval of the Legislative Assembly has not yet been obtained for expenditure totalling \$65,201.90, in excess of the approved estimates. These excesses were incurred on 8 votes.

76. With reference to Annexure V of the 1960 Audit Report, the final schedule of unauthorised excesses for 1960, totalling \$11,273.00, received the covering approval of the Legislative Assembly on 20th December, 1961.

77. Control of Expenditure. Certain breaches of basic control have been observed. These involved the expenditure of funds in excess of the amounts approved by the Legislative Assembly, and therefore contrary to law, the lack of formal authority for the release of reserved funds which were wholly or partly expended, the re-allocation of funds between items under the same sub-head without the approval of the Ministry of Finance, and the non-realisation of anticipated savings to offset supplementary expenditure.

78. The observations at paragraph 44, regarding unsatisfactory control of Recurrent expenditure are also applicable, in a large measure, to the expenditure of Development funds. In this connection, it is observed that authority was obtained to pay, from the voted provision for 1962, accounts totalling \$80,200.85, and representing liabilities incurred in 1961 against 52 votes, 12 of which were overspent.

79. Annual Statement of Development Expenditure. The total expenditure on development projects for the year 1961 (\$21,659,752.26) fell short of the total original estimate by \$2,328,648.74. It comprised \$5,570,175.17, from Colonial Development and Welfare grants and \$16,089,577.09, met from other sources. This Statement includes certain misallocations, which are included in Annexure II to this Report, and is subject to observations contained in the audit report submitted to the Director General of the Overseas Audit Service on the examination of the Colonial Development and Welfare Statements for 1961.

80. An analysis of Development Expenditure for the eight years, 1954, when the Fund was established, to 1961, is set out as Annexure VII to this Report.

81. Contributions from Revenue. A total sum of \$24,300,336.15, was appropriated from the Territory's general revenue balance in respect of the period 1954 - 1960 towards the financing of the Development Programme. There has been no such appropriation in respect of the year 1961; the Territory's Accounts for this year, however, show a revenue surplus of \$3,033,558.60.

82. Development Programme - Unproductive expenditure. Large sums have been spent since the beginning of the Development Programme in 1954, on certain projects which do not appear to have produced the desired results or to have yet served satisfactorily the purposes for which they were intended. Mention was made in the 1960 Audit Report of expenditure of this nature in connection with the rebuilding of the East Coast, Demerara, Main Road. It would now appear that, to some extent, these observations also apply to other works such as the Black Bush Polder and the Boeraserie Extension Project on which expenditure from 1954 to 1961 amounted to \$14,515,723, and \$10,340,773, respectively.

83. These unsatisfactory aspects of the Development Programme would indicate that before projects are submitted for the approval of the Legislature there should be a clearer and more detailed presentation of all the factors involved, a closer examination and assessment of the practical benefits to be derived, and comprehensive plans for the efficient administration of capital works as soon as they are completed.

84. United Kingdom Exchequer Loans. In addition to Colonial Development and Welfare grants, this Territory has been receiving direct loans at interest from Her Majesty's Government, since 1958, for the general purposes of approved development programmes. These loans are repayable in fixed annual instalments over a period of 25 years from date of issue. The total received to 31st December, 1961, amounted to \$42,400,800, of which \$1,325,942.84, had been repaid at that date.

85. The annual Statement for the year 1961, showing receipts and payments under the 1960-1964 Development Programme, which is required by the Secretary of State in connection with these loans, is under audit.

MINISTRY OF FINANCE

86. Unauthorized excesses on votes. The voted provision on 14 sub-heads of the Recurrent Estimates under Departments of the Ministry of Finance was overspent by a total amount of \$292,183.83, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 15A - Finance - Central Registry

1 - Personal Emoluments	\$ 1,841.26
2 - Miscellaneous	282.46

Head 16 - Finance - Licence Revenue

3 - Miscellaneous	2.28
6 - Revenue Protection	.01

Head 32 - Miscellaneous

1 - Telegrams	6,158.31
8 - Expenses of Commissions and Committees	1,672.79
16 - Crown Agents Charges on Stores Purchases (including Commission, inspection and marine insurance)	20,685.87
17 - Workmen's Compensation Ordinance	16,425.27
23 - Leave Passages, Public Officers	200,099.66
25 - Travelling Expenses and Subsistence Allowances to Unofficial Members of Boards and Committees	257.13
27 - Special Visits and Representation at External Conferences	9,015.10
60 - Expenses - New Constitution	18,225.21
- Provisional Revision of Salaries and Wages	16,949.23
- Post 1945 Fire Claims	569.25
	<u>\$292,183.83</u>

87. Delayed replies to audit queries or memoranda. At 31st December, 1962, replies were outstanding for more than three months on 52 audit queries or memoranda addressed to the Secretary to the Treasury (23), the Accountant General (26) and the Comptroller of Customs and Excise (3).

88. System of Account. Reference was made in the 1960 Audit Report to an audit suggestion made in January, 1961, accompanied by an outline of the system, that the Departmental Sub-Accountant System should be adopted by the Government as far as practicable in order to meet the accounting and administrative needs arising from current Constitutional developments. Consideration of this matter was, unfortunately, deferred for a long time but the Secretary to the Treasury issued a circular memorandum in November, 1962, setting out the proposed arrangements for the inauguration of a sub-accountant system. The main units of the system are to be Ministries instead of Departments and, consequently, a central accounting office is to be established within each Ministry.

89. Financial Regulations. The present regulations were made in 1955, under the authority of the Audit Ordinance which was repealed and replaced by the Financial Administration and Audit Ordinance, 1961. A belated but complete revision of these regulations to accord with changes and developments in financial and accounting administration is now being undertaken.

90. Stores Regulations. As far as this Department is aware no further progress has been made in the preparation of new stores regulations in connection with which an audit draft was submitted for consideration nearly two years ago. The existing regulations are generally inadequate.

91. Diet Scales - Government Institutions. In reply to an audit inquiry as to the authority for the current prison dietary which varied a great deal from the authorised diet scales, the Director of Prisons intimated that the latter were prescribed many years ago and were unsuited to present day prison administration. As a similar situation was observed to exist in other Government Institutions, it was suggested to the Ministry of Finance that these largely inoperative diet scales based on quantity should be replaced by some method of financial control allowing for the flexibility necessary for proper administration. It is understood that consideration will be given to this suggestion in due course.

92. Control of receipt books. Specific cases indicative of inadequate departmental control are referred to later in this Report.

93. Writing off of fines and costs imposed by Magistrates. The question raised by this Department as to the legal propriety of the present practice of writing off, on the authority of the Secretary to the Treasury, fines and costs which have remained unpaid for more than three years has not yet been settled. This, however, is only one aspect of a very unsatisfactory state of affairs, regarding the collection of these penalties, which has existed for a long time.

94. Purchasing procedure. Disregard of the regulations governing the purchase of stores and equipment has become increasingly evident. Many purchases have been made without the approval of the appropriate Tender Board and it would appear that the obtaining of authority to dispense with normal procedure, or of covering approval, from the Ministry of Finance is little more than a formality. It is also evident that Departmental Tender Boards sometimes deviate from the prescribed procedure.

95. Motor Car Advances. It was suggested to the Minister of Finance that a review of the conditions under which these advances are granted was desirable for the purpose of restricting the amount of public funds so immobilised. A reply was received to the effect that the Ministry was satisfied with the current policy that advances should not be approved "except where such purchases cannot be postponed and in any case where an advance to purchase a vehicle was given less than four years ago".

96. Leave passage entitlement on resignation. The propriety of granting the full leave passage entitlement of \$2,500, to a senior officer on his resignation from the Public Service was questioned by this Department on the ground that the entitlement was in fact a privilege granted only to serving officers or to officers going on leave prior to retirement. The Secretary to the Treasury stated in reply that the grant of passage money in this case was in keeping with the existing policy which was laid down in 1958, but that the whole subject of leave passages was under review.

97. Recovery of surcharges. It has been observed in recent years that dismissed officers or employees have been paid salary or wages or other monies which should have been withheld and applied toward settlement of their liability for loss or damage of Government property. It has been suggested by this Department that, pending final decisions in the cases, the estimated financial losses should be

debited to advance accounts in the names of the persons considered liable and that departmental accounting officers should be required to take appropriate action to ensure that, as far as possible, surcharges are recovered from any monies payable to the persons eventually held to be responsible.

98. Unauthorised overdrafts on departmental bank accounts. An undetermined but increasing number of unauthorised overdrafts on departmental bank accounts have been observed. These accounts are operated for specific purposes such as imprest or sub-imprest transactions and salary payments and, under the regulations, should not be overdrawn without special authority. The reasons given for these overdrafts are generally not acceptable and it is evident that effective accounting supervision is not exercised within the Departments concerned.

99. Government Quarters - Inadequate control of rent collection. It was brought to notice by this Department that the manner in which the main register of rentals and rental payments on Government Quarters was kept and the unregulated notification of particulars of tenancy indicated very little control on rental payments. Several apparent short collections of rent were also brought to notice. Action has since been taken to correct the errors and omissions and to introduce a new form of register and notification procedure.

100. Privately owned premises are rented from time to time as Government offices and/or living quarters. It recently came to notice that between January, 1958, and August, 1962, one such residence in Georgetown was vacant for various periods totalling 9 months, in respect of which sums of \$1,080.00, and \$1,908.56, were paid as rent and watchmen's wages, respectively. The information received on this matter indicated a lack of administrative co-ordination which also affected the collection of rent from official occupants.

101. Expenditure on special visits and representation at external conferences (\$64,015.10). A sum of \$35,000, was included for this purpose in the approved Recurrent Estimates for 1961. In November, 1961, an additional sum of \$20,000, was voted. Nevertheless, the expenditure for the year exceeded the total amount voted by \$9,015.10. It was incurred on the attendance of senior government officers and, to a lesser extent, Government Ministers at a large number of conferences, meetings, etc. in North and South America, the Caribbean, the United Kingdom, Europe, and, on one occasion, Japan, and it appears to include charges totalling a little more than \$8,000, in respect of the years 1958-1960. Six of the Government officers referred to have since resigned or transferred to other Governments.

102. Expenses in connection with the New Constitution (\$96,225.21). The expenditure charged as above covers a very wide field. It includes the salaries and travelling allowances of senior administrative officers and the salaries of clerical staff assigned to the new Ministries for the period September to December, 1961, the cost of extensive internal structural alterations, office equipment and furnishings to comply with ministerial arrangements and requests, and sundry other payments, which should have been specifically provided for or more appropriately allocated. A large number of apparent misallocations of personal emoluments, travelling expenses, and petty miscellaneous payments, totalling \$12,069.62, have been brought to the notice of the Accountant General.

103. According to information received, the works and services on which this expenditure was largely incurred were put in hand by executive officers of the Public Works Department on direct instructions from the Deputy Chief Secretary and the Ministries concerned and generally without reference to the Director of Public Works. It is observed that expenditure of this nature has continued during 1962, but that no funds are so allocated in the approved Estimates for 1962, or have been provided in Supplementary Estimates: this breach of the law governing the expenditure of public funds was brought to notice in the course of audit in April, 1962, but this Department has not yet been favoured with any information or explanation by the authorities concerned.

104. Control of Government Vehicles. It is evident that log books and other records which are or should be kept as a means of supervision and check on the use and maintenance of Government vehicles frequently do not serve this purpose owing to the records being badly kept and to neglected supervision. Insofar as the consumption of gasoline is concerned, the pro forma of a monthly return in triplicate was submitted to the Ministry of Finance by this Department with the suggestion that it should be required of each Ministry so as to promote the keeping of up-to-date records which would be subject to subsequent audit verification; the Ministry, however, considers this an unnecessary imposition.

105. Awarding of Contracts. Various unsatisfactory features have been observed in the awarding of contracts, largely for works, in recent years. Standard procedures are set out in the existing Financial Regulations, which are in process of complete revision, but these have been ignored or overlooked in some cases, are not sufficiently comprehensive and precise, and, particularly as regards major construction projects, were not designed to meet any material changes or developments in financial operations.

106. Contractor - Finance arrangements. After protracted negotiations, the Government formally entered into a contract in December, 1961, with a foreign construction firm under which the latter undertook to build and largely finance, under certain terms and conditions, an all-weather road 36.45, miles long, referred to as the Parika-Bartica Road, for the sum of \$8,333,333. Tenders had not been advertised for, but bids had been invited from a local firm and from six outside firms. Only two bids were received, one being the local firm's, and the Governor-in-Council decided in favour of the foreign firm. The Government undertook to pay to the Contractor the sum of \$750,000, in cash on the date on which the contract was signed and, as the work progressed, a further sum of \$2,583,333, in cash instalments, and to issue to the Contractor negotiable interest-bearing bonds, maturing between two and ten years from date of issue, to a total nominal value of \$5,000,000, in respect of the remainder of the contract sum.

107. The course adopted in awarding the above-mentioned contract and, presumably, the circumstances which dictated it, are outside the scope of the current Financial Regulations, while the financial arrangements entered into are, as far as this Department is aware, without precedent in public administration in British Guiana. However, the Government's commitments under this contract received the covering approval of the Legislature by virtue of a special loan ordinance authorising the issue of the bonds to the Contractor. In view of local inexperience of contractor-financed projects and the need for special controls, it is desirable that there should be adequate regulations for this purpose.

108. According to available information, the state of the abovementioned contract at 12th October, 1962, was not satisfactory: cash payments to the Contractor amounted to \$1,343,848.26, Government bonds of a total face value of \$2,000,000, had been issued, and materials and services costing \$19,619.28, had been supplied by the Public Works Department, making a total payment of \$3,363,467.54; on the other hand, the total value of the work done amounted only to \$756,450.29, representing 21.18, per cent of the value of the work (\$3,571,282.43) which should have been done by 30th September, 1962, according to the programme. It is also observed that a sum of \$41,747.40, was recovered from the Contractor in November, 1962, in respect of interest paid on bonds in June, 1962, which, under the terms of the contract, was not warranted by the value of the work completed at that date.

CUSTOMS AND EXCISE

109. Unpaid Accounts. It is observed that authority was obtained from the Accountant General to pay accounts totalling \$19,896.23, incurred against seven votes during 1961, as charges against the voted provision for 1962. This sum largely represented payments due for overtime services.

110. Warehouse Registers. Consequent on the loss of the warehoused goods' registers in the fire which destroyed the Colonial Bond in March, 1961, the owners of private spirit warehouses submitted, at the request of the Comptroller, lists of stocks on hand immediately after the fire. These lists, along with the list of stocks held at the Government spirit warehouse at Kingston, have been respectively certified as to physical verification by the Customs and Excise Officers who were at the time assigned to these warehouses and are the source of the opening entries of the new registers. An independent Board of Survey would appear to have been preferable, but the Comptroller held the view that such a Board was appropriate only if Government property was involved.

111. Control of fees for overtime services. It was mentioned in the 1960 Audit Report that a new system of internal control had been devised as a result of extensive defalcations by a junior clerk during the period January, 1960, to February, 1961, which came to notice in March, 1961. The clerk was sent to prison after a Supreme Court trial in January, 1962.

112. A recent inspection of overtime transactions by a Treasury Officer disclosed that many of the new instructions designed to guard against irregularity and to cover outstations' transactions were not being complied with.

113. It was observed in the course of audit, in June, 1962, that fees totalling \$1,561.90, due on overtime services rendered to firms and individuals during 1961, had not been collected by the Department although the officers concerned had been paid. It was also apparent that the fees charged for these services was insufficient to cover the cost of providing them.

114. Parcels Post - Jerquing of importations. The volume of imports by Parcels Post appears to warrant Customs checks similar to those carried out by the Jerquing Branch of the Customs and Excise Department and, in this connection, the powers vested in the Comptroller by law extend to postal packets. The Secretary to the Treasury has stated that, while the value of such additional checks is appreciated, they cannot be undertaken by the Customs and Excise Department until the staffing position improves.

INLAND REVENUE

115. Assessment and Collection of Income Tax. The audit suggestions referred to in the 1960 Audit Report in connection with the taxpayers' register were not agreed to by the Commissioner of Inland Revenue but no further comment is offered in view of the introduction of the P.A.Y.E. System with

effect from 1st January, 1963. With regard to apparently delayed action on assessments and objections, to which reference was also made, it was explained that, apart from the considerable time which investigations normally take, the Department had been seriously handicapped by an insufficiency of technical officers and of supervisory personnel for the collecting and clerical sections.

116. The Commissioner's attention has been invited to an important source of information on the income of a large number of persons, which does not appear to have been pursued for the purpose of investigation, as audit observations indicated the likelihood of evasion of tax over a large area. The Commissioner has expressed doubt about evasion to any considerable extent in this area but stated, at the same time, that the field work which was being undertaken and the proposed establishment of another branch office would gradually reduce such evasion as was taking place.

117. A total of \$2,062,742.21, was reported in July, 1962, as outstanding at 31st December, 1961, in respect of income tax, exclusive of tax assessed during 1961. This figure was a little more than two and a half times the total reported as outstanding at the end of 1960. The reason or reasons for this very big increase have not been ascertained by audit but the Commissioner has been asked for his comments on the matter. In this connection, there were various Legislative enactments during 1962 for the purpose of more effective enforcement of payment.

118. Accounting Arrangements. Audit inquiries were made in August, 1961, as to any contemplated changes in accounting procedures, including possible mechanisation, on the introduction of the P.A.Y.E. System. No reply has yet been received.

ESTATE DUTY

119. New Amsterdam Sub-Registry. A reply is awaited to an audit memorandum issued in March, 1962, regarding the check exercised on the filing of declarations of estates within the prescribed time limit, and the collection of duty outstanding on certain estates.

120. Arrears of collection. A total of \$178,569.61, was reported as outstanding at 31st December, 1961. The arrears had increased to \$254,436.10, at 30th June, 1962, and related to the years 1958-1962.

LICENCE REVENUE OFFICE

121. Dog Licences. An annual licence fee of \$1.50, is payable on a dog kept within the municipal limits of Georgetown and New Amsterdam. The attention of the Ministry of Finance has been invited to the continued decrease in the number of licences issued over the last 4 years and the apparent evasion on a large scale in Georgetown and the matter is under consideration. It is understood that the Licence Revenue Officer has since taken action to improve the collection of revenue from this source. According to the records, the total number of licences issued in Georgetown in 1961, was only 1,835.

GOVERNOR'S OFFICE

122. Unauthorised excesses on votes. The voted provision on 4 sub-heads of the Recurrent Estimates was overspent by a total sum of \$402.20, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 1 - Governor

2 - Upkeep of Government House	\$ 19.04
4 - Stationery and Miscellaneous	103.20

Head 49 - Volunteer Force

2 - Transport and Travelling	269.16
5 - Sanitation and Labourers Tools	10.80
	<u>\$402.20</u>

PREMIER'S OFFICE AND

MINISTRY OF DEVELOPMENT AND PLANNING

123. Unauthorised excesses on votes. The voted provision on 5 sub-heads under Head 7A. Information Services of the Recurrent Estimates was overspent by a total sum of \$6,305.47, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 7A - Information Services.

3 - Travelling Expenses	\$ 24.32
4 - Purchase of Publications and Films	1,954.93
6 - Production of Films, Photographs and other Visual Aids	519.44
8 - Broadcasts to Schools	3,557.36
9 - Mobile Units - Maintenance, etc.	249.42
	<u>\$6,305.47</u>

124. Delayed replies to audit queries. At 31st December, 1962, replies were outstanding for more than three months on two audit queries on the Information Services.

MINISTRY OF HOME AFFAIRS

125. Unauthorised excesses on votes. The voted provision on 27 sub-heads of the Recurrent Estimates of Departments under the Ministry of Home Affairs was overspent by a total sum of \$67,722.99, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 13 - Essequibo Boys' School

1 - Personal Emoluments	\$ 418.25
3 - Dietary	55.81

Head 18 - Fire Protection

1 - Personal Emoluments	12,145.62
6 - Fire Engines and Ambulances Maintenance and Operation of Ambulances	623.45
7 - Fire Boats Maintenance and Running Expenses	313.40
14 - New Amsterdam Personal Emoluments	5,103.55

Head 20 - Interior

4 - Land and Water Transport	1,518.66
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Head 25 - Local Government

4 - House Rent	497.11
8 - Clerical Assistance - District Offices	716.55

Head 25A - Local Government Probation
Service

3 - Miscellaneous	5.43
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Head 32 - Miscellaneous

21 - Advertisements	2,040.69
47 - Preparation and Revision of Electoral Register	1,130.15
48 - Expenses - General Elections	1,140.13

Head 34 - Miscellaneous - Subventions,
etc. Other than Municipal

58 - Grant to Discharged Prisoners'
Aid Committee \$ 233.75

Head 37 - Police

1 - Personal Emoluments 35,324.89

21 - Passports .24

Head 41 - Prisons

2 - Transport and Travelling 1,337.25

4 - Clothing, Bedding and
equipment 438.40

5 - Fuel, Light and Sanitation 2,339.38

6 - Tools, Appliances, etc. 366.16

7 - Uniforms for Officers and
Matrons 174.07

13 - Miscellaneous 146.09

14 - Upkeep of Buildings and
Grounds 1,058.86

16 - Maintenance of Lorry and
Launch 152.69

19 - Gratuity Scheme for Young
Offenders 217.95

23 - Conversion of unused Dining
Hall 223.95

25 - Reconstruction of Dining Halls .51

\$67,722.99

126. Unpaid Accounts. The Accountant General's authority was obtained for payment from the voted provision for 1962, of liabilities incurred in 1961 on seventeen sub-heads under Head 37. Police and nine sub-heads under Head 41. Prisons, totalling \$6,985.33, and \$2,452.88, respectively. The voted provision on fourteen of these sub-heads was exceeded or would have been exceeded if payment had been made in 1961.

127. Delayed replies to audit queries or memoranda. At 31st December, 1962, replies were outstanding for more than three months on 31 audit queries or memoranda addressed to the Ministry (4), the Local Government (17), Interior (2), Police (2), and Prisons (3) Departments, the Printery (2), and the Elections Office (1).

INTERIOR DEPARTMENT

128. Lethem Sub-Treasury. No explanation has yet been received regarding an unauthorised bank overdraft of \$5,516.26, at 31st December, 1961, which, however, was observed to have been cleared, in January, 1962. The monthly accounts submitted to the Accountant General have been audited to 31st December, 1961, except for a necessarily limited check of revenue and other receipts. An audit inspection is now in progress at this outstation.

129. District Administration Office, Bartica. A cash shortage of \$47.52, relating to imprest transactions in 1961, was reported by the Commissioner of the Interior in March, 1962. Information subsequently received indicates that, insofar as this imprest was concerned, office supervision was negligible, handing over was incomplete, and the records were so badly kept that the precise amount of the shortage was obscured for some time. The sum of \$47.52, has been debited against a junior clerk who wrote up the cash book and, apparently, was the only person entrusted with these transactions; although a year has passed since the shortage came to notice, a decision has not been reached.

POLICE DEPARTMENT

130. Quartermaster's Store - Issue of receipts in improper form for sales at auction. It came to notice that "temporary" receipts, written on ordinary stationery and totalling \$1,716.65, were issued to purchasers at an auction of unserviceable articles at the Quartermaster's Store in September, 1961. The official general receipts which should have been issued in the first place, in accordance with Financial Regulations, were subsequently prepared for distribution.

131. Registration and Licensing of Clubs. An audit inspection at the Georgetown Magistrates' Office revealed that a relatively large number of social or sports clubs had not complied with the legal requirements of annual registration and licensing and, consequently, the fees payable thereon did not accrue to public revenue. It would appear that better co-ordination between the Magistrates' Office and the Police Department is required to ensure compliance with the law. The Police have investigated the cases brought to notice and have promised an effective check on these clubs in future.

132. Divisional Headquarters, New Amsterdam. The whereabouts of three general receipt books and an apparently defective system of internal control of general receipt books are under correspondence. It was also observed in the course of audit that monies received through the post by the Traffic Branch were not entered in the Remittance Book, as required by Financial Regulations; it is understood that a separate book has since been opened for this purpose.

133. Receipting of Pound Fees. An audit suggestion that general receipts should, in future, be issued for all monies received in respect of animals impounded by the Police has been approved by the Ministry of Finance.

134. Divisional Headquarters, West Demerara. A large number of sundry errors and improprieties, indicative of inadequate supervision, were observed in the course of audit. Remedial action has been promised on these matters but further information is awaited regarding two missing receipt books.

PRISONS

135. Georgetown Prison. An inspection of the store accounts disclosed a generally unsatisfactory state of affairs. The prison bakery records were found to be incorrect and kept in a manner which afforded little check or control on the consumption of flour, there were several improper entries relating to the issue of footwear to officers, certain discrepancies were observed in the quantities of material and made-up clothing taken on charge, and the posting of the clothing stores ledger was very much in arrear. The storekeeper was interdicted pending investigation of the irregularities brought to light. Subsequent survey of the prison stores by a special board disclosed shortages of a large number of items of uniform and miscellaneous hardware to a total value of \$2,073.33. It is understood that a disciplinary enquiry has been held at the Georgetown Prison and that the report has been submitted to the Public Service Commission.

136. New Amsterdam Prison. The store accounts at this prison were also found to be unsatisfactory. The ledgers and inventories were not kept in the approved form, a dispensary treatment record was not produced for inspection, and certain consignments of produce to the Georgetown Prison, as shown in the Farm records, were not satisfactorily vouched or otherwise confirmed. The Director of Prisons has investigated these matters and taken appropriate action.

137. Expenditure on site for new prison. The 1960-1964 Development Programme includes the construction of a new prison at D'Endragt, East Demerara, at a cost of \$300,000. No expenditure was incurred in 1960, but the sum of \$31,518.58, was charged to the relevant Development sub-head for 1961, in respect of which an estimate of \$75,000, was approved. The expenditure for 1961, included purchase of a lorry, a concrete mixer, and a concrete blockmaking machine, but it would not appear that this equipment has yet been used on this project. The approved estimate for 1962 was \$10,000, but control of the expenditure was wholly reserved to Ministry of Finance and, although approval of the payment of a sum of \$482.38, was notified by the Ministry of Home Affairs in April, 1962, no expenditure in respect of 1962 is shown to date in the Accountant General's records.

LOCAL GOVERNMENT.

138. District Administration Office, New Amsterdam. An audit inspection in September, 1961, disclosed a general lack of internal check on cash transactions, delayed payment of substantial amounts of cinema tax, non-payment of tax on admission tickets to a horse-race meeting until the matter was brought to notice by audit, inadequate revenue control records, and sundry other accounting deficiencies. Several general receipt books, the third copies of five cancelled housing revenue receipts, and a large number of Local Authorities' payment vouchers for the years 1960 and 1961 were not produced for inspection. No reply has been received to a memorandum on these matters addressed to the Commissioner of Local Government more than a year ago.

139. District Administration Office, Springlands. It was observed that the greater part of the office work, involving the receiving of revenue and entering up the records, had for a long time been done by the revenue runner to the consequent neglect of his proper duty of outdoor checks against evasion of licence and other revenue. It was also observed that the licences stock account was not properly checked and that the revenue control records were inadequate.

140. District Administration Office, Fort Wellington. In December, 1961, the Commissioner of Local Government reported to the Police a suspected fraud of unknown extent in the Rural Self Help Schemes under the supervision of the District Commissioner, West Berbice. For reasons which are not entirely clear, an accounting investigation was delayed for a considerable period and the Accountant General's report on the investigation carried out by him did not issue until December, 1962. According to this report, various sums totalling \$5,254.14, appeared to have been misappropriated during 1961 by a junior open-vote clerk by means of forged invoice orders purporting to represent materials supplied

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to Schemes and forged cheque endorsements. The Accountant General stated that, owing to the non-availability of two invoice order books he had not been able to investigate the transactions under these Schemes during 1960.

141. According to information received very recently, the abovementioned clerk pleaded guilty in the Magistrate's Court in March, 1962, on sixteen counts of obtaining, by false pretences, monies totalling \$2,963.44, which are included in the abovementioned sum of \$5,254.14. It is understood that he was fined \$250, on each of two counts involving cheques for \$405.12, and \$445.06, and reprimanded and discharged on the remainder, and that restitution in the sum of \$1,000, was made.

142. It would appear that the perpetration of these fraudulent transactions was largely permitted by a gross neglect of internal check and supervision, and further investigations and action on this aspect of the case are awaited.

143. District Administration Office, Leguan. It was observed that, although there was a post office at Leguan, a junior open-vote clerk travelled from Leguan to Georgetown to receive from the Treasury the salaries of the office staff and that this practice entailed the expenditure of public funds on travelling expenses, the risk of a substantial loss of cash, and time off the clerk's proper duties. The authority for and the duration of this arrangement are not known but the matter was brought to the notice of the Ministry of Home Affairs and, it is understood, salaries have since been paid through the post office.

144. Local Authorities - Arrears of loan repayments. With reference to paragraph 70, of this Report, the Secretary to the Treasury has asked the Ministry of Home Affairs to explain the circumstances of these large arrears and to ensure that Local Authorities not only provide for repayments in their annual estimates but also pay the instalments not later than the due dates.

/145.

MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT

145. Unauthorized excesses on votes. The voted provision on 21 sub-heads of the Recurrent Estimates under Departments of the Ministry of Education and Social Development was overspent by a total sum of \$54,733.16, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 9 - Co-operative

9 - Providing Facilities for
Temporary Rest House at
Hogstye \$.10

Head 12 - Education

3 - Expenses, Education
Committee 2.50

4 - Land and Water Transport 127.91

Head 12A - Education, Primary Schools

8 - Upkeep, Schools' Recreation
Grounds, Wages, etc. 369.68

Head 12A - Miscellaneous

20 - Grants to Aided Secondary
Schools 44,240.16

21 - History and Culture Week 1,095.10

Head 12A - Education - Government
Training College

26 - Books and Educational
Supplies 1,159.26

Head 12A - Education - Government
Technical Institute

31 - Materials, Equipment, Books,
etc. 99.49

34 - Technical Library 44.43

35 - Miscellaneous 121.60

/Head 12A

<u>Head 12A - Education - Carnegie School of Home Economics</u>		
42	- Power and Lighting	\$ 168.97
50	- Travelling Expenses	59.96
<u>Head 12A - Education - Queen's College</u>		
55	- School Library	20.96
<u>Head 12A - Bishops' High School</u>		
75	- Miscellaneous	206.58
<u>Head 12A - Education - Anna Regina Secondary School</u>		
81	- Miscellaneous	144.62
<u>Head 25A - Local Government - Social Welfare</u>		
5	- Grants to Voluntary Social Welfare Organisations	19.73
<u>Head 32 - Miscellaneous</u>		
42	- Expenses - Film Censorship	1.83
<u>Head 34 - Miscellaneous, Subventions, etc. Other Than Municipal</u>		
9	- Students' Liaison Officer in the U.S. - Contribution to Expenses of -	5,453.95
17	- British Council Office for Welfare of Students in Eire - Contribution to	1,344.00
38	- Board of Trustees, Georgetown Cultural Centre	31.13
<u>Head 46 - Social Assistance</u>		
19	- Purchase of Equipment	21.20
		<u>\$54,733.16</u>

146. Unpaid Accounts. The Accountant General's authority was obtained for payment from the voted provision for 1962 of liabilities incurred in 1961 on twenty-five sub-heads under Head 12A. Education - Schools, Institutions, and Miscellaneous, totalling \$19,893.02. The voted provision on 12 of these sub-heads was exceeded or would have been exceeded if payment had been made in 1961.

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147. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 7 audit queries or memoranda.

EDUCATION

148. Leave advances to Primary School Teachers. This Department was informed by the Ministry in September, 1961, that an advances ledger had been opened with balances totalling \$44,262.67, as at 31st December, 1960. The balance of the Accountant General's account at that date was \$78,514.66. A reply is awaited from the Ministry regarding reconciliation with the Accountant General's balance of \$88,983.91, as at 31st December, 1961.

149. Overseas Examinations - Deposit Account. As a result of an application for supplementary provision of \$48,192.70, to meet the excess of payments over fees received for examinations held during 1961 on behalf of Overseas Bodies, the Executive Council decided in July, 1961, that the Director of Audit should be asked "to set up a system in the Ministry which would ensure that no part of the cost of holding Overseas Examinations had to be met by the Government". This request was not received from the Secretary to the Treasury until 1st November, 1961. The Audit Department then sought repeatedly but to no avail to discuss the matter with the Ministry, but in April, 1962, received a copy of a memorandum addressed by the Director of Education to the Secretary to the Treasury which indicated that the Ministry was taking independent action. In the circumstances, the Audit Department asked to be relieved of responsibility in this matter. Nevertheless, this Department's views were requested by the Secretary to the Treasury, in October, 1962, on new accounting arrangements effective from 1st January, 1962, which were approved by him five months previously; no audit objection was offered to these arrangements, which, however, were limited to accounting control and included only incidental reference to efforts being made to ensure that appropriate local fees were charged to meet local expenses.

150. Loans to University Students. With reference to paragraph 71, of this Report, the Ministry has been requested by the Accountant General to supply particulars of individual loans on which balances were outstanding at 31st December, 1961. As far as this Department is aware this information is not yet available.

SOCIAL ASSISTANCE

151. Head Office. Audit inspection has disclosed several instances of unduly delayed acknowledgment of monthly cash remittances to district offices to pay poor relief and old age pensions, seriously inadequate internal control and check of districts' transactions, sundry overpayments of poor relief, errors in entering registration and local numbers and commencing months of old age pensions, and the inclusion of apparently deceased pensioners in schedules of payments made. The comments of the Ministry on a memorandum embodying the foregoing observations, issued in March, 1962, are awaited.

152. The Palms. The storekeeping arrangements, including supervision, were observed to be very unsatisfactory at this institution and recommendations on the matter have been included in the memorandum referred to in the preceding paragraph.

RURAL SELF-HELP

153. Macouba Self-Help Scheme (No. 3/1960). A grant of \$2,400, to the Macouba Co-operative Land Society Limited was approved in July, 1960, to meet the cost of stumping 100 acres at Macouba, but a certificate of abandonment of the scheme was signed by the Chairman of the Regional Development Committee (East Demerara) on 1st September, 1961. The reason given for abandonment was "Due to frequent litigation over the land" and no expenditure was shown as incurred. It was subsequently observed that the Legislature voted, in November, 1961, the sum of \$4,000, as a grant to settle an action against the Society for damages for trespass but that no payment was made in 1961 and the entire amount of the vote lapsed at the end of the year. Consequent on an urgent request by the Ministry of Natural Resources early in 1962, the \$4,000, voted in 1961 was paid by the Accountant General to the Crown Solicitor on 5th March, 1962, as a charge against Head 32. Miscellaneous, sub-head 4. Sundries, on the authority of the Secretary to the Treasury, pending on a re-vote. It has been further observed that, despite the certificate of abandonment, public funds may have to bear additional charges for the hire of a bulldozer in connection with the above-mentioned scheme.

MINISTRY OF WORKS AND HYDRAULICS

PUBLIC WORKS DEPARTMENT

154. Unauthorized excesses on votes. The voted provision on sixteen sub-heads of the Recurrent Estimates and four sub-heads of the Development Estimates was overspent by the total sums of \$190,594.83, and \$44,539.76, respectively, as set out below, and these excesses await the covering authority of the Legislative Assembly.

RECURRENT ESTIMATES

Head 33 - Miscellaneous, Subventions, etc. Municipal

1 - Rates on Government Properties \$ 1,747.57

Head 44 - Public Works

6 - Miscellaneous 1,098.13

7 - Expenses of Trainees, Technical Institute 2,970.07

Head 44A - Public Works Sea Defences - Annually Recurrent

1 - Maintenance and Reconditioning of Public Buildings 25,634.22

3 - Maintenance of Artesian Wells and Distribution Lines 11,568.14

10 - Maintenance of Compounds and Paths 4,336.11

11 - Maintenance of Trenches, Government Lands, Georgetown 347.80

13 - Electric Power and Lighting of Buildings 10,161.99

16 - Unallocated Stores 105,529.61

17 - Workshop Suspense Account 3,964.68

18 - Lorry Transportation Recurrent Services 9,687.96

19 - Atkinson Field, Maintenance of 2,063.11

20 - Stone Crushing Plant - Ruimveldt Suspense Account 5,049.86

24 - Maintenance and Operation of Overhead Tanks, Government Quarters 2,500.06

Head 52 - Public Works - Non-Recurrent

4	-	Minor Works and Improvements	\$ 2,622.00
10	-	Erection of Shed at Colonial Bond Stelling	<u>1,313.52</u>
			<u>\$190,594.83</u>

DEVELOPMENT ESTIMATES

Head XII Public Works

2	-	Bartica Potaro Road	\$ 9,785.30
3	-	Potaro-Lethem Road	29,838.58
4	-	East Bank Road	3,258.78
6	-	Water Supply	<u>1,657.10</u>
			<u>\$ 44,539.76</u>

155. Such explanations as have been received indicate that expenditure was incurred without due regard to the availability of funds and even when it was known that the authorised provision was completely spent; application for supplementary provision was made in some cases but this was done after the excess expenditure or a part thereof had been incurred and, in general, the covering approval of excesses by the Legislature appears to have been taken for granted.

156. Unpaid Accounts. Authority was obtained from the Accountant General for payment from the voted provision for 1962 (Recurrent Estimates) of liabilities incurred in 1961, on nine sub-heads under Head 44. Public Works Department and fourteen sub-heads under Head 44A. Public Works and Sea Defences - Annually Recurrent, amounting to \$5,751.81, and \$24,096.42, respectively. Nine of these votes were overspent and one would have been overspent if payment had been made in 1961.

157. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 39 audit queries or memoranda issued on the Public Works Department. In certain cases, delayed departmental action on these matters has adversely affected recovery of overpayments.

158. Unallocated Stores. At the close of the year, the approved estimate for purchases was exceeded by \$1,026,698.77, the net expenditure provision by \$105,529.61, and the maximum stock value by \$384,706.11. These excesses have not yet received the covering approval of the Legislative Assembly.

159. Audit examination of the accounts and tabular summary of the Unallocated Stores for 1961 disclosed a large number of errors and a revised summary is awaited. An unaccountable difference of \$867.42, as at 31st December, 1961, has been confirmed but authority for this difference to stand in the accounts has not yet been seen. Nor has the necessary authority yet been seen in respect of the unaccountable difference of \$2,682.99, as at 31st December, 1960.

160. The errors and improprieties observed in the stores ledger accounts include incorrect pricing and apparently arbitrary adjustment of such errors, and unexplained entries relating to the distribution of handling charges in respect of which a sum of \$10,490.40, representing the undistributed balance at 31st December, 1961, is included as a separate item in the certified stock summary. Redundant stores have been reported as totalling \$18,477.43, but the Director of Public Works's comments on apparent overstocking of items of a much greater book value are awaited. As with the previous year's accounts, a large number of the receipted copies of combined requisition and issue vouchers, required in support of issue entries, were not produced for audit.

161. At the request of the Minister of Works and Hydraulics, the Audit Department has made certain suggestions to improve storekeeping arrangements, in general, and has submitted for consideration draft regulations and accounting instructions for the Unallocated Stores.

162. Allocated Stores - Georgetown. Action is now being taken on an audit suggestion, mentioned in the 1960 Report, that these stores, comprising substantial quantities of materials, equipment, and machine spares returned to Headquarters after completion of works and held pending re-issue for other purposes, should be surveyed for serviceability and disposed of to the best advantage.

163. Personal advance accounts. At 31st December, 1961, the departmental balances on the personal accounts of public officers and other persons amounted to \$96,569.01, in respect of leave and sundry advances, and to \$117,870.35, in respect of advances to acquire means of transport such as motor cars, motor cycles, and bicycles for use on duty. A few large balances shown against former public officers have recently been paid off, but instalments are in arrear on a large number of accounts and clearance of several balances, including overpayments to contractors, is long overdue.

164. Revision of Wages - advance account. The balance of \$19,337.00, at 31st December, 1961, represents a portion of the balance at the end of the previous year and its existence for such a long time after the revision of wages became effective is particularly unsatisfactory.

165. Works for other Departments - advance account. It was indicated in the 1960 Audit Report that there were certain difficulties in the way of analysis and clearance of the balance of \$8,177.35, as at 31st December, 1960. The balance at 31st December, 1961, (\$11,746.18) included this amount which, so far as is known, has not yet been completely analysed.

166. Non-reconciliation of balances of Public Works Department and Treasury advance accounts. The advances control account kept by the Public Works Department shows a balance of \$214,439.36, at 31st December, 1961, whereas the corresponding account kept by the Accountant General shows a balance of \$194,512.05. No evidence of reconciliation has been seen. Several balances on sundry advance accounts as at 31st December, 1960, do not appear to have been brought forward in the Public Works Department's ledger, while the large number of credit balances on personal accounts indicates overpayments or misposts.

167. Debit balances on deposit accounts - works for private parties. These accounts should normally serve the purpose of ensuring that there is a sufficient balance to cover the cost of services to be rendered by the Public Works Department. At 31st December, 1961, however, there were many debit balances, including several of large amount, and the total of such balances substantially exceeded the total at the end of the previous year. A large part of this increase was on the accounts for the maintenance of overhead water tanks and pumps of Local Authorities; the total of balances standing against these Authorities amounted to \$56,255.37. Further unsatisfactory aspects of the accounting for works for private parties were the omission to analyse the balance of the main account as at 31st December, 1961, and non-reconciliation with district balances.

168. Expenditure under works' contracts. Several unsatisfactory features have been observed in the arrangements affecting contracts awarded for the execution of works, or in the transactions thereunder, and, as indicated in paragraph 105, of this Report, the existing regulations require amplification.

169. Variations from the original specifications or conditions of certain building contracts have resulted in a very high proportion of additional costs, including watchmen's wages, and in the indefinite postponement of completion dates. These variations, which do not appear to have been properly authorised, are under correspondence.

170. It has been the practice of the Public Works Department not to apply the retention money clause to payments for work done on variation orders. The omission was questioned in audit and it is understood that the Attorney General's office has advised that, unless retention money is specially delimited under a contract, variations are equally subject to this clause.

171. Accounting control has been defective as regards the debiting of the value of materials and stores supplied to contractors and the safe keeping of the schedules of cash payments to contractors. Audit suggestions towards remedying these defects, and to relieve the Public Works Department of liability for losses of stores or materials delivered to worksites, have been submitted.

172. A contract awarded in 1959 for the construction of a school building for the sum of \$40,191.44, was terminated by the Director of Public Works in December, 1960, because the contractor had defaulted. At that stage, the latter had received \$33,784.05, in cash and materials. According to information received, the Public Works Department spent an additional \$16,441.05, to complete the building, so that the total cost was \$50,225.10, or \$7,134.49, in excess of the contract sum plus variations. No reply has been received to an inquiry made six months ago regarding the excess expenditure recoverable from the contractor who, it was previously stated, had asked that the case be put to arbitration.

173. One of the conditions of a road-building contract was that no interim valuation certificate would be issued for payment of a sum less than \$5,000.00, that is, the contractor should receive an interim payment only if he had done work to a minimum value of \$5,000.00, since the last interim payment. In order, however, that the contractor might receive payment for work valued at only \$1,035.00, and that the abovementioned condition might nevertheless

appear to be complied with, an interim certificate was issued to cover the value of the work done together with the premature release of \$4,000.00, retention money. The impropriety of this transaction was admitted but it was considered an exceptionable expedient.

174. Purchasing procedure. It is evident that more care and attention should be given to the regulations and instructions governing the preparation and placing of purchase orders. Instances have been observed in which reference to Tender Board approval was omitted but not brought to notice by internal examination and supplies obtainable from the Central Stores were bought in the district.

175. Importation of lorry cabs in excess of requirements. Owing to a typing error in the preparation of an indent on the Crown Agents comprising a very large number of items, two dozen lorry cabs were imported during 1961, instead of two only. The error was overlooked by the checking clerk, who has since died, and also by the Chief Storekeeper who has since resigned from the Public Service. The omission of itemised pricing of this indent, which appeared to have become established practice, obviously contributed in some measure to the oversight. Credit has been obtained for the F.O.B. value of the 22 cabs which were shipped back to the United Kingdom and the waste of public funds on inward and outward freight and handling charges has been determined at \$19,108.19. The question of a surcharge or surcharges for negligence is under consideration.

176. Water Transport Suspense Account. The original provision for the deficit for 1961 was \$30,000.00, but the actual deficit was \$34,314.18. It was largely due to the operation of worn out tugs and pontoons involving much repair and idle time; these times compared very unfavourably with those for 1960. The sum of \$3,713.36, was expended in wages and repairs on one tug which earned no revenue in 1961, and was subsequently found to be no longer serviceable; a sum of \$1,924.19, was similarly expended on a pontoon which worked for only one month during 1961, and on which further repairs were done in 1962, but which subsequently sank and was dismantled for use on repair jobs; and further nugatory expenditure was incurred on the salvage of another tug which sank in the Demerara River in December, 1961. The detailed annual financial statements in connection with this account for 1961 have not yet been rendered for audit.

177. Loss of shipment of crushed stone. During October, 1961, two steel barges laden with crushed stone were brought from the Makouria plant to Georgetown in double tow by a Public Works Department's tug. On nearing Georgetown the barges collided and, shortly after, one of them capsized in the Demerara River losing its cargo of 140 tons valued at \$1,330.00, and its deck house. The Ministry of Finance eventually decided that the loss of the stone and the cost of repairs to both barges, totalling \$1,764.38, should stand against public funds. It is understood that the barge which capsized was bought in 1949, for \$33,000.00, but that, owing to lack of funds, had never been overhauled and had become unseaworthy.

178. Payment of Wages. It was brought to notice, in the course of audit, that the standing instructions regarding the authentication and certification of labour paylists which do not bear payees' signatures were in many instances not complied with. It was also brought to notice that stamp duty was largely ignored on these paylists. Remedial action has since been taken on these matters.

179. Payments for overtime work. Consequent on the disclosure of the general inadequacy of control exercised by District Engineers on overtime work, the Director of Public Works has implemented an audit suggestion to ensure that, except in an emergency, no overtime work should be undertaken without the prior and specific approval of the Engineer in charge.

180. Yard Wages (Head 44. Subhead 1. Personal Emoluments). The salaries of clerks and the wages of manual workers in the Unallocated Stores and the Public Works Department Yard have been paid for many years from the "Yard Wages" allocation of the personal emoluments vote, as set out in the approved annual estimates. The personnel involved, however, have been and are in all other respects open-vote employees. It has been agreed by the Director of Public Works that the salaries and wages of these employees should be paid from "Other Charges" votes and the matter is under consideration by the Ministry of Finance.

181. Workshop Suspense Account. The financial statement for the year ended 31st December, 1961, was rendered in December, 1962, and has not yet been audited. This account has been kept for the purpose of distributing the costs of maintaining and repairing plant and equipment, but for various reasons it is no longer considered to be of much practical value. The Ministry of Finance has approved the Director of Public Works's recommendation that the account be closed and that, as from 1963, all maintenance and repair costs should be met from a new recurrent subhead for this purpose and that running costs should be met from the provision for the relevant services under "Other Charges". Development projects will continue to bear all of their own costs.

182. The Director of Public Works has applied for authority to write off charges totalling \$597.19, in respect of repairs to a generator belonging to the Drainage and Irrigation Department, which have been outstanding on the workshop suspense account since 1959. It would appear that, for reasons which are not entirely clear, the workshop did not complete the necessary repairs and that it was subsequently decided that the generator was unserviceable and should be surveyed by a special Board; this survey, however, has not yet been carried out. It is understood that a new generator of this type costs \$5,000.00.

183. Stone Crushing Plant, Makouria - Suspense Account. The financial statement for the year ended 31st December, 1961, was only very recently received and has not yet been audited. A net loss of \$10,879.86, is shown thereon. This audit has to be done at the plant site at Makouria and will be arranged for at an early date.

184. Repairs to Government transport vehicles. Audit inquiry as to why repairs, costing \$902.82, to a vehicle operated by a Government Department were done by a private motor mechanic instead of the Public Works Department's workshop and whether tenders were invited in accordance with the Regulations elicited the information that the departmental officer concerned was unaware that the Public Works Department did work of this nature but that compliance with the Regulations would not, in the circumstances, have best served the public interest. A subsequent audit query on repair work previously given by the same Department to the same mechanic produced explanations to the effect that repairs cost twice as much and were very long drawn out at the Public Works Department's workshop while the departmental workshop had very limited facilities. Nevertheless, the Ministry of Finance has recently issued a circular stating that the Public Works Department's workshop repair facilities were not being utilised to full capacity and requesting that all Departments make maximum economic use of Government facilities before giving out the work to private persons.

185. Compensation for lands taken over for Sea Defence Works. The valuation papers relating to compensation payments amounting to \$14,058.31, in respect of the Greenwich Park - Parika area have not yet been made available for audit purposes. It is understood that overpayments amounting to approximately \$2,400.00, have been made and that the matter is being investigated by a departmental committee.

186. Security of paymasters' cash in transit.
The Public Works Department's paying officers travel on the Transport and Harbours Department's services with large sums in currency to pay wages at certain outstations and worksites and are provided with armed police escorts when on such duty. The Director of Public Works has reported, however, that these officers, their escorts, and their cash canisters usually have to share accommodation in common with the other passengers and their luggage on trains and steamers and that, in view of the increasing incidence of crime, the existing arrangements are less than desirable as regards security of the public funds. He has consulted the General Manager of the Transport and Harbours Department on this matter, which appeared to warrant immediate attention, but it is not yet known whether better security has been arranged for.

DRAINAGE AND IRRIGATION DEPARTMENT

187. Unauthorised excesses on votes. The voted provision on eight sub-heads of the Recurrent Estimates was overspent by a total sum of \$38,014.26, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 11 - Drainage and Irrigation

2 - Travelling Expenses	\$ 4,186.01
4 - Engineering Surveys	1,296.70
5 - Experiments and Research	192.98
6 - Miscellaneous	1,153.78
7 - Periodicals and Library Books	280.98

Head 11A - Drainage and Irrigation -
Annually Recurrent

3 - Maintenance and Operation of Plant and Equipment	4,914.16
4 - Maintenance and Operation of Machinery for Agriculture Hire Pool	23,923.44
5 - Maintenance and Operation of Cane Grove Drainage and Irrigation Works	2,066.21
	<u>\$38,014.26</u>

188. Unpaid Accounts. The Accountant General's authority was obtained for payment from the voted provision for 1962 of liabilities incurred in 1961 on three sub-heads under Head 11A. Drainage and Irrigation - Annually Recurrent, amounting to \$28,781.02. The voted provision on two of these sub-heads, Nos. 3, and 4, as shown above, was exceeded in 1961.

189. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 28 audit queries or memoranda issued on the accounts of the Drainage and Irrigation Department.

190. Headquarters Accounts. Several unsatisfactory features were observed in the book-keeping and accounting procedures at Headquarters; these included bimonthly instead of daily machine posting of receipts and payments, little evidence of the prescribed daily check of the cash book and the cash balance, and the writing out and signing of general receipts by the cashier, a temporary Class II Clerk. Some remedial action was taken by the Department but serious arrears of machine postings have recently come to notice.

191. Non-reconciliation of balances of Drainage and Irrigation Department and Treasury Advance Accounts. The advances control account kept by the Drainage and Irrigation Department shows a balance of \$104,950.20, whereas the corresponding account kept by the Accountant General shows a balance of \$241,807.64. No evidence of reconciliation has been seen, nor of internal balancing by the Department.

192. Deposit Accounts - debit balances. Explanations have not yet been received regarding several large debit balances as at 31st December, 1961, in respect of the hire of Departmental equipment and agricultural machinery.

193. Agricultural Machinery Hire Pool. The Department's financial statement for the year 1961, has not yet been received for audit but it is observed that expenditure charged to the vote for maintenance and operation amounted to \$248,923.44, representing an excess of \$81,610.43, over the total amount credited to revenue from this source.

194. The Department's financial statements for the years 1959 and 1960, received subsequent to the issue of the 1960 Audit Report, show operating losses, including depreciation, amounting to \$102,310.10, and \$88,572.38, respectively. Audit examination of the statements has not been completed as further information on various matters is yet to be obtained.

MINISTRY OF COMMUNICATIONS

195. Unauthorised excesses on votes. The voted provision on 15 sub-heads of the Recurrent Estimates of Departments under the Ministry of Communications was overspent by a total sum of \$245,777.23, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 8 - Civil Aviation

3 - Miscellaneous	\$ 78.46
7 - Search and Rescue Services	620.26
9 - Air Registration Board Surveys	669.50
11 - Aircraft Accident Enquiry	72.96
13 - Purchase of Equipment	969.74

Head 28 - Ministry of Communications and Works

1 - Personal Emoluments	7,790.84
3 - Miscellaneous	206.80

Head 32 - Miscellaneous

Purchase of B.G. Airways Ltd.	5,800.00
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Head 38 - Post Office

1 - Personal Emoluments	221,591.17
2 - Transport and Travelling	1,742.79
6 - Commission to Stamp Vendors	2,036.62
7 - Cost of Printing Inland Postal Orders	448.00
10 - Stores and Equipment	3,277.23

Head 39 - Post Office Telecommunications and Electrical Inspectors' Branch

5 - Lighting, cleaning and Sanitation	390.03
8 - Maintenance of Compound	82.83

\$245,777.23

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196. Unpaid Accounts. The Accountant General's authority was obtained for payment, from the voted provision for 1962, of liabilities incurred in 1961 on seven sub-heads under Head 8. Civil Aviation, thirteen sub-heads under Head 38. Post Office, and nine sub-heads under Head 39. Post Office Telecommunications, amounting to \$4,874.45, \$17,815.75, and \$9,082.81, respectively. The voted provision on fourteen of these sub-heads was exceeded, or would have been exceeded if payment had been made in 1961.

197. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 121 audit queries or memoranda issued to the Ministry (16) and to the Civil Aviation (2), and Post Office Telecommunications (98) Departments.

POST OFFICE

198. The attention of the Director of Posts and Telecommunications was invited to the lack of evidence of satisfactory supervision of vote accounts at Headquarters but a reply was received to the effect that supervision was indeed exercised at the proper level even though not attested by signatures or initials. The unauthorised excesses and unpaid accounts mentioned in the preceding paragraphs, however, are at variance with this assurance.

199. Internal check and supervision. It has regrettably been found necessary, over the past few years, to comment unfavourably on the check and supervision exercised at and from Headquarters and, in this regard, 1961, was not an exceptional year. An essential part of the system of internal check, viz., agreement or reconciliation of monthly control totals with the totals of subsidiary records of revenue and other receipts, was largely neglected; the Director of Posts and Telecommunications has attributed this, along with the unsatisfactory internal examination of post office payments, to the continued insufficiency in number and experience of the Accounts Branch personnel.

200. The number of inspections carried out at post offices and postal agencies during 1961, and during the first half of 1962, were substantially less than might be considered desirable or than programmed but no specific information has yet been received as to the reason or reasons therefor.

201. It has very recently been learnt that additional posts are to be included in the 1963 Draft Recurrent Estimates for the purpose of establishing an effective and adequate internal audit system at Headquarters.

202. Expenditure incurred on overtime services. The approved estimate for overtime postal services for the year 1961, was \$23,000.00, but the total paid, according to the departmental vote account, amounted to \$179,751.83. The disproportionate excess represented the greater part of the amount by which expenditure on Personal Emoluments exceeded the funds provided on this sub-head, as shown in paragraph 195, above. It appears to have been due to several factors: increased rates and wider application of overtime under the new regulations (1960), payment of arrears in respect of 1960, unusual circumstances resulting in much overtime work on out-going and incoming mail, inadequate supervision and control during normal working hours, and the scheduling of postal operations without due regard to avoidable overtime. The entitlement of postal personnel to additional payments for overtime worked in 1961, arising from revision of salaries, is under consideration by the Ministry of Finance.

203. The unsatisfactory aspects of the above-mentioned expenditure, including certain ambiguities in the new regulations, have been reported and explained to the Government by the Director of Posts and Telecommunications, and action has been taken or is under consideration for the more efficient and economical application of the regulations.

204. Telephone Revenue. The revenue estimate for 1961, was \$750,000.00, but the actual revenue amounted to \$901,168.97, while the total arrears, covering the years 1951 - 1961, were reported as \$133,088.51. The arrears had increased to \$203,406.30, at 30th June, 1962, and included several unusually large balances on individual accounts which are under audit inquiry. The accounting arrangements and the state of the accounts continued to be unsatisfactory and audit was handicapped by basic data not being readily available.

205. An audit inspection in August, 1962, disclosed that in many cases new agreements were not signed for the automatic system which came in service in March, 1960, and in several cases subscribers' accounts were at variance with the particulars contained in individual service files. A comprehensive internal check for the purpose of correcting the accounts and service records was consequently recommended to the Ministry of Communications. Certain defects in the clerical procedures for debiting subscribers' accounts with charges in respect of trunk calls and overseas radiophone calls were also brought to notice.

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206. In view of the substantial and steady increase in the number of trunk calls made by Government Departments, amounting to about 68 per cent of the total for the year ended 30th June, 1961, strict departmental control, in co-ordination with the Central Exchange, is very desirable but does not appear to be organised or maintained.

207. The number of errors and discrepancies observed, absence of internal reconciliations, delayed rendition of accounts to subscribers, unduly large arrears of revenue, and inadequate co-ordination between the Central Exchange and the General Post Office Accounts Branch indicate that the administrative and accounting arrangements, including staffing, for telephone revenue are in urgent need of revision.

208. Personal Advance Accounts. Supervision of these accounts has been defective. The repayment or clearance of leave and other advances has, in several cases, been unsatisfactory. Instalments commenced much later than the prescribed dates while no payment has been made on certain accounts for a very long time. Replies to audit queries on these matters are awaited. It was also brought to notice that excessive advances were drawn on account of official travelling expenses and were repaid in monthly instalments instead of settled immediately on return to Headquarters in accordance with regulations. The Director of Posts and Telecommunications stated that remedial action had been taken, but subsequent breaches have been observed.

209. Electricity Accounts - Public Officers and Employees. Payments for electricity supplied from lighting plants at various outstations are very much in arrear. The matter has been brought to the notice of the Ministry of Communications to whom suggestions have also been made for improved accounting control of this revenue. The total arrears reported as at 30th June, 1962, covered the years 1951 to that date and amounted to \$7,780.03.

210. Public Telephones - Damage and theft of equipment. According to information received, there were 43 cases of petty damage or theft of equipment, costing \$253.20, at public telephone booths during 1961; there were 56 cases in 1962, involving equipment costing \$1,592.16, inclusive of a loss of \$923.44, caused by the destruction of a telephone kiosk by an explosive. The majority of these offences occurred in Georgetown. The Police have been asked to assist in regular surveillance of the booths which, it is understood, may well become inoperable owing to non-availability of spare parts to replace those damaged or stolen.

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211. General Post Office Stores Accounts. Audit examination of these accounts was handicapped by the manner in which the combined requisition and issue vouchers were filed. Certain unsatisfactory features in the authorisation and recording of issues of uniform to postal employees and apparently extravagant expenditure on stationery are under correspondence with the Ministry of Communications.

212. Hire Purchase of two houses at Wismar. It was mentioned in the 1960 Audit Report that the hire purchase arrangement entered into in 1959, between the Post Office and Housing Departments, in respect of two houses occupied by post office personnel at Wismar, was to be cancelled and the cost of the houses charged to a Development allocation. This action does not appear to have been taken, nor any payment made by the Post Office Department to the Housing Department since 1960, in respect of hire purchase, rates, or taxes. Further information is also awaited regarding tenancy and collection of rent.

213. Parcels Post. No reply has been received to a memorandum issued to the Director of Posts and Telecommunications in December, 1961, on the very unsatisfactory state of the trade charges (C.O.D.) accounts for the period January, 1960, - September, 1961. The unreconciled or unexplained discrepancies, improprieties, and errors observed in the course of audit, and the long delayed preparation of monthly statements at Headquarters indicated that no effective internal check or supervision was exercised. It should be mentioned, in this connection, that lack of supervision at the Mackenzie Post Office and at Headquarters evidently facilitated the theft by a Post and Telegraph Clerk of amounts totalling \$5,138.88, collected on C.O.D. parcels during 1959-1960, before detection in July, 1960.

214. An insured air parcel despatch from General Post Office, London, containing 4 parcels, was reported missing in October, 1959, by the Superintendent of the Parcels Office. The total of the declared values was \$11,557.88, of which \$11,362.00, represented the declared value of one parcel which was said to contain gold grain. Departmental and Police investigations did not succeed in locating the missing despatch and, as a result, compensation within the prescribed limit, amounting to \$276.78, was paid over to the General Post Office, London, as a charge against public funds. Certain clerks in the Mails Branch were considered to be guilty of serious negligence in this matter, including one who subsequently resigned, but the Attorney General's Office eventually advised against disciplinary measures in view of the unduly long drawn out departmental action. This case is one of many in which disciplinary action or recovery of loss has been frustrated by procrastination.

215. Reference was made in the 1960 Audit Report to a National Cash Register which was acquired by the Parcels Office in 1956, but never used because it was found unsuitable. It was then understood that this machine would shortly be put into use in a district post office but the latest information is that the machine is still lying unused in the General Post Office.

216. Stamp Duties. Attention was drawn in the 1960 Audit Report to the annual transfer of \$36,000.00, since 1954, from postal revenue to internal revenue as representing the value of stamps affixed to documents in accordance with the stamp duties prescribed by law. The Secretary to the Treasury supported the Accountant General's view that there was no alternative to the transfer of an arbitrary sum and that this should be increased to \$48,000.00, in 1962. In view, however, of the big increase in the rates of stamp duty in 1962, and the apparent lack of information necessary for the reasonably close estimating required by Financial Regulations, there is presumably no alternative to yet another arbitrary figure in the immediate future.

POST OFFICE TELECOMMUNICATIONS

217. Rural Electrification Scheme. It was mentioned in the 1960 Audit Report that the expenditure on this Scheme, which has been in abeyance since October, 1958, amounted to \$190,624.00, at 31st December, 1960, and that, apart from the utilisation of a certain quantity on other works, information was awaited regarding the disposal of the large stock of wallaba poles acquired for the construction of transmission lines. Further expenditure amounting to \$55,385.17, was incurred during 1961 and up to October, 1962, on the purchase of further supplies of poles and on off-loading, transportation, and stockpiling in Georgetown. This expenditure was charged to "Telecommunications Rehabilitation".

218. It has since been decided that the Telecommunications Department should retain the quantity of poles estimated to be necessary for various works in the near future and that the remaining 501 50-foot poles should be sold to the electrical engineering contractors to the British Guiana Electricity Corporation at a depreciated price involving a loss estimated at \$29,000.00, plus cost of storage.

219. It is not known why deliveries continued to be accepted from one of the suppliers of these poles long after orders were cancelled, in October, 1958, or whether the stocks have been confirmed by a physical check at any time by a departmental or independent board of survey; nor has the extent of the total loss resulting from deterioration and the cost of storage been ascertained.

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220. Stores Accounts. Audit examination of the stores accounts of the Telecommunications Department has disclosed several unsatisfactory features: inadequate control of books of requisition, local purchase order, and combined requisition and issue voucher forms; a large number of clerical errors; inaction regarding a large quantity of obsolete stores; inadequate recording of equipment and material returned to stock; lack of authority for loans of equipment; and apparently neglected internal check of inventories of plant, equipment, and tools.

221. Wallaba poles of a book value of \$3,065.40, have been lying exposed to the weather at Atkinson Field and Plantation Diamond since 1956, and have deteriorated to a large extent. The Director of Posts and Telecommunications had stated in October, 1960, that these poles were originally intended for the East Bank telephone route and that efforts were being made to use them elsewhere.

222. Motor Vehicles and Lighting Plants. No specific record of repairs to motor vehicles has been kept, four motor vehicle log books were not seen, and only one of the twenty-two motor vehicle log books inspected was satisfactorily kept. Several discrepancies were observed in the records relating to the fuel used by lighting plants in the rural areas and control of the storage of empty fuel drums at the Thomas Lands depot appeared to be very defective.

CIVIL AVIATION

223. Accounting Arrangements. The accounting arrangements and the state of the records, at the Head Office and at Atkinson Field, have for a long time been the subject of audit criticism, with special reference to the collection of revenue, but the Director of Civil Aviation has repeatedly stated that his Department was severely handicapped by the inadequacy of the clerical staff provided, and the situation was evidently made more difficult by the loss of records in the fire which destroyed the airport terminal building in August, 1959.

224. The accounting procedures and records were inspected by Treasury officers on two occasions during 1962, and, in view of the non-observance of many routine accounting requirements, the Accountant General has requested the Director of Civil Aviation to implement a comprehensive memorandum of recommendations. It is understood that the Department's requirements as regards accounting personnel have recently been satisfactorily filled.

225. Arrears of Revenue. It was stated in the 1960 Audit Report that the greater portion of the arrears at 31st December, 1960, was owed by the former owners of B.G. Airways (Govt.). It has since been learnt from the Ministry of Finance that these arrears "were taken into account in the final settlement with the company and should be treated as paid". The total sum involved, according to the returns submitted, is \$15,954.00, and has been excluded from the statement of arrears as at 31st December, 1961, which appears as Annexure III to this Report.

226. Consequent on the issue of an audit query in February, 1961, the Director of Civil Aviation applied in March, 1962, for permission to write off certain arrears of rent on quarters and office space at Atkinson Field in respect of 1956, and subsequent years. The arrears figures were obtained in the course of audit from the Head Office register which is understood to have since been lost and, as receipt books and other relevant records were destroyed in the airport fire of August, 1959, there was no departmental evidence of the details of arrears owing by persons no longer in the Service or in the country, or of arrears which were denied. The amounts under query which are now considered irrecoverable amount to \$4,907.54, and there appears to be no alternative to writing off. This unsatisfactory situation, however, has to some extent resulted from negligence such as that shown by the long delayed action on the audit query.

227. Free supply of electricity to small private industries at Atkinson Field. An audit inspection carried out at Atkinson Field in July, 1961, led to the disclosure that a poultry farm and a block-making plant had been supplied with electricity by the Government's plant for the periods January, 1957, to April, 1962, and November, 1960, to April, 1962, respectively, free of charge. It further appeared that the total charges which had not been collected amounted to \$4,120.50, and \$34.80, respectively.

228. According to information received, a draft lease agreement in respect of the poultry farm was submitted in 1956, by the Department of Civil Aviation to the Ministry of Communications and Works for final approval but was subsequently sent on to the Ministry of Agriculture, Forests, and Lands, who claimed to be the proper administrative authority in this matter; the Department of Civil Aviation had received no further communication regarding the draft agreement, which apparently covered the supply of electricity, and had refrained from levying or collecting any charges. Further information is awaited on this case which, apart from indicating administrative faults, has revealed an extraordinary absence of co-ordination between the Public Works Department who operate the electricity plant and the Department of Civil Aviation who collect the revenue therefrom.

ATTORNEY GENERAL'S OFFICE

229. Unauthorised excesses on votes. The voted provision on 3 sub-heads of the Recurrent Estimates was overspent by a total sum of \$3,243.85, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 24 - Law Officers

1 - Personal Emoluments	\$3,194.89
3 - Miscellaneous	10.34

Head 35 - Official Receiver

4 - Library for Office	<u>38.62</u>
	<u>\$3,243.85</u>

230. Delayed replies to audit queries or memoranda. At 31st December, 1962, replies were outstanding for more than three months on one audit query and two memoranda issued to the Deeds Registry.

231. Retention of fees by Crown Solicitor, 1956-1958. Reference was made in the 1958 Audit Report to the apparently improper retention by persons who held the office of Crown Solicitor, of fees totalling \$37,879.58, paid for official services during 1956-1958, by purchasers of land and houses on the housing schemes administered by the Central Housing and Planning Authority. Notification was received from the Ministry of Finance in July, 1962, after very long drawn out correspondence, to the effect that no further action was proposed in view of the advice given by the former Attorney General in August, 1961, that, for various reasons, the Government should not pursue the matter.

232. Official Receiver, Public Trustee, and Crown Solicitor's Office. The Accountant General has examined and has set out in some detail the procedures to be followed and the manner of keeping the records and the Solicitor General has been trying to secure adequate clerical staff in order to remedy the very unsatisfactory state of these accounts, as mentioned in the 1960 Audit Report.

233. The Official Receiver and Public Trustee has since reported large discrepancies in his accounts and has asked the Accountant General to assist in checking them.

MINISTRY OF LABOUR, HEALTH, AND HOUSING

234. Unauthorized excesses on votes. The voted provision on 16 sub-heads of the Recurrent Estimates of Departments under the Ministry of Labour, Health, and Housing, was overspent by a total sum of \$35,698.89, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 21 - Labour

2 - Transport and Travelling	\$ 527.16
5 - Miscellaneous	54.15

Head 27 - Medical

3 - Post Mortem Examinations	40.00
17 - Mosquito Control Service	397.21

Head 27B - Medical, X-Ray

2 - Transport and Travelling	29.06
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Head 27C - Medical, Hospitals and Dispensaries

1 - Personal Emoluments	25,711.18
2 - Transport and Travelling	2,140.19
5 - Furniture and Equipment	2,385.95
6 - Clothing and Bedding	111.33
12 - Amusements	25.03
20 - Conveying Sick Persons from Interior to Hospital	1,229.70
26 - Medical Facilities - Old Age Pensioners and Paupers	79.35

Head 29 - Ministry of Labour, Health and Housing

3 - Miscellaneous	92.46
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Head 32 - Miscellaneous

- Recruitment of Farm Labourers for work in U.S.A.	2,508.26
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Head 34 - Miscellaneous - Subventions etc. Other than Municipal

28 - Contribution to Pan American Health Organisation	67.86
31 - Grant to B.W.I. Board of Examiners, Royal Society for the Promotion of Health	300.00

\$35,698.89

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235. Unpaid Accounts. The Accountant General's authority was obtained for payment, from the voted provision for 1962, of liabilities incurred in 1961 on twelve sub-heads under Head 27. Medical, and sixteen sub-heads under Head 27C. Hospitals and Dispensaries, totalling \$4,133.79, and \$14,639.41, respectively. The voted provision on ten of these sub-heads was exceeded or would have been exceeded if payment had been made in 1961.

236. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 20 audit queries or memoranda addressed to the Ministry (19) and the Department of Labour (1).

MEDICAL

237. Fees payable at Medical Institutions. An audit request was made in October, 1960, for reference to the authority for the in-patient fees collected at the Cottage Hospital, Charity. It has been learnt from the Ministry that the charges were not authorised, that the collection of fees at all Cottage Hospitals has been stopped, and that the Minister has directed that "an exercise be carried out into the fees payable at all medical institutions".

238. Specialist Medical Officers - Consultation Fees. It was mentioned in the 1960 Audit Report that the payment to specialist officers of the whole of the fees collected for consultations at the Georgetown Hospital appeared to be at variance with the relevant regulations. The Secretary to the Treasury has since explained that these payments were authorised by the Government in accordance with the Gorsuch Salary Commission's recommendations but that the necessary amendment of the regulations was overlooked. It is understood that the matter is to be reviewed in the light of the subsequent Guillebaud Salaries Commission's recommendations.

239. Georgetown Hospital. The audit suggestions, referred to in the 1960 Report, for the general improvement of the accounting procedures for revenue and stores at this institution were discussed at a special committee meeting, attended by the Director of Audit, in September, 1962. The position regarding implementation of the agreed new procedures or arrangements is not known but it is observed that the introduction of the use of fixed fee receipt forms in the Out-Patients' Department is being proceeded with.

240. Heavy and steadily increasing arrears of revenue have been a very unsatisfactory feature of the accounts of the Georgetown Hospital for many years. The total arrears reported as at 31st December, 1961, amounted to \$25,739.44. No return has been seen in respect of the half-year ended 30th June, 1962, but it is observed that the Ministry has been making special efforts to collect fees due by a very large number of public officers and employees for their own treatment or as guarantors.

241. New Amsterdam Hospital. A reply has just been received to a memorandum of observations issued a year ago as a result of an audit inspection in October, 1961. These observations dealt with apparent shortcomings or improprieties relating to the inward remittances book, control of general receipt books, internal check and supervision, the reduction and waiving of in-patients' fees, arrears of revenue, admission and treatment registers, storekeeping arrangements in general, and contracts for the supply of certain items of dietary and fuel.

242. A large number of in-patients' bed charts were not produced for audit. This is a standing difficulty at hospitals which should be eliminated in due course by the introduction of a different system of fees accounting at these institutions, as recommended some time ago by this Department.

243. Owing to the unsatisfactory manner of requisitioning and keeping vouchers, it was not found possible, at the abovementioned inspection, to examine the issues of drugs from stock. In this connection, the Government Pharmacist had reported that he had observed excessive issues from stock of certain drugs when he visited this hospital in January, 1961. It was understood that the Ministry was to arrange for an internal investigation as soon as the staffing situation allowed but no further information has been received on the matter.

244. Mental Hospital. No reply has been received to a memorandum of observations on the accounts of this institution submitted a year ago. Attention was invited therein to the omission to pass certain types of transactions through the cash book, the use of an attendant as banking clerk, unsatisfactory admission and discharge registers, generally unsatisfactory stores records, with special reference to cigarettes, flour, and extra dietary issues, and the lack of evidence of physical checks of stores by a departmental board or of quarterly checks of inventories. The immediate implementation of certain audit recommendations to improve hospital stores accounting was also advised by this Department.

245. Best Hospital. Explanations are awaited on various matters such as securing payment for meals supplied to clerical and other staff, certain omissions or discrepancies in the dispensary and dietary records, unsatisfactory records of the condemning and replacement of crockery and uniform, the disposal of a large quantity of mosquito netting, and apparent departures from Tender Board procedure. It also appeared that the hospital's motor van had been under repair for a very long time during which considerable expenditure was incurred on the hire of a donkey and cart for daily transport of goods between Vreed-en-Hoop Stelling and the hospital.

HOUSING

246. Arrears of revenue. According to the return submitted by the Housing Administrator, the total arrears as at 31st December, 1961, amounted to \$213,421.83. This figure exceeded the previous year's by \$59,454.51, but a footnote indicated that the arrears on two aided self-help schemes had been included for the first time. The return submitted in respect of the half-year ended 30th June, 1962, showed that outstandings amounting to \$94,514.42, had been collected.

247. Stores. With reference to the irregularities mentioned in the 1960 Audit Report, a special board of survey reported in June, 1962, that a complete verification of the stocks on hand, of a total ledger value of \$157,025.38, had been carried out. Surpluses valued at \$3,288.14, and shortages of stores valued at \$15,385.53, were disclosed. The Board verified the transfer of a portion of these stocks, valued at \$60,364.50, to the Public Works Department's Central Stores and reported that the stocks which remained in the Housing Department's store included unserviceable and redundant stores valued at \$19,317.90, and \$29,005.56, respectively.

248. It would now appear that, taking into account the shortages in aluminium sheets disclosed by a previous survey, the total value of the shortages is \$25,934.07. The Secretary to the Treasury has requested the Ministry of Labour, Health, and Housing to submit a report on the loss sustained, with explanations from the officers concerned, to dispose of the redundant stores to the best advantage, and ascertain whether the stocks held by the Housing Department should not be further reduced. Remedial action on this generally unsatisfactory situation has, to date, been very long drawn out.

MINISTRY OF NATURAL RESOURCES

249. Unauthorised excesses on votes. The voted provision on 12 sub-heads of the Recurrent Estimates of Departments under the Ministry of Natural Resources was overspent by a total sum of \$78,631.42, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 3 - Agriculture

2	- Transport and Travelling	\$ 8,383.18
10	- Central Agriculture Station, Mon Repos	260.27
16	- Plant Pests Preventive Measures	1,353.22
20	- Fisheries Division (Inland)	307.22
21	- Fisheries Division (Marine)	8,854.99

Head 22 - Lands and Mines

1	- Personal Emoluments	731.82
2	- Transport and Travelling	14,116.92
5	- Labour and Rations for Labour	30,736.91
8	- Surveys in Village and Country Areas	4,670.51

Head 30 - Ministry of Natural Resources

3	- Miscellaneous	94.50
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Head 32 - Miscellaneous

41	- Rice Lands Assessment Tribunals	4,930.28
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Head 34 - Miscellaneous - Subventions,
etc. Other than Municipal

15	- Allowances to Students at Imperial College of Tropical Agriculture	<u>4,191.60</u>
		<u>\$78,631.42</u>

250. Unpaid Accounts. The Accountant General's authority was obtained for payment, from the voted provision for 1962, of liabilities incurred in 1961 on twenty sub-heads under Head 3. Agriculture, seven sub-heads under Head 22. Lands and Mines, and eight sub-heads under Head 23. Land Development, totalling \$25,008.23, \$3,415.96, and \$2,161.41, respectively. The voted provision on nine of these sub-heads was exceeded or would have been exceeded if payment had been made in 1961.

251. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 46 audit queries or memoranda addressed to the Ministry (11), and the Agriculture (27), Lands and Mines (4), and Land Development (4), Departments.

AGRICULTURE

252. Purchase of livestock in the United States and Canada. It was mentioned in the 1960 Audit Report that certain large remittances in hard currency to a senior officer of the Department to buy cattle in the United States and pigs in Canada had not, at date of Report, been fully accounted for. The Director of Agriculture has since stated that he was satisfied with the purchases and all the related transactions but that the Department's accounting section had been grossly negligent in this matter. The balance of \$84,608.15, on the remittances account was then transferred by the Accountant General to a special advance account to await the submission of vouchers for acceptance as final expenditure. The matter is being kept in view.

253. Time Sheets and Paylists. Payments of weekly and fortnightly wages were observed to be vouched by time sheets which did not indicate that time checks were carried out and by paylists which not only were unduly difficult to check against the expenditure analyses but included payments for miscellaneous supplies and services. The Director of Agriculture has since issued circular instructions to Divisional Heads in order to ensure daily time checks and the preparation of satisfactory paysheets.

254. Construction of Padi Bond, Black Bush Polder. An audit query elicited the information that the construction of a padi bond at Black Bush Polder, on which approximately \$80,000, was expended, was done departmentally without technical supervision or detailed specifications or a bill of quantities. It was explained that the Director of Agriculture authorised this course on the ground of urgency and in the public interest and that the work was supervised by a Grade I Field Assistant. It further transpired that this officer had also drawn the plan of the building and recruited the necessary labour and that the building was completed in May, 1961, seven and a half months after it was begun, but that it was not put into full use until October, 1961. A subsequent inspection of the bond by a technical officer of the Public Works Department indicated that it cost about \$33,000, more than it should have, that the columns supporting the roof were dangerously unsound and would have to be replaced at an additional cost of \$700, that the concrete floor was badly laid, and that the construction should have been supervised by a technical officer. Consideration is now being given to the question of liability for the nugatory expenditure incurred.

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255. Local Purchases. Among the irregular or unusual arrangements for supplies or services observed were purchases from local agents during 1961, of a 5-ton truck for \$5,700, duty-free, and a quantity of rabies vaccine for \$3,100. It did not appear that quotations had been obtained locally or from the Crown Agents and, as regards the purchase of vaccine, the Departmental Tender Board was understood to have merely acquiesced in an arrangement of long standing. The Secretary to the Treasury gave covering approval of the purchase of the truck but at the same time asked for enlightenment on the circumstances of the transaction.

256. Fishery Division. An audit inquiry regarding the usually long delayed refunds of customs duty on fuel, lubricants, and fishing gear used by the fishing industry, and the control exercised thereon, received a reply to the effect that the delay was due to routine accounting procedures coupled with the necessity, owing to the inadequacy of the funds provided, of deferring payments to the next year, and that the main safeguard against fictitious claims was that refunds were made to fishermen through their Co-operative Societies and that each member was thus aware of the refunds received by the others. It was also explained that claims were periodically checked at gasoline stations and that refunds were calculated with the help of information obtained from the Customs Department. There is some room for doubt, however, as to the economy of these arrangements and their efficacy in ensuring that no improper refunds are made.

257. Divisional Office, New Amsterdam. The accounts and related records at this office have been generally and consistently unsatisfactory over the past four years. It was observed at an audit inspection in November, 1961, that all the accounting duties, including a \$20,000, imprest, the distribution of pure line seed padi throughout the Berbice Division, and sole custody of the keys of the office safe, were entrusted to a junior clerk who had only three years' service. No internal accounting supervision appeared to be exercised and it was again not possible to check the seed padi or other agricultural stock transactions owing to the absence of control records and lack of documentation. No reply has been received to audit observations submitted to the Director of Agriculture in December, 1961.

258. On subsequent audit investigation of pure line seed padi transactions, in July, 1962, it was observed that no stock balance was brought forward from 1961. The stelling records showed that a total of 12,250, bags was delivered to the Agricultural officer during 1962, to 30th June, but the total quantity taken on charge in his stock book was 11,816; the difference has not been satisfactorily explained. These shipments

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had been distributed to the outstations but only a small portion was observed to have been paid for; from available information, 8,244, bags were supplied on credit to co-operative societies at Black Bush Polder. The position regarding settlement of the liabilities of these societies for seed padi supplied to them in 1961 and 1962 is not known.

259. The first visit by the department's Field Auditor to the New Amsterdam Office, in May, 1962, brought to light many shortcomings and discrepancies which led to detailed investigations by this officer and then by a Treasury officer. The transactions for the period 17th October, 1961, to 7th June, 1962, for which the junior clerk referred to in paragraph 257, was responsible, were checked in detail and a total cash shortage of \$6,586.13, was revealed. He was charged by the Police and committed by the magistrate to trial by the Supreme Court. It has since come to notice that an even more junior clerk, with eighteen months' service, has been assigned the accounting duties and responsibilities at this office.

260. Mara Outstation. With regard to the accounting irregularities involving a revenue shortage of \$185.01, mentioned in the 1960 Audit Report, a reply to the audit observations, which were submitted in November, 1961, was not received until September, 1962. It was explained that the Field Assistant stationed at Mara, who has since resigned from the Service, had forgotten to write up his cash book for the six months and had used the revenue to pay station labour and that the Agricultural Officer in charge of the Berbice Division had joined the Service at the beginning of 1961, and was unaware of his supervisory duties as regards accounting for revenue.

261. Divisional Office, Vreed-en-Hoop. The accounting work of this office and the supervision exercised by the Agricultural Officer over the Field Assistants was unsatisfactory. Two general receipt books have not been produced for audit and it was found impossible, owing to inadequacy of documentation, to check the pure line seed padi transactions for the years 1960-1962. It was also observed that the Division's seed padi stock shared the storage space in a private bond with the owner's stock of padi, and the entire Government stock balance of 95 bags as at 31st December, 1961, was destroyed on the certificate of the Agricultural Assistant.

262. Les Beholden Outstation. (Black Bush Polder). The revenue of this station was observed to be held for unduly long periods before remittance to New Amsterdam. This was particularly unsatisfactory in the absence of an office safe and the resultant necessity for the field assistant to keep the cash receipts in his house until a money order could be bought. With reference

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to paragraph 258, above, certain discrepancies have been observed between the 1961 seed padi issues shown in the record kept in the New Amsterdam Office and the receipts entered at Les Beholden, and between the 1961 seed padi issues shown in the Les Beholden stock book and the quantities acknowledged by promissory notes signed by the Co-operative Societies. No reply has been received to a memorandum, covering the foregoing points, sent to the Director of Agriculture just over a year ago.

FOREST DEPARTMENT

263. Nugatory expenditure resulting from shipments of lumber to Trinidad. An agreement was entered into in April, 1960, to supply the greater part of the lumber, in a single species and according to specifications, required in the building of a large hotel in Port-of-Spain. Delivery dates were not guaranteed but so much difficulty was experienced in obtaining the lumber from local saw-millers that only a small quantity had been shipped to Trinidad by June, 1961. The rejection of a portion of this shipment by the builders led to a visit by the Conservator and the Mill Manager to Trinidad at a cost of \$367.65. As a result of this visit, it became clear that the Forest Department would not be able to meet the requirements, as to grade and quality, of at least one-half of the total quantity it had agreed to supply and, in view of certain other factors, the agreement was terminated unconditionally.

264. The Forest Department, during 1961, supplied lumber valued at \$740.77, to floor the new show-rooms of a firm in Trinidad. The lumber shrank after the floor was laid and the firm claimed \$750, from the Forest Department to cover the cost of taking up and relaying the floor. The Secretary to the Treasury approved, during the early part of 1962, payment of the claim from the Department's voted provision for the promotion of exports.

265. Divisional Office, New Amsterdam. It was observed in the course of an audit inspection in October, 1961, that a junior clerk of two years service had sole custody of the keys to the office safe and was assigned the accounting duties involved in the operation of a \$4,000, imprest, the collection and paying over of revenue, and stores; the remittance book, in which the receipt of money by post and particulars of disposal are recorded, was also written up by this clerk but did not bear evidence of check by a supervising officer; and a large number of persons owed minimum royalty or royalty on timber removed. The Conservator stated that he had taken steps to remedy the unsatisfactory matters brought to notice with the exception of the assignment of accounting duties as no other staff was available for this purpose.

266. Springlands Station. Sundry irregularities affecting the collection of royalty on timber have come to notice during the last three years. An audit inspection in July, 1961, revealed that the timber measurements entered on a removal permit had been amended so that the royalty payable was reduced by \$137.46. Police investigations did not disclose enough evidence to support a criminal charge but it is understood that disciplinary action and the recovery of the short-collection of royalty are still under consideration. A subsequent case of irregularity, in which the same forest officers and a short-collection of royalty amounting to \$321.28, were involved, was reported by the Conservator in September, 1961. No further information has been received on this case.

267. Audit examination also revealed the downward amendment, on several removal permits, of the quantity of logs on which royalty was calculated and the improper issue by a forest officer of "passes" to transport logs. The latest information received on these matters, in January, 1962, was that the amended permits were under departmental investigation but appeared to be bona fide amendments by loggers or saw-millers, or forest officers, that the staff had been warned against issuing "passes" in future, and that better staffing and supervision had been arranged.

268. Evasion of royalty, Demerara Division. With reference to the apparent evasion of royalty, estimated at \$19,196.40, mentioned in the 1960 Audit Report, the Police found that they could charge only one of the officers involved, a forest ranger, and only on one count; he was fined \$100, but has appealed against the conviction. The whole case has been referred to the Solicitor General for advice as to disciplinary action against other officers and legal action against the logger.

269. Central Timber Manufacturing Plant. The revenue and expenditure of the Plant for 1961 are shown in the Territory's Accounts as \$142,790.36, (Head X. Miscellaneous, sub-head 6) and \$215,786.57, (Head 19. Forest, sub-head 9), respectively. These figures indicate a revenue shortfall of \$57,209.64, and a saving of \$42,213.43, on the voted expenditure. The arrears of revenue are reported as \$35,851.11, at 31st December, 1961, comprising a large number of amounts owing by firms, private persons, and public officers and employees for lumber, but does not include issues to the Public Works Department and other Departments totalling \$8,515.67, for which the necessary accounting adjustments had not been made.

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270. Reference was made in the 1960 Audit Report to the abandonment of the audit of the Plant's accounts for 1959 and 1960 and to the proposed introduction of a new accounting system, as from 1st January, 1961, for the purpose of which this Department submitted an outline accompanied by specimen forms for consideration. There has been some consultation and discussion but no specific information has been received regarding implementation. The last Trading and Profit and Loss Accounts and Balance Sheet rendered for audit were in respect of the year ended 31st December, 1958; consequently, no audited statements have issued subsequent to 1958.

LAND DEVELOPMENT

271. Black Bush Polder Scheme. It was observed, in the course of an audit inspection in October, 1961, that rentals on allotments of land varied between \$180, and \$306. It was explained that rental variation was due to deductions for bush-covered areas which the Department was under obligation to clear. An authenticated list of allotments has been requested for audit purposes but has not yet been received.

272. The arrears of land rent at 31st December, 1960, as reported, amounted to \$19,060.53. The arrears had increased to \$342,307.03, at 31st December, 1961, and have been reported at precisely the same figure at 30th June, 1962, but the true position and the prospects of recovery are obscured by the diversion of Scheme revenue, as mentioned in the following paragraph, and by dependence on the Rice Marketing Board for deductions from payments to settlers.

273. According to information received, it was agreed between the Ministry of Natural Resources and the Ministry of Finance, in October, 1962, that the sum of \$180,747.98, representing settlers' rental payments held by the Co-operative Societies operating in the Polder "should be retained by the Societies and treated as a loan". The financial and legal impropriety of this arrangement was pointed out by this Department and payment into general revenue was requested by the Accountant General. It is observed that loans to the Societies have since been authorised to enable them to pay into revenue the sum of \$182,564.38, representing settlers' rental payments in respect of 1961.

274. Vergenoegen Land Development Scheme. Notification was received early in December, 1961, that the Ministry of Natural Resources would relinquish administrative control of this Scheme at the close of 1961, and that arrangements were being made to dispose of the stores, equipment, and buildings, and for temporary administration pending the setting up of a Local Authority. These arrangements were proceeded with but it was nevertheless possible to carry out an audit inspection at Vergenoegen in May, 1962.

275. Audit examination of the accounts indicated that, owing to the omission to ensure that certain legal formalities were completed, it might be difficult for the Government to recover arrears of land rent and the balances owing on housing loans. It was also observed that four receipt books were missing, deductions from the proceeds of the sales of settlers' rice were not agreed or reconciled with the Head Office figures for 1961, and that, although all stores and equipment were reputed to have been transferred to other Schemes, no acknowledgments of receipt were available.

276. The Ministry's statement of arrears of revenue as at 30th June, 1962, includes amounts totalling \$52,133.75, in respect of the Vergenoegen Scheme, after writing off, on the strength of an Executive Council decision made in 1958, sundry arrears amounting to \$44,955.59, brought forward from previous years. The propriety and the details of the writes off have not yet been examined by this Department.

MINISTRY OF TRADE AND INDUSTRY

277. Unauthorized excesses on votes. The voted provision on 3 sub-heads of the Recurrent Estimates for undertakings under the Ministry of Trade and Industry was overspent by a total sum of \$60,360.20, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 3 - Agriculture

34 - Wholesale Fish Market	\$13,015.65
35 - Milk Pasteurisation Plant	18,279.98

Head 51 - Commodity Control

1 - Miscellaneous Expenses	29,064.57
	<u>\$60,360.20</u>

278. Delayed replies to audit queries and memoranda. At 31st December, 1962, replies were outstanding for more than three months on 5 audit queries or memoranda.

MARKETING SCHEMES

279. Net Deficits. The annual operating deficits of the Government undertakings engaged in marketing and/or processing local foodstuffs and stock-feeds have been made good, up to 1961, with funds specified for this purpose in the annual budget appropriation for the Department of Agriculture through which administrative control was exercised. Responsibility for these undertakings was transferred to the Minister of Trade and Industry in September, 1961.

280. The 1960 Audit Report showed that the total deficits charged to public funds in the accounts for the years 1956-1960 amounted to \$1,665,652.58. The comparative figures for 1960 and 1961 are set out below -

Undertaking	1961	1960
Central Produce Depot) Ham and Bacon Factory) Processing Factory)	\$101,100.74	\$198,688.67
New Amsterdam Produce Depot	4,589.41	12,506.52
Wholesale Fish Market	48,015.65	59,134.31
Milk Pasteurisation Plant	221,979.98	246,275.21
TOTALS	\$375,685.78	\$516,604.71

281. The audit of the accounts of these undertakings is the responsibility of the Audit Department but, for the reasons mentioned in paragraph 10, of this Report, examination of the 1961 accounts, with the exception of the Milk Pasteurisation Plant, has not yet been completed.

282. It was brought to notice that the cost of passages back to the United Kingdom of the dairy manager and his family, amounting to \$2,068.01, was charged to the general vote for the Public Service instead of the Milk Pasteurisation Plant, resulting in a corresponding understatement of the net deficit for 1961. It was decided that no adjustment should be made owing to this expenditure not having been provided for in the estimate for the Plant.

283. The net deficit of the Wholesale Fish Market for 1961, includes, according to information received, capital expenditure which should have been specially authorised and separately charged in the Territory's Accounts.

MINOR INDUSTRIES

284. Sales and Display Centre. This undertaking, which served as a means of marketing the products of local minor industries and handicraft ceased to operate at the end of 1961. A public auction of stocks was held in January, 1962, and its rented premises were given up at the end of the same month. The audit report on the 1961 accounts was submitted in October, 1962, for tabling in the Legislature. No realisation account has been seen but it was understood that unsold stocks of considerable value were in storage. The sundry debtors' balances as at 31st December, 1961, included an amount of \$118.20, which, up to July, 1962, appeared to have been owing by a public officer for four years.

285. Cane Furniture Factory. The accounts of this factory, which was closed down during 1960, have not been audited beyond 31st December, 1959. The audit report on the 1959 Accounts was submitted to the Ministry in July, 1960. An audit inquiry addressed to the Director of Marketing in October, 1961, regarding the accounts for the final period of operations in 1960, elicited the reply that final accounts could not be prepared as the supervisor had been retrenched at a moment's notice and no handing-over statement had been prepared nor proper stock-taking done. A reply is awaited to a further audit inquiry addressed to the Ministry in May, 1962, as to any action proposed in the matter. It is observed that the stock list prepared after the auction referred to in the preceding paragraph included a fairly large quantity of unpriced goods and some tools and equipment, apparently representing the remaining assets of the Cane Furniture Factory. A balance of \$23,425.54, is owing by the Cane Furniture Factory on a Treasury advance account.

PUBLIC SERVICE COMMISSION

286. Delayed award of pensions and gratuities. Despite the issue of directives and other efforts in recent years to enable the award of pensions and gratuities to be finalised in good time, there are still unwarranted delays in processing which result in many persons having to wait for varying periods before receiving their retirement awards.

287. As departmental offices are frequently dilatory in preparing and submitting the necessary papers and frequently supply incorrect or inadequate information for computation, a further change in procedure is proposed to eliminate undue delay in finalising awards.

288. Employment of temporary staff. As far as this Department is aware, the authority of a Head of Department to employ and fix salaries of temporary staff, as charges against various works or services, has not been clearly defined. This point has been raised more than once in the course of audit in recent years, with specific reference to a salary limit.

JUDICIARY

289. Unauthorised excesses on votes. The voted provision on 4 sub-heads of the Recurrent Estimates was overspent by a total sum of \$12,415.78, as set out below, and these excesses await the covering authority of the Legislative Assembly.

Head 26 - Magistrates

10 - Purchase of Accounting Machines \$ 40.00

Head 47 - Supreme Court and Deeds Registry

1 - Personal Emoluments	3,437.41
2 - Travelling Expenses	1,442.68
8 - Expenses, Federal Supreme Court	<u>7,495.69</u>
	<u>\$12,415.78</u>

290. Unpaid Accounts. The Accountant General's authority was obtained for payment, from the voted provision for 1962, of liabilities incurred in 1961 on six sub-heads under Head 47. Supreme Court and Deeds Registry, totalling \$4,986.26. The voted provision on three of these sub-heads was exceeded or would have been exceeded if payment had been made in 1961.

SUPREME COURT

291. Fines Register. The omission from this register of the entry of a fine of \$300, imposed in 1961, which did not appear to have been paid or to have been followed up by a commitment warrant, and certain cases in which commitment warrants did not appear to have been issued although payments were outstanding far beyond the time allowed are under correspondence with the Registrar.

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292. Deeds Registry, Georgetown. Internal check and supervision of the imprests, the collection of revenue, and expenditure from votes does not appear to have been adequate. Audit queries have recently been issued on sundry apparent short-collections of fees or duty in the conveyancing, notarial, and judicial branches, and the Registrar's comments have also been requested regarding two missing general receipt books, the non-collection of duty in certain cases involving mortgages of substantial amount, internal check of execution sales transactions, and apparent extravagance in the reprinting of Law Reports.

MAGISTRATES

293. Non-reconciliation of Departmental and Treasury expenditure records. The Accountant General has informed the Secretary to the Treasury that, for some years now, it has not been possible to reconcile the Magistrates Department's vote accounts with the corresponding Treasury records, as required by Financial Regulations, owing to the exclusion, from the printed Annual Estimates of the Territory, of the formerly included schedule of district allocations. He has requested that the Registrar of the Supreme Court, in whom control of this expenditure has been formally vested as from 1962, arrange for reconciliations in future. The exclusion of district allocations from the Estimates should not, however, have been held to preclude reconciliation even though the Estimates showed that control of the votes was divided between the Magistrates.

294. Georgetown Judicial District. There have been, in recent years, very big increases in the annual totals of unpaid fines and commitment warrants involving a substantial amount of additional work for the Magistrates' Office and the Police and Audit Departments. The unpaid fines at 31st December, 1961, totalled \$102,300, approximately, and the number of commitment warrants issued during 1961 was 8,763. Audit suggestions as to ways and means of arresting this disturbing trend have been submitted to the Registrar who stated that they would be referred to the Attorney General as amendment of the law was involved. Related comments on this subject, with special reference to the current procedure followed in writing off arrears, have been made at paragraph 93, of this Report.

295. A mechanised receipting system for fines and fees was introduced in the Georgetown Magistrates' Office in October, 1961. An audit inspection during the following month revealed that, in the collection of civil case fees, an important requirement in the receipting process was not complied with. The Senior Magistrate explained that the only operational instructions

received were verbal ones given by the supplier's representative to the clerks during practical demonstration and that the operation had been varied by a clerk working under pressure. It is understood that the proper procedure was reverted to as soon as the impropriety was brought to notice and that written operational instructions were obtained shortly after from the supplier.

296. East Berbice Judicial District. An audit inspection of the New Amsterdam Office revealed non-observance of the regulations relating to the control of general receipts, irregular banking of cash, discrepancies between amounts collectible and amounts collected on tickets issued for minor traffic offences, shortcomings in the bailiff's records, and the retention at post offices of unclaimed affiliation orders beyond the statutory time limit. The magistrate has since reported that remedial action was taken on all these matters.

297. East Demerara Judicial District. Several unsatisfactory features were brought to notice by audit: improper alteration of general receipts issued, lack of proper certification of bail refunds, many short-collections on tickets issued for minor traffic offences, non-compliance with the regulations relating to writ and house rent warrant books, destruction of certain unaudited fees receipt books and records by termites, and the use by the Collecting Officer of a rubber stamp facsimile of the Magistrate's signature to authorise free process. The Magistrate's comments on these improprieties and omissions indicated that he did not consider them to be deliberate and had taken steps to correct them. As regards destruction of the records, it was explained that termite infestation of the building was widespread and was a constant problem.

298. West Demerara Judicial District. No reply has been received to a memorandum of observations issued six months ago following an audit inspection of the Magistrate's Office, Vreed-en-Hoop. These observations deal with apparent negligence regarding the security of cash and important office records, inadequate internal checks, retention of unclaimed maintenance orders at post offices beyond the statutory time limit, non-production of two books of orders for payment, non-reconciliation of deposit account balances with the Accountant General's balances, and a large number of missing documents.

OTHER ACCOUNTS

299. In addition to the audit of the Public Accounts and the accounts of the Transport and Harbours Department, 126 other audits are done by the Audit Department either as a legal requirement or by administrative arrangement: these are listed in Annexure VI to this Report. The audited statements and reports thereon are submitted to the appropriate Bodies or Authorities.

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300. Colonial Development and Welfare Schemes. The statements for ninety-one Schemes have been examined for the financial year under review and a separate report has been submitted to the Director General of the Overseas Audit Service.

301. British Guiana Airways (Government). The fixed capital of \$1,080,912.84, and the working capital of \$600,000.00, as shown on the audited balance sheet of this undertaking at 31st December, 1961, are reflected in the Territory's Accounts as an interest-free loan, charged to voted expenditure, and an interest-free advance, respectively. The first mentioned sum represents the purchase price of the undertaking as a going concern in 1955, and subsequent capital expenditure.

302. The audited accounts reveal a loss of \$176,006.68, in respect of the year 1961, after allowing for depreciation and obsolescence, and an accumulated loss of \$1,058,847.15, since the acquisition of the Airways. The prospect of recovery by the Treasury of the abovementioned capital outlay is therefore remote.

303. It is of some concern that the auditors have reported that no physical inventory of equipment and stores was taken in 1961, and that no confirmation was received from British West Indian Airways, Limited, regarding the amount of \$363,643.54, shown as owed to them at 31st December, 1961.

304. It had been originally agreed that the Legislature would be afforded some measure of control over this undertaking by the inclusion in the Territory's Annual Estimates of the anticipated profit or loss, supported by an appendix setting out the annual budget, and by the tabling of audited annual accounts. These arrangements, however, have not yet been fulfilled.

305. Local Government Re-organisation - Financial Instructions. The Ministry of Home Affairs agreed with the view expressed by the Audit Department that, while the draft financial instructions prepared by a special commissioner in connection with the re-organisation of Local Government were thorough and comprehensive, they were suited to a system of accounting administration which was too elaborate and complicated to introduce in British Guiana in the immediate future. It was decided that this Department should submit for consideration draft instructions for a simple accounting system which would be sufficiently flexible to suit the re-organised Authorities and at the same time provide the necessary training and experience for further administrative developments. This draft, accompanied by specimen forms of records, vouchers, etc., was submitted to the Ministry in April, 1962. Administrative action on this matter has been long drawn out but discussions regarding implementation are to take place very shortly.

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306. Municipal Audits - Georgetown and New Amsterdam. It has regrettably been found necessary to bring to the notice of the Government an unsatisfactory feature of these audits which are carried out by the Director of Audit by statutory requirement.

307. The action which should be taken on the Annual Audit Reports and the related memoranda containing observations and/or suggestions was agreed between the Audit Department and the Ministry of Home Affairs in 1961. Despite this arrangement, no information has been received from the Ministry regarding action taken on the Audit Reports on the accounts of the Georgetown Town Council for the years 1960 and 1961, or on the accounts of the New Amsterdam Town Council for the year 1961; nor has a reply been received from either of the Town Clerks regarding the audit observations addressed to them on the accounts for 1961. This inattention, which has been particularly marked in the case of the Georgetown Town Council, is not conducive to the improvement of standards or helpful to audit, which should not be regarded merely as a legal formality.

GENERAL

308. The co-operation and assistance received, in the course of our work, from the Accountant General, the Ministry of Finance, and the other Ministries is gratefully acknowledged.

309. The Staff of the Audit Department have continued to carry out their duties with energy and diligence throughout the year.

G. N. Dumbaf
Director of Audit

AUDIT DEPARTMENT ,
GEORGETOWN,
BRITISH GUIANA.

4th February, 1963.

Losses of Cash and Stores due to Theft, Fraud or Irregularity Reported to the
Audit Department since the date of the last Report (9th December, 1961).

A. CASH (1)

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF NATURAL RESOURCES</u>			
1.	Apparent irregularities in Timber Royalties, Corentyne	Not yet known	Not yet settled	
2.	Irregularities in connection with sale of lumber	" " "	do.	
3.	Irregularities in collection and accounting for revenue at Barama Mouth Station, N.W.D.	" " "	do.	
4.	Fraudulent embezzlement, Agriculture Office, New Amsterdam	£12,436.63	Clerk charged	
5.	Apparent irregularities in logs measured at Siparuta	Not yet known	Not yet settled	
	<u>MINISTRY OF WORKS AND HYDRAULICS</u>			
6.	Suspected irregularities in payment vouchers at Whim	Not yet known	Not yet settled	
7.	Investigation into alleged overpayment	£ 26.46	do.	
8.	Paymaster's shortage	334.46	£250.85 recovered from Paymaster 83.61 written off	Secretary to the Treasury
9.	Paymaster's shortage	100.57	Not yet settled	
	<u>MINISTRY OF HOME AFFAIRS</u>			
10.	Suspected fraud, Regional Development Funds, Fort Wellington	826.54	Not yet settled	
11.	Irregularities, Prison Department, Georgetown	Not yet known	do.	
12.	Shortage in Imprest account Mazaruni-Potaro	£ 47.52	do.	
13.	Suspected fraud, Elections Office	397.50	do.	

A. CASH (1) Contd.

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF LABOUR, HEALTH AND HOUSING</u>			
14.	Overpayment of salary to Ward Sister	₹ 500.00	₹500.00 recovered from Ward Sister	
15.	Irregularity in payment of salary of Ex-Constable	361.70	Not yet settled.	
	<u>MINISTRY OF TRADE AND INDUSTRY</u>			
16.	Attempted fraud, Processing Factory	Not yet known	One employee convicted and dismissed. Case pending against another employee.	
17.	Loss of cash, Government Fish Market	₹ 32.43	Written off	Secretary to the Treasury
	<u>MINISTRY OF FINANCE</u>			
18.	Fraudulent encashment of cheque	67.90	Not yet settled.	
19.	Payment of account to unauthorised person, New Amsterdam Hospital	114.10	do.	
20.	Irregularities in payment of Boat Captain, Mazaruni	553.40	do.	
	<u>ATTORNEY GENERAL</u>			
21.	Overpayment of Minor's Money, Supreme Court, Registry	745.00	Being recovered from Guardian.	
22.	Alleged irregularity in payment of Collecting Officer's Order for payment	72.00	Not yet settled.	
23.	Apparent irregularity in connection with revenue stamps, Deeds Registry	10.00	do.	
	<u>MINISTRY OF COMMUNICATIONS</u>			
24.	Loss of cash, Kitty Post Office	30.00	₹30.00 recovered from Postal Apprentice	
25.	Alleged theft of canister, Carmichael Street Post Office	244.32	Not yet settled.	
26.	Irregularity in connection with overtime paylists	63.14	Tradesman convicted. Restitution ₹63.14 made.	
27.	Loss of cash, Dadanawa Postal Agency	123.92	Not yet settled.	
28.	Loss of Public Funds, Tuschen Post Office	3,401.19	do.	

Losses of Cash Outstanding From Previous Reports

A. CASH (2)

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF NATURAL RESOURCES</u>			
2/59	Produce Depot, New Amsterdam	₹ 200.00	Supervisor surcharged	
16/60	Shortage of Royalty, Berbice	65.84	₹65.84 recovered from logger	
17/60	Irregularities, Demerara Division	19,196.40	Not yet settled	
19/60	Overpayment of salary, unpaid leave advance balance and indebtedness of Surveyor's Apprentice	131.20	₹131.20 recovered from Land Surveyor's Apprentice	
	<u>MINISTRY OF WORKS AND HYDRAULICS</u>			
4/59	Two Minor Losses, Drainage & Irrigation	22.02	No loss to Government	
14/59	Fraudulent alteration of wages vouchers, East Bank Road	31.91	Written off	Secretary to the Treasury
32/60	Paymasters' shortages	187.18	do.	" " " "
33/60	Overpayment on measurements of burnt earth	1,102.60	Not yet settled	
	<u>MINISTRY OF HOME AFFAIRS</u>			
5/59	Imprest cash stolen, Kamarang	525.00	Not yet settled	
25/60	Cash collected on commitment warrants	113.00	do.	
	<u>MINISTRY OF LABOUR, HEALTH AND HOUSING</u>			
9/59	Cheques forged on salaries bank account	28,728.72	Recovered from bank	
22/60	Overpayment of salary	2,998.65	Not yet settled	
23/60	Shortage in Cashier's Imprest	36.80	No loss to Government	
	<u>MINISTRY OF FINANCE</u>			
4/60	Fraudulent receiving of Public Health Inspector's salary	195.35	Treasury Clerk surcharged ₹ 25.00 Written off 170.35	Secretary to the Treasury
9/60	Overpayment of salary to Customs Guard	187.18	₹162.65 recovered from Guarantor 24.53 written off	" " " "
10/60	Misappropriation of Public Funds, Customs Dept.	17,837.41	Officer convicted	Not yet settled

A. CASH (2) contd.

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</u>			
17/59	Improper payment of assistance	Not determined	No loss to Government	
8/60	Misappropriation of Public Funds, Co-operative Dept.	\$1,286.05	Officer convicted	Not yet settled
35/60	Balances of motor car and furniture advances owing by Public Assistance Officer	1,102.60	Not yet settled	
	<u>MINISTRY OF COMMUNICATIONS</u>			
11/59	Misappropriation of Reserve, Potaro	1,446.32	Agent imprisoned	" " "
26/60	Shortage in COD Trade Charges, Mackenzie Post Office	5,237.14	Officer imprisoned	" " "
29/60	Shortage of Postal Orders, Anna Regina	13.49	Not yet settled	

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
<u>MINISTRY OF NATURAL RESOURCES</u>				
1.	Loss of 471 empty bags	₹ 235.50	Not yet settled	Secretary to the Treasury
2.	Loss of one Torsion Balance	332.90	Written off	
3.	Loss of one spare wheel rim and tyre	45.00	Workshop foreman sur-charged ₹20.00 Written off 25.00		do.
4.	Loss of Carburettor for 5HP Engine, Rice Storage Investigations	36.00	Not yet settled	
5.	Loss of 12 Volt Generator Central Agricultural Station	30.00	Written off	do.
6.	Loss of wooden boat, Mara Land Development Scheme	25.00	do.	do.
7.	Loss of anchor and chain of Launch "Arisaurballi"	79.00	do.	do.
8.	Loss of boat "Yellow Silverballi II" with engine and field equipment	1,218.55	Not yet settled	
9.	Loss of one 56 lb Hall Stockless Anchor	58.87	Written off	do.
10.	Loss of one Leica Camera	350.00	Not yet settled	
11.	Loss of one Gun No. 512402 (Browning .32 Semi-automatic pistol)	25.00	do.	
12.	Larceny of Electrical Mixing Machine and Blender	50.00	do.	
13.	Larceny of cutting torch and equipment Central Agricultural Station	174.00	do.	
14.	Loss of 6 prefabricated doors Black Bush Polder	66.00	do.	
15.	Loss of 1 Bedford spare wheel and 1 screw driver Black Bush	265.46	do.	
16.	Loss of 1 Hydraulic Jack, 1 Firestone Air Pump, Cane Grove Land Development Scheme	32.87	do.	
17.	Loss of Tender - "Iminariballi"	70.00	Written off	do.
<u>MINISTRY OF WORKS AND HYDRAULICS</u>				
18.	Theft of one left side rear wheel from Land Rover PL 185	80.00	Not yet settled	
19.	Loss of two 7.50 x 20 lorry wheels with tyres and tubes	313.38	Written off	do.
20.	Deficiency of stone, Stone Crushing Plant, Makouria	4,454.50	Not yet settled	
21.	Loss of two high level flush tanks and damage to service pipes	50.00	Written off	do.
22.	Loss of household articles from Attorney General's house	168.00	Not yet settled	
23.	Loss of one complete wheel and Dunlop Tyre	90.00	do.	
24.	Loss of paints, Police Garage, Whim	185.00	Written off	do.
25.	Loss of 180 ft. - $\frac{3}{4}$ " wire rope (new)	45.00	Not yet settled	

B. STORES (1) Contd.

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF WORKS AND HYDRAULICS (CONTD.)</u>			
26.	Loss of two navigation lamps	\$ 44.44	Not yet settled	
27.	Loss of articles Public Works Department, Canje	131.60	Assistant Foreman Mechanic surcharged \$43.87 written off 87.73	Secretary to the Treasury
28.	Loss of vehicular parts, Public Works Department, Central Workshop	371.83	Written off	do.
29.	Loss of tools, Public Works Department	39.46	do.	Director of Public Works
30.	Loss and damage to toilet fittings Lusignan Government School	80.00	do.	Secretary to the Treasury
31.	Loss of 1 steel plate, Public Works Department	36.40	do.	do.
32.	Loss of tools, Ruimveldt, Public Works Department	98.95	Not yet settled	
33.	Loss of one piece Industrial Belting	38.00	do.	
34.	Loss of Prismatic Compass No. 266	31.92	do.	
35.	Loss of complete hub with bearings	70.00	Written off	do.
36.	Loss of galvanised pipes	234.00	Not yet settled	
37.	Loss of stores at wharves by fire on February, 16th, 1962	12,835.00	do.	
38.	Loss of 1 green tarpaulin	144.72	\$144.72 recovered from hirer	do.
39.	Loss of 2 Lucas 6 volt Tractor batteries	120.00	Not yet settled.	
40.	Loss of articles from Lorry XL 9645	48.30	do.	
41.	Loss of furniture, Technical Institute Compound	476.00	do.	
42.	Loss of furniture	141.00	do.	
43.	Loss of items from Tugs 2 & 4	330.47	do.	
44.	Complete wheel, with tyre, tube and rim	65.00	do.	
45.	Loss of furniture, Agriculture Compound	141.00	do.	
46.	Loss of one road sign	30.00	do.	
	<u>MINISTRY OF HOME AFFAIRS</u>			
47.	Loss of 1 pig, Essequibo Boys' School	35.00	Written off	Permanent Secretary
	<u>MINISTRY OF LABOUR, HEALTH AND HOUSING</u>			
48.	Loss of one carton sundry items, Ida Sabina Dispensary	14.96	Not yet settled	
49.	Loss of items from Mobile Dental Unit, Novar	67.00	Written off	Secretary to the Treasury
50.	Larceny of articles, Out-patients' Dispensary, Georgetown Hospital	41.69	Not yet settled	
51.	Loss of Crockery and Cutlery, Georgetown Hospital	49.18	do.	

B. STORES (1) Contd.

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF LABOUR, HEALTH AND HOUSING (CONTD.)</u>			
52.	Loss of Stores Soesdyke Dispensary	₹ 112.46	Not yet settled	
53.	Suspected fraud, Georgetown Hospital	Not yet known	do.	
54.	Loss of drugs and dressings by fire on February 16th, 1962	₹29,634.50	do.	
55.	Loss of X-Ray equipment by fire on February 16th, 1962	Not yet known	do.	
56.	Loss of stethoscope and other stores, from Government Health Centre, Beterverwagting	₹ 100.70	do.	
	<u>MINISTRY OF TRADE AND INDUSTRY</u>			
57.	Irregularities, Milk Pasteurisation Plant	Not yet known	do.	
58.	Larceny of one welding torch, Marketing Division	₹ 30.00	do.	
59.	Loss of Field Equipment, Geological Survey	117.58	do.	
	<u>MINISTRY OF FINANCE</u>			
60.	Break and entry Government Warehouse, Atkinson Field	₹ 259.20	Written Off	Secretary to the Treasury
61.	Loss of fuel tank for outboard motor, Customs, Morawhanna	46.40	do.	do.
62.	Larceny of one typewriter, Central Registry, Finance	270.00	Typewriter recovered	
	<u>MINISTRY OF COMMUNICATIONS</u>			
63.	Loss of 4140 yards telephone wire, Cummings Lodge, East Coast Demerara	164.66	Written off	do.
64.	Loss of 115 lbs copper wire, Windsor Forest, West Coast Demerara	94.35	do.	do.
65.	Theft of equipment from motor cycle	33.00	Technician surcharged ₹33.00	
66.	Loss of Telecommunications equipment by fire on February 16th, 1962	35,668.68	Not yet settled	
67.	Loss of tools from motor van	28.00	do.	

Losses of Stores Outstanding from Previous ReportB. STORES (2)

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF DEVELOPMENT AND PLANNING</u>			
40/60	Volumes of Laws of British Guiana by fire	\$71,228.43	Not yet settled	
	<u>MINISTRY OF NATURAL RESOURCES</u>			
3/59	Heifer stolen, Mon Repos	150.00	Written off	Secretary to the Treasury
5/59	Fifteen minor losses	15.00	do.	Head of Department
11/60	Theft of metal tool kit	60.00	Workman surcharged \$10.00 written off 50.00	Secretary to the Treasury
12/60	12 head of cattle from St. Ignatius	600.00	Not yet settled	
14/60	22 pillows from Central Agricultural Station	66.00	Written off	do.
15/60	One ½ h.p. Delco Motor	87.00	Acting Fishery Officer sur- charged \$40.00 written off 47.00	do.
43/60	Stores shortages revealed by survey stores, Cane Grove	281.24	Not yet settled	
	<u>MINISTRY OF WORKS AND HYDRAULICS</u>			
28/59	Brass bearings stolen	45.00	Written off	do.
29/59	Cement Shortage	121.00	Not yet settled	
30/59	Tools stolen Mahaica	20.20	Written off	Director of Public Works
31/59	Tar short	557.78	Not yet settled	
36/59	Stores short Springlands	78.78	Workmen surcharged \$38.76 written off 44.02	Secretary to the Treasury
37/59	Tools lost, Yard	59.55	Not yet settled	
47/59	Forty-three minor losses	26.91	Written off	Director of Public Works
77/60	One J.D. ¾" Pump	50.00	\$25.00 recovered from watchman 25.00 written off	Secretary to the Treasury
83/60	Theft of used batteries, propellers and radiators	772.00	Not yet settled	
87/60	Shortages of tools revealed by stock verification	626.56	Written off	do.
88/60	Theft of one 12 volt generator	71.64	Not yet settled	
90/60	Bulldozer seat	101.43	do.	
92/60	Aluminium Telehoist Pump	250.00	Written off	do.
97/60	Theft of one electric pump motor	100.00	do.	do.
100/60	3 gallons paint	28.19	Recovered from contractor	

B. STORES (2) Contd.

ANNEXURE I

ITEM NO.	BRIEF DESCRIPTION OF THE CASE	AMOUNT	RECOVERY OR ACTION	AUTHORITY FOR WRITE-OFF
	<u>MINISTRY OF HOME AFFAIRS</u>			
36/60	Loss of stores by fire	₹ 6,911.19	Not yet settled	
	<u>MINISTRY OF LABOUR, HEALTH AND HOUSING</u>			
12/59	Tools stolen, La Penitence	303.89	Written off	Secretary to the Treasury
19/59	Loss of linen, Public Hospital, Georgetown	109.24	Not yet settled	
42/59	Stores shortages	13,190.00	do.	
49/60	Misappropriation of drugs, Mahaica Hospital	1,402.63	Officer convicted	Not yet settled
53/60	Stores Mahaica Hospital	127.38	₹127.38 recovered from Hospital Clerk	
55/60	1 duck-billed speculum	29.16	Nursing Sister and Nurse Midwife surcharged ₹15.00 Written off 14.16	Secretary to the Treasury
58/60	Shortages of supplies, New Amsterdam Hospital	Not determined	Not yet settled	
	<u>MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</u>			
6/59	One Minor Loss	₹ 21.00	Written off	Commissioner of Co-operative Development
	<u>MINISTRY OF COMMUNICATIONS</u>			
64/60	Tools and wheel-barrow, Vreed-en-Hoop	44.58	Written off	Director of Posts and Telecommunications
65/60	Stamps, stationery, etc. by fire, Queen's Warehouse on 11th March, 1961	30,000.00	Written off	Secretary to the Treasury
67/60	Stores destroyed by fire	117,665.57	Not yet settled	

MISALLOCATIONS - \$240 AND OVER BROUGHT TO NOTICE
TOO LATE FOR ADJUSTMENT IN THE ACCOUNTS
FOR THE YEAR, 1961

1. Admitted By The Accountant General

Allocated To	Amount \$	Should Have Been Allocated To
<u>Head and Sub-head</u>		<u>Head and Subhead</u>
23 Land Development S/H 6	549.06	Dev. X Land Develop- ment S/H 6.
27 Medical S/H 16	318.88	Dev. VII Health S/H 3
27c Medical Hospi- tals, etc. S/H various	722.15	Advances Government of St. Lucia.
27c do.	5,178.90	do.
27c Medical Hospi- tals, etc.S/H 3	Cr. 725.00	Rev. X Miscellaneous S/H. 1.
44A Public Works and Sea Defences S/H 1	3,096.99	52 Public Works non- recurrent S/H 7
44A do.	335.07	do.
44A Public Works and Sea Defences S/H 14	Cr. 1,129.39	Rev. IV Fees of Court S/H 51.
44A do.	883.42	44A Public Works and Sea Defences S/H 10
44A Public Works and Sea Defences S/H 16	Cr. 1,879.43	Rev. X Miscellaneous S/H 1.
44A Public Works and Sea Defences S/H 19.	Cr. 765.26	do.
44A Public Works and Sea Defences S/H 22(a)	375.50	44A Public Works and Sea Defences S/H 10.
Dev. I Agric. Dev. S/H 3(3)	262.61	Dev. I Agric. Dev. S/H 3(12).
Dev. VII Health S/H 3	1,128.58	27c Medical Hospi- tals, etc. S/H 8.
Dev. X Land Development S/H 5	677.25	Dev. X Land Develop- ment S/H 9.

In addition there were 16 misallocations of
under \$240 each, totalling \$1,692.94,
which were brought to notice too late for
adjustment.

ANNEXURE II (contd.)

2. Not Yet Admitted By The Accountant General

Allocated To	Amount	Should Have Been Allocated To
<u>Head and Sub-head</u>		<u>Head and Sub-head</u>
3 Agriculture S/H 3	1,090.00	3 Agriculture. New sub-head was required
8 Civil Aviation S/H 7	663.60	8 Civil Aviation S/H 13.
11A Drainage & Irrigation S/H 3	7,424.04	11A Drainage and Irrigation. A new sub-head was required.
12A Education (Technical Institute) S/H 31	348.80	12A Education S/H 36A.
18 Fire Protection S/H 13	620.50	3 Agriculture S/H 10.
18 do.	2,026.48	18 Fire Protection. New Subhead was required.
22 Lands & Mines S/H 7	524.60	22 Lands & Mines. New sub-head was required.
23 Land Development S/H 2	278.84	23 Land Development S/H 10.
27B Medical X-Ray Dept. S/H 2	480.00	32 Miscellaneous S/H 29.
32 Miscellaneous S/H 29	336.00	Advances.
39 Post Office Telecoms. S/H 4	7,793.85	Post Office Telecoms. 39. S/H 5.
41 Prisons S/H 4	556.28	41 Prisons S/H 26.
44A Public Works & Sea Defences S/H 16	Cr. 250.00	44A Public Works & Sea Defences S/H 18.
Dev. I Agric. Dev. S/H's. 1,4, 5.	252.50	Dev. I Agric. Dev. S/H 1(2).
Dev. I Agric. Dev. S/H 5(1)(9)	585.76	Dev. I Agric. Dev. S/H 5(1)(5).

2. Not Yet Admitted By The Accountant General (contd.)

Allocated To		Amount \$	Should Have Been Allocated To
<u>Head and Subhead</u>			<u>Head and Subhead</u>
Dev. I	Agric. Dev. S/H 8	332.59	3 Agriculture S/H 19.
Dev. I	Agric. Dev. S/H 13	620.50	3 " S/H 10.
Dev. IV	Education S/H 2	4,452.80	12A Education S/H 29.
Dev. VII	Health S/H 11	582.32	34 Miscellaneous S/H 32.
Dev. VII	Health S/H 11	445.00	27c Medical Hospitals S/H 30.
Dev. VIII	Housing Dev. S/H 1(13)	1,113.48	Dev. XIII Housing Dev. S/H 15.
Dev. XII	Public Works Dev. S/H 6	496.72	Deposits Sewerage and Water Commissioners.
Dev. XIII	T. & H.D. S/H 1(3)	1,000.00	Dev. XIII T. & H.D. S/H 1(15).
Dev. XIII	T. & H.D. S/H 2(2)	24,218.63	Dev. XIII T. & H.D. S/H 3(1).
Dev. XIII	T. & H.D. S/H 3(1)	1,317.42	Dev. XIII T. & H.D. S/H 2(2).
Dev. XVI	Social Welfare Dev. S/H 1.	907.20	46 Social Welfare S/H 19.
Dev. XVII	Local Govt. Dev. S/H 1.	390.00	32 Miscellaneous S/H 48.
Advances	J.W. Carter	307.20	50 Loans from Public Funds S/H 2.
Advances	Director, Drainage and Irrigation Block Account	7,319.80	Dev. III Drainage and Irrigation Dev. S/H's 5 and 27.

In addition there were 25 misallocations of under \$240 each, totalling \$2,285.24, which were brought to notice too late for adjustment.

Department	1957 And Previous Years \$	1958 \$	1959 \$	1960 \$	1961 \$	Total Arrears at 31.12.61 \$	Arrears Settled At 30.6.62 \$	Balance in Arrears At 1.7.62 \$
Agriculture	1,069.77	198.00	1,577.91	2,603.48	9,333.24	14,782.40	4,858.15	9,924.25
Analyst	-	-	-	-	46.00	46.00	46.00	Nil
Audit	-	-	-	-	335.65	335.65	Nil	335.65
Accountant General	-	-	-	-	422,445.71	422,445.71	40,000.00	382,445.71
Bishops' High School	-	-	-	-	Nil	Nil	Nil	Nil
Central Housing and Planning Authority	5,476.42	10,748.91	17,811.64	37,546.03	141,838.83	213,421.83	94,514.42	118,907.41
Civil Aviation	375.32	24.00	196.80	2,412.40	4,052.97	7,061.49	2,418.52	4,642.97
Customs and Excise	406.63	25.00	19.02	199.97	4,351.43	5,002.05	14.72	4,987.33
Drainage and Irrigation	3,074.31	-	-	-	-	3,074.31	Nil	3,074.31
Deeds Registry - Supreme Court	-	-	-	-	-	Nil	Nil	Nil
District Administration Office - East)	552.01	140.17	250.00	893.80	7,911.06	9,747.04	No return)	
" " " Berbice)	-	-	878.96	8,536.25	7,728.64	17,143.85	submitted)	14,898.91
" " " - East)	-	-	-	-	-	-	2,244.94	
" " " Demerara)	-	-	-	-	648.72	648.72	No return)	
" " " - Essequibo)	-	-	-	-	-	-	submitted)	
" " " - West)	-	-	-	-	2,520.00	2,520.00	1,820.00	700.00
" " " Demerara)	-	-	-	-	-	-	-	
" " " - Rupunmi)	-	-	-	-	479.90	479.90	No return)	
" " " - West)	-	-	-	-	-	-	submitted)	
" " " Berbice)	-	-	-	-	Nil	Nil	Nil	Nil
Education	-	-	-	-	-	Nil	Nil	Nil
Essequibo Boys' School	16.66	61.26	30.96	72.29	516.09	697.26	244.90	452.36
Fire Protection	203.47	132.48	83.95	223.22	807.66	1,450.78	453.85	996.93
Forests (Stores)	268.74	843.57	3,571.70	5,028.52	26,138.58	35,851.11	19,979.41	15,871.70
Forests (Royalty)	3,090.32	1,698.58	11,511.50	9,275.77	57,935.68	83,511.85	41,414.45	42,097.40
Government Printery	-	1,358.80	-	-	412.60	1,771.40	353.20	1,418.20
Geological Survey	-	8.76	-	.48	1.07	10.31	10.31	Nil
Government Technical Institute	-	-	-	-	252.00	252.00	252.00	Nil
Government Information Services	-	-	-	-	-	Nil	Nil	Nil
Inland Revenue	5.55	8,624.63	18,271.52	2,141,852.82	156,766.82	2,325,521.34	See Footnote	
Licence Revenue	101.00	50.00	31.00	67.50	79.00	328.50	Nil	328.50
Lands and Mines	24,324.60	2,981.98	3,524.81	6,028.84	6,562.23	43,422.46	3,449.43	39,973.03
Magistrate Office - Georgetown	13,101.16	30,345.32	39,496.38	57,824.39	102,330.09	243,097.34	44,690.71	198,406.63
" " - Berbice	3,559.75	6,258.57	6,264.52	6,682.83	20,866.70	43,632.37	No return)	
" " - Courantyne	-	861.38	1,070.48	2,433.30	13,641.68	18,006.84	submitted)	8,871.92
" " - East Demerara	-	1,995.84	1,474.82	4,598.07	13,283.38	21,352.11	7,410.91	13,941.20
" " - West Demerara	2,514.52	3,077.70	2,760.12	5,166.34	13,266.40	26,785.08	No return)	
" " - Essequibo	1,530.37	1,584.44	3,366.73	4,596.35	15,446.21	26,524.10	10,823.82	15,700.28
" " - North West District	-	-	-	-	3,830.04	3,830.04	462.31	3,367.73
Medical	10,715.22	2,230.49	3,615.47	5,500.77	13,517.48	35,579.43	No return)	
Ministry of Natural Resources	89,513.28	10,191.47	14,621.23	64,586.90	513,810.37	692,723.25	submitted)	562,515.11
Posts and Telecommunications	2,788.86	2,647.81	1,779.97	37,114.99	98,644.07	142,975.70	130,208.14	47,093.47
Prisons	-	-	-	-	-	Nil	95,882.23	Nil
Public Works	137.50	478.88	89.08	270.08	4,174.84	5,150.38	402.37	4,748.01
Queen's College	-	-	129.75	55.00	432.25	617.00	424.50	192.50
Police	-	-	-	-	-	Nil	Nil	Nil
Registration - Births, Deaths, Marriage	-	-	-	-	-	Nil	Nil	Nil
Social Assistance	-	-	-	-	-	Nil	Nil	Nil
	162,825.46	86,568.04	132,428.32	2,403,570.39	1,664,407.39	4,449,799.60		

Note: The Inland Revenue Department has submitted a return for the half-year ended 30th June, 1962, in respect of Subhead 2. Estate Duty, only. This return shows a collection of \$22,418.94 on the arrears as at 31st December, 1961.

ANNEXURE IV

AUTHORITIES FOR EXPENDITURE FOR THE YEAR, 1961

A. ORIGINAL ESTIMATES

Approved by the Legislative Council on 30th December, 1960.

B. APPROPRIATION ORDINANCE

Enacted by Ordinance No. 1 of 1961 which was passed by the Legislative Council on 4th January, 1961.

C. (i) PROVISIONAL GENERAL WARRANT

The Provisional General Warrant was signed by the Financial Secretary on 3rd January, 1961.

(ii) GENERAL WARRANT

The General Warrant was signed by the Financial Secretary on 19th January, 1961.

D. EXPENDITURE IN EXCESS OF THE ESTIMATES

Schedule Nos.	Period	Amount	Date approved by Legislative Council
1 - 27	January	\$ 138,043	21. 2.61
1 - 24	February-March	252,183	6. 4.61
1 - 23	April -May	155,179	19. 5.61
1 - 38	June	374,531	7. 7.61
1 - 82	July -October	1,407,695	29.11.61
1 - 126	November-December	2,572,336	20.12.61
	Final	1,113,268.28	Not yet approved

E. SUPPLEMENTARY APPROPRIATION ORDINANCE

Enactment - not yet notified.

ANNEXURE V

AUTHORITIES FOR DEVELOPMENT EXPENDITURE
FOR THE YEAR, 1961

A. Development Fund Ordinance No. 44 of 1954

B. ORIGINAL ESTIMATES

Approved by Resolution of the
Legislative Council on 6th
January, 1961, Resolution
No. IV.

C. EXPENDITURE IN EXCESS OF THE ESTIMATES

Schedules	Amount	Date approved by Legislative Council
January	\$ 315,100	21. 2.61
February - March	598,607	6. 4.61
April - May	365,730	19. 5.61
June	4,256,332	7. 7.61
July - October	905,432	20.12.61
November - December	138,411	20.12.61
Final	65,201.90	Not yet approved

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ANNEXURE VI

OTHER ACCOUNTS AUDITED BY THIS DEPARTMENT

Independent or Statutory

Amerindian Purposes Fund	Local Government Board Districts Guarantee Fund
Boodhoo Memorial Scholarship Fund	Ministry of Pensions
British Caribbean Currency Board (B.G. Centre)	Mitchell Trust Fund
British Council	Mutual Security Agency
British Guiana Museum	New Amsterdam Town Council
Buxton Scholarship Fund	New Widows' & Orphans' Fund
Central Housing & Planning Authority	Patoir Trust Fund
Co-operative Department Audit and Supervision Fund	Post Office Savings Bank
De Saffon Trust Fund	Public Free Library
Drainage & Irrigation Board	Public Officers' (Defaults) Reserve Fund
Fines Funds (15)	Public Officers' Housing Loan Committee
Fire Brigade Reward Fund	Public Officers' In- surance Scheme
General Nursing Council	Remembrance Day Relief Committee
Georgetown Planning Commissioners	Supreme Court Law Library
Georgetown Town Council	Sugar Industry Labour Welfare Fund
Georgetown Sewerage and Water Commissioners	Sugar Industry Rehabi- litation and Price Stabilisation Funds
Georgetown Mariners' Club	Trotman Trust Fund
Immigration Accounts	Village Chairmen's Conference Scholarship Fund
Infant Welfare & Maternity League	
Jackson Memorial Scholarship Fund	
Kamarang Trade Store	
Lethem Trade Store	

Independent or Statutory (contd.)

Local Government Authorities (17)

1. Crabwood Creek Village District
2. Lots Nos. 67-74 Village District
3. Lots Nos. 57-66 Village District
4. Lots Nos. 52-56 Village District
5. Lancaster-Liverpool-Manchester Village District
6. Ulverston-Alness-Salton Village District
7. Rose Hall Village District
8. Whim Village District
9. Buxton & Friendship Village District
10. Beterverwagting-Triumph Village District
11. Plaisance Village District
12. Kitty & Alexanderville Village District
13. Lodge Village District
14. Christianburg and Wismar Village District
15. Canals Polder Village District
16. Bartica Village District
17. East Mahaicony Village District

Trade Unions (47)

The British Guiana Labour Union
Man-Power Citizens' Association
The Transport Workers' Union of British Guiana
British Guiana Post Office Workers' Union
British Guiana Amalgamated Building Trade Workers' Union
Government Employees' Union
Cosmopolitan Workers' Union
British Guiana Commission Agents' Association
The Forest Products Association of British Guiana
British Guiana and West Indies Sugar Boilers' Union
The British Guiana Licensed Spirit Dealers' Association
The British Guiana Dental Assistants and Mechanics'
Association
British Guiana Headmen's Union
The Municipal Labour Trades Union
Sugar Estates Clerks' Association
The British Guiana Bakery Proprietors' Association
The Guiana Industrial Workers' Union
The Guianese Workers' Federation
The British Guiana Civil Service Association

Trade Unions (47) Contd.

Public Works, Pure Water Supply, and Sea Defences
Workers' Union
The British Guiana Land Surveyors' Association
The Clerical and Commercial Workers' Union
The British Guiana Mine Workers' Union
Federation of Unions of Government Employees
The Printers' Industrial Union
Public Works Department Contractors' Association
Saw-Mill and Woodworkers' Union
British Guiana Trades Union Council
British Guiana Women's Social Union
British Guiana Postmasters' Union
British Guiana Medical Employees' Union
Local Government Officers' Association
British Guiana Seafarers' Union
General Workers' Union
British Guiana Hire Car Owners' Union
B.G. Rice Marketing Board Workers' Union
British Guiana Rice Workers' Union
Guiana Air Transport Trade Union
British Guiana Law Clerks' Association
British Guiana Rice Millers' and Landlords' Association
The Pilots' Association of British Guiana
The United Mineral and General Workers' Union
The British Guiana Teachers' Association
The British Guiana Women's Public Health Officers
Association
The Guiana Sugar Workers' Union
The British Guiana General Domestic's Union
The British Guiana Rural Local Authorities Officers'
Association

Government Ancillary Organisations

Central Produce Depot	Minor Industries
Commodity Control	Milk Pasteurisation Plant
Fish Market & Centre	New Amsterdam Produce Depot
Ham & Bacon Factory	Processing Factory

DEVELOPMENT EXPENDITURE, 1954 - 1961

HEAD	1954 \$	1955 \$	1956 \$	1957 \$	1958 \$	1959 \$	1960 \$	1961 \$	TOTAL \$
Agriculture	424,328.07	559,953.30	1,261,426.34	1,271,780.55	605,574.78	466,037.07	671,781.58	1,010,382.98	6,271,264.67
Education	261,548.23	288,404.28	246,281.41	323,177.94	305,565.79	357,031.09	398,385.72	723,059.41	2,903,453.87
Civil Aviation	86,347.36	6,461.38	-	-	51,960.24	90,580.60	39,007.63	105,942.56	380,299.77
Finance	873,038.50	5,589,822.95	2,348,330.60	1,040,513.71	155,918.29	-	-	-	10,007,624.05
Forests	178,249.73	110,233.54	85,603.71	68,547.02	76,258.75	113,885.02	12,141.41	-	644,919.18
Geological	142,331.53	242,254.43	219,820.46	255,495.79	367,467.91	502,983.50	560,604.54	455,865.55	2,746,823.71
Health	19,681.26	68,899.63	25,067.14	170,853.32	184,212.33	268,928.88	322,099.30	408,005.35	1,467,747.21
Housing	620,922.95	1,850,082.05	3,967,060.61	5,054,290.88	3,131,386.60	971,669.88	582,372.87	843,397.19	17,021,183.03
Lands and Mines	164,446.95	123,795.84	197,758.71	42,988.59	204,298.30	105,017.15	167,102.84	109,633.04	1,115,041.42
Land Settlement	168,297.57	276,250.85	540,267.25	817,140.03	582,216.42	389,977.64	377,644.88	375,849.24	3,527,643.88
Postal	1,010,626.00	114,590.02	711,388.17	824,534.53	2,914,169.17	2,057,649.32	1,029,328.23	383,078.93	9,045,364.37
Public Works	3,741,542.78	2,452,259.79	2,786,638.90	2,945,010.04	2,916,059.28	3,417,582.44	3,933,136.76	6,890,603.14	29,082,833.13
Rural Self Help	5,852.52	37,469.73	80,126.43	141,139.53	120,388.71	36,455.80	65,284.82	76,042.66	562,760.20
Social Welfare	888.90	-	11,024.62	5,091.55	24,590.18	27,062.71	8,611.96	91,709.98	168,979.90
Transport & Harbours Department	824,242.32	2,660,968.26	2,888,494.62	1,145,513.79	1,308,245.72	1,835,988.23	1,525,054.75	1,328,022.60	13,516,530.79
Drainage & Irrigation	-	2,318,313.40	3,331,879.75	3,935,121.90	6,528,334.03	7,836,232.60	5,079,171.33	5,070,008.92	34,099,061.93
Miscellaneous	-	822,992.53	1,808,819.53	143,881.30	206,708.56	421,835.65	148,408.60	93,876.89	3,646,523.06
Interior	-	800.00 CR	14,347.28	18,775.73	-	-	-	-	32,323.01
Legislature	-	-	25,380.83	-	-	-	-	-	25,380.83
Local Government	-	-	8,858.17	62,884.05	49,057.18	57,867.66	38,121.89	36,936.33	253,725.28
Interior Airstrips	-	-	-	21,352.91	-	-	-	-	21,352.91
Rural Electrification (Electricity De- velopment)	-	-	-	21,993.63	127,637.12	12,890.20	28,103.02	628,586.40	819,210.37
Amerindian Development	-	-	-	-	21,253.36	27,999.54	92,527.23	131,334.14	273,114.27
Industry and Credits	-	-	-	-	-	-	717,866.34	2,876,654.38	3,594,520.72
Tourism	-	-	-	-	-	-	4,110.79	20,762.57	24,873.36
	8,922,345.17	17,521,951.98	20,558,574.53	18,310,086.79	19,881,302.72	18,997,674.98	15,800,866.49	21,659,752.26	141,252,554.92

AUDIT CERTIFICATE

The attached Statements have been examined in accordance with Article 113(1) of the Constitution of British Guiana and Section 25 of the Financial Administration and Audit Ordinance, 1961. I have obtained all the information and explanations that I have required, and I certify, that in my opinion the Statements are correct, subject to the observations contained in my Report dated 4th February, 1963.

L. V. Darnley

Director of Audit

AUDIT DEPARTMENT,
GEORGETOWN,
BRITISH GUIANA.

4th February, 1963.

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**STATEMENT
BRITISH GUIANA ANNUAL
STATEMENT SHOWING THE TOTAL RECEIPTS**

RECEIPTS	Amount Estimated		Actual Receipts		More Than Estimated		Less Than Estimated	
	\$	c.	\$	c.	\$	c.	\$	c.
HEADS OF REVENUE								
Balance at 31st December, 1960				2,117,521.05				
I. Customs and Excise	27,001,000.00		29,602,320.88		2,601,320.88			
II. Licences	1,077,500.00		1,119,344.07		41,844.07			
III. Internal Revenue	19,518,000.00		20,359,198.04		841,198.04			
IV. Fees of Court or Office, etc.	3,005,800.00		2,530,883.06				474,916.94	
V. Post Office, Telegraphs and Telephones	1,990,600.00		2,180,656.89		190,056.89			
VI. Rents	270,000.00		197,443.65				72,556.35	
VII. Forests, Lands and Mines	1,048,825.00		1,332,722.30		283,897.30			
VIII. Interest	782,000.00		675,805.87				106,194.13	
IX. Refunds of Loans made by the Colony	667,000.00		501,172.64				165,827.36	
X. Miscellaneous	1,258,100.00		1,433,225.87		175,125.87			
Total Annually Recurrent Revenue	56,618,825.00		59,932,773.27		4,133,443.05		819,494.78	
XI. Sale of Crown Lands				113,747.95		113,747.55		
XII. Sale of Colony Lands								
Grand Total Revenue	56,618,825.00		60,046,521.22		4,247,191.00		819,494.78	
OTHER MATTERS OF ACCOUNT								
Advances		\$10,041,322.41						
Advances Joint Consolidated Fund		19,051,200.00						
Deposits		44,032,043.62						
Deposits for Investment		19,587,023.05						
Deposits Invested		6,872,097.15						
Imprests		766,426.65						
Remittances		47,193,768.84						
Public Debt Funded —								
Sinking Funds	\$1,651,705.24							
Sinking Funds Investments	1,830,408.00							
Bondholders Ord. 9 of 1960	2,500,000.00							
H.M.G. Exchequer Loan	7,996,800.00							
Repayment of H.M.G. Exchequer Loan	679,665.52							
Repayment of C.D. & W. Loans	52,741.02							
C.D. & W. Loan	858.78	14,712,178.56						
Trustees of Sinking Funds		14,201,428.30						
General Revenue Balance A/C		8,795.13		176,466,283.71				
Balance brought down				2,117,521.05				
Total				238,630,325.98				
Development Fund				16,822,839.73				
				255,453,165.71				

I. ABSTRACT ACCOUNT, 1961. AND PAYMENTS IN THE YEAR 1961.

Table with columns: PAYMENTS, Amount Approved, Actual Expenditure, Excesses, Savings. Rows include HBADS OF EXPENDITURE (1-52) and OTHER MATTERS OF ACCOUNT (Advances, Deposits, etc.).

C. M. FRASER, Accountant General.

17 DEC 1962

STATEMENT 1A.

Statement of Revenue in the year 1961, under Sub-Heads as Compared with the Estimates

	Amount Estimated 1961		Actual Revenue		Over the Estimate		Under the Estimate	
	\$	c.	\$	c.	\$	c.	\$	c.
I. CUSTOMS AND EXCISE—								
1. Import Duties	20,000,000	000	22,250,452	85	2,250,452	85		
2. Warehouse Rent and Charges	80,000	00	79,350	32			649	68
3. Export Duties	1,250,000	00	1,137,610	32			112,389	68
EXCISE DUTIES								
4. Rum	4,850,000	00	5,329,155	84	479,155	84		
5. Bitters & Cordials	73,000	00	63,117	01			9,882	99
6. Matches	46,000	00	48,742	86	2,742	86		
7. Methylated Spirits	2,000	00	2,221	00	221	00		
8. Beer	600,000	00	558,365	99			41,634	01
GENERAL								
9. Miscellaneous	100,000	00	133,304	69	33,304	69		
	<u>27,001,000</u>	<u>00</u>	<u>29,602,320</u>	<u>88</u>	<u>2,765,877</u>	<u>24</u>	<u>164,556</u>	<u>36</u>
Deduct under the Estimate					164,556	36		
Net over the Estimate					<u>2,601,320</u>	<u>88</u>		
II. LICENCES—								
1. Licences—Liquor	224,000	00	209,447	44			14,552	56
2. Licences—Firearms	28,500	00	30,122	30	1,622	30		
3. Licences—Motor Vehicles	480,000	00	541,914	66	61,914	66		
4. Licences—Unspecified	345,000	00	337,859	67			7,140	33
	<u>1,077,500</u>	<u>00</u>	<u>1,119,344</u>	<u>07</u>	<u>63,536</u>	<u>96</u>	<u>21,692</u>	<u>89</u>
Deduct under the Estimate					21,692	89		
Net over the Estimate					<u>41,844</u>	<u>07</u>		
III. INTERNAL REVENUE—								
1. Stamp Duties	80,000	00	78,497	38			1,502	62
2. Estate Duty	350,000	00	533,586	85	183,586	85		
3. Auction Duty	6,000	00	4,911	20			1,088	80
4. Entertainment Tax	240,000	00	285,715	64	45,715	64		
5. Duty on Transports & Mortgages	190,000	00	369,915	32	179,915	32		
6. Income Tax	18,500,000	00	18,993,960	53	493,960	53		
7. Excess Profits Tax	50,000	00	8,657	84			41,342	16
8. Sweepstakes Tax	2,000	00	7,626	00	5,626	00		
9. Pools Tax	100,000	00	76,327	28			23,672	72
	<u>19,518,000</u>	<u>00</u>	<u>20,359,198</u>	<u>04</u>	<u>908,804</u>	<u>34</u>	<u>67,606</u>	<u>30</u>
Deduct under the Estimate					67,606	30		
Net over the Estimate					<u>841,198</u>	<u>04</u>		
IV. FEES OF COURT OR OFFICE, Etc.								
1. Agriculture	100,000	00	86,531	05			13,468	95
2. Botanic Gardens	16,000	00	5,749	10			10,250	90
3. Marketing Scheme—Capital repayments	60,000	00	60,073	00	73,00			
4. Pure Line Seed Padi Scheme	130,000	00	76,689	92			53,310	08
5. Government Laboratory	1,400	00	962	21			437	79
6. Audit Fee	13,200	00	12,599	27			600	73
7. Government Housing Estates	400,000	00	410,613	12	10,613	12		
8. Civil Aviation Department	2,400	00	5,187	39	2,787	39		
9. Aerodrome Charges	63,000	00	42,692	90			20,307	10
10. Atkinson Field—Miscellaneous Revenue	35,000	00	47,030	78	12,030	78		
11. Hire of Agricultural Machinery	200,000	00	167,313	01			32,686	99
12. Education Department	5,000	00	4,639	27			360	73
13. Government Technical Institute	12,000	00	16,162	46	4,162	46		
14. Carnegie Trade School	9,000	00	7,164	89			1,835	11
15. Queen's College	50,000	00	44,721	50			5,278	50
16. Queen's College Evening Classes	5,500	00	9,616	00	4,116	00		
17. Bishops' High School	42,000	00	38,210	50			3,789	50
18. Essequibo Boys' School	5,000	00	5,622	91	622	91		
19. Fire Protection	1,000	00	318	00			682	00
20. Essequibo Estates—General	86,000	00	58,096	42			27,903	58
21. Essequibo Estates—Operation of Agricultural Machinery	83,000	00	45,785	44			37,214	56
22. Vergenoegen Land Development—General	42,000	00	23,212	42			18,787	58
23. Vergenoegen Land Development—Operation of Agricultural Machinery	8,000	00	9,082	64	1,082	64		
24. Vergenoegen Capital Repayments	2,900	00	2,572	00			328	00
25. Garden of Eden Land Development Scheme	11,000	00	2,278	15			8,721	85
Carried Forward	<u>1,383,400</u>	<u>00</u>	<u>1,182,924</u>	<u>35</u>	<u>35,488</u>	<u>30</u>	<u>235,963</u>	<u>95</u>

STATEMENT 1A Cont'd.

	Amount Estimated 1961		Actual Revenue		Over the Estimate.		Under the Estimate.	
	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	1,383,400	00	1,182,924	35	35,488	30	235,963	95
IV. FEES OF COURT OR OFFICE, Etc. (Cont'd.)								
26. Cane Grove—La Bonne Mere Land Development—General	82,000	00	37,981	07			44,018	93
27. Cane Grove—La Bonne Mere Land Development—Operation of Agricultural Machinery				157 28	157	28		
28. Amazon—Charity Scheme	6,600	00	4,890	02			1,709	98
29. Mara Land Development Scheme	35,500	00	6,141	92			29,358	08
30. Black Bush Polder—Lesbeholden Land Development Scheme	300,000	00	26,317	54			273,682	46
31. New Land Development Schemes	40,000	00	18,514	37			21,485	63
32. Local Government Board	400	00					400	00
33. District Commissioners' Fees	5,000	00	6,120	98	1,120	98		
34. Court Fees, Fines and seizures	340,000	00	394,702	74	54,702	74		
35. Crown Cost Recovered	20,000	00	19,152	85			847	15
36. Affidavit Fees	2,500	00	1,807	44			692	56
37. Motor Vehicles & Road Traffic Ordinance	42,000	00	37,412	76			4,587	24
38. Official Receiver	15,000	00	18,107	92	3,107	92		
39. Registrar	300,000	00	324,136	70	24,136	70		
40. Land Registration	500	00	641	00	141	00		
41. Bacteriological Department	3,000	00	2,504	38			495	62
42. D.D.T. Spraying	200	00	41	40			158	60
43. Fees—Dental Services, Public Institutions	2,000	00	1,840	98			159	02
44. Hospitals, Asylums & Dispensaries	130,000	00	155,233	85	25,233	85		
45. Visiting Fees, Port Health Officer	500	00					500	00
46. Film Censorship Board	1,700	00	1,992	94	292	94		
47. Sale of Official Publications	16,000	00	22,110	44	6,110	44		
48. Sundry Reimbursements	200,000	00	146,151	68			53,848	32
49. Police	40,000	00	45,480	24	5,480	24		
50. Prisons	4,500	00	15,041	58	10,541	58		
51. Public Works Department	8,000	00	17,663	00	9,663	00		
52. Canje Bridge	1,500	00	1,900	50	400	50		
53. Registration of Births, Etc.	25,000	00	37,176	18	12,176	18		
54. The Palms	500	00	198	45			301	55
55. Anna Regina Govt. Secondary School			4,538	50	4,538	50		
	3,005,800	00	2,530,883	06	193,292	15	668,209	09
Deduct over the Estimate							193,292	15
Net under the Estimate							474,916	94
V. POST OFFICE, TELEGRAPHS & TELEPHONES.								
1. Postal	1,100,000	00	1,129,272	04	29,272	04		
2. Telecommunications								
a. Telephones	750,000	00	901,168	97	151,168	97		
b. Telegraphs	60,000	00	63,201	82	3,201	82		
c. Licences, Broadcasting	55,000	00	63,434	50	8,434	50		
d. Licences, Other	600	00	1,148	70	548	70		
3. Electric Inspections	20,000	00	21,786	68	1,786	68		
4. Miscellaneous	5,000	00	644	18			4,355	82
	1,990,600	00	2,180,656	89	194,412	71	4,355	82
Deduct under the Estimate					4,355	82		
Net over the Estimate					190,056	89		
VI. RENTS.								
1. Houses	160,000	00	130,855	47			29,144	53
2. Colony Lands	50,000	00	20,751	68			29,248	32
3. Crown Lands	60,000	00	45,836	50			14,163	50
	270,000	00	197,443	65			72,556	35
Net under the Estimate							72,556	35
VII. FORESTS, LANDS & MINES.								
A. FORESTS								
1. Fees	1,500	00	4,535	26	3,035	26		
2. Licences, Balata, Rubber, Woodcutting Etc.	8,000	00	4,199	66			3,800	34
3. Permissions	100	00	48	00			52	00
4. Royalty — Timber	400,000	00	400,395	86	395	86		
5. Royalty—Balata, Rubber & Etc.	5,000	00	6,807	36	1,807	36		
6. Royalty—Miscellaneous	1,000	00	14,502	18	13,502	18		
<i>Carried Forward</i>	415,600	00	430,482	32	18,740	66	3,852	34

STATEMENT 1A Cont'd.

	Amount Estimated 1961	Actual Revenue	Over the Estimate	Under the Estimate
	\$	\$ c.	\$ c.	\$ c.
<i>Brought Forward</i>	415,600.00	430,488.32	18,740.66	3,852.34
VII. FORESTS, LANDS AND MINES— (Contd.)				
B. LANDS.				
1. Fees	60,000.00	53,928.52		6,071.48
2. Permissions	10,000.00	9,172.90		827.10
3. Miscellaneous	500.00	420.40		79.60
4. Royalty Stone	8,000.00	6,821.05		1,178.95
C. MINES.				
1. Fees	4,000.00	2,610.24		1,389.76
2. Licences — Prospecting	3,000.00	5,145.00	2,145.00	
3. Licences — Claims — Gold	3,000.00	2,945.00		55.00
4. Licences — Claims — Precious Stones	10,000.00	14,515.00	4,515.00	
5. Licences — Other	500.00	165.00		335.00
6. Mining Privileges	700.00	1,017.60		317.60
7. Exclusive Permissions	75,000.00	77,881.73	2,881.73	
8. Concessions, Mining	500.00	556.90		56.90
9. Concessions, Dredging	2,000.00	1,743.93		256.07
10. Royalties	435,000.00	704,663.40	269,663.40	
11. Registration — Mining Labourers ..	25.00	19.96		5.04
12. Mining Leases	21,000.00	20,627.35		372.65
	<u>1,048,825.00</u>	<u>1,332,722.30</u>	<u>298,320.29</u>	<u>14,422.99</u>
Deduct under the Estimate			14,422.99	
Net over the Estimate			<u>283,897.30</u>	
VIII. INTEREST.				
1. General	272,000.00	363,814.10	91,814.10	
2. Loans to Corporations	500,000.00	296,913.09		203,086.91
3. Invested Surplus Balances	10,000.00	15,078.68	5,078.68	
	<u>782,000.00</u>	<u>675,805.87</u>	<u>96,892.78</u>	<u>203,086.91</u>
Deduct over the Estimate				96,892.78
Net under the Estimate				<u>106,194.13</u>
IX. REFUNDS OF LOANS MADE BY THE COLONY.				
1. From Loan Funds	535,000.00	373,398.71		161,601.29
2. From Revenue	132,000.00	127,773.93		4,226.07
	<u>667,000.00</u>	<u>501,172.64</u>		<u>165,827.36</u>
Net under the Estimate				<u>165,827.36</u>
X. MISCELLANEOUS.				
1. Sundries	150,000.00	200,969.14	50,969.14	
2. Currency Notes	500,000.00	648,427.44	148,427.44	
3. Contribution by the M & T C G/Town towards Fire Protection	96,000.00	96,000.00		
4. Contribution by the M & T C N/A towards Fire Protection	9,600.00	9,600.00		
5. Contribution by the M & T C G/Town towards Sea Defences Ordinance 4 of 1937	2,500.00	2,500.00		
6. Sale of Stores, Forest Department ..	200,000.00	142,790.36		57,209.64
7. Net Surplus Revenue — Harbour Services	300,000.00	332,938.93	32,938.93	
	<u>1,258,100.00</u>	<u>1,433,225.87</u>	<u>232,335.51</u>	<u>57,209.64</u>
Deduct under the Estimate			57,209.64	
Net over the Estimate			<u>175,125.87</u>	
XII SALE OF COLONY LANDS		113,747.95	113,747.95	
		<u>113,747.95</u>	<u>113,747.95</u>	
Net over the Estimate			<u>113,747.95</u>	

[Signature]
ACCOUNTANT GENERAL
17 DEC 1962

STATEMENT 1B

Statement of Expenditure in the year 1961, under Sub-Heads as Compared with the Estimates.
Uncovered Excesses marked * will be included in the final Supplementary Schedule.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1. GOVERNOR.										
1. Personal Emoluments	45,568.00		50,914.96		5,346.96					5,360.00
OTHER CHARGES.										
2. Upkeep of Government House	3,000.00		3,019.04		19.04*			4.27		
3. Transport	3,200.00		3,195.73							
4. Stationery & Miscellaneous	700.00		803.20		103.20*					
	<u>52,468.00</u>		<u>57,932.93</u>		<u>5,469.20</u>			<u>4.27</u>		<u>5,360.00</u>
Deduct under the Estimate					4.27					
Net over the Estimate					<u>5,464.93</u>					
1A. GOVERNOR'S SECRETARIAT.										
1. Personal Emoluments	38,362.00		36,956.56				1,405.44			2.00
OTHER CHARGES.										
2. Travelling	572.00		487.71				84.29			
3. Miscellaneous	4,000.00		3,908.80				91.20			
	<u>42,934.00</u>		<u>41,353.07</u>				<u>1,580.93</u>			<u>2.00</u>
Net under the Estimate							<u>1,580.93</u>			
1B. PREMIER'S OFFICE & MINISTRY OF DEVELOPMENT & PLANNING										
1. Personal Emoluments			9,077.05		9,077.05					15,198.00
OTHER CHARGES										
2. Transport & Travelling			47.08		47.08					650.00
3. Miscellaneous			20.50		20.50					750.00
			<u>9,144.63</u>		<u>9,144.63</u>					<u>16,598.00</u>
Net over the Estimate										
1C. MINISTRY OF HOME AFFAIRS										
1. Personal Emoluments			7,083.77		7,083.77					11,656.00
			<u>7,083.77</u>		<u>7,083.77</u>					<u>11,656.00</u>
Net over the Estimate										
1D. MINISTRY OF EDUCATION & SOCIAL DEVELOPMENT.										
1. Personal Emoluments			6,238.36		6,238.36					21,544.00
			<u>6,238.36</u>		<u>6,238.36</u>					<u>21,544.00</u>
Net over the Estimate										
1E. MINISTRY OF WORKS & HYDRAULICS.										
1. Personal Emoluments			10,528.90		10,528.90					12,852.00
OTHER CHARGES										
2. Transport & Travelling			132.07		132.07					720.00
3. Miscellaneous			181.99		181.99					300.00
			<u>10,842.96</u>		<u>10,842.96</u>					<u>13,872.00</u>
Net over the Estimate										
1F. MINISTRY OF COMMUNICATIONS.										
1. Personal Emoluments										15,414.00
										<u>15,414.00</u>
2. LEGISLATURE.										
1. Personal Emoluments	142,333.00		162,594.30		20,261.30*					1,801.00
OTHER CHARGES										
2. Provision for Travelling Expenses & Subsistence Allowances for the Speaker, Members of the Executive Council and Members of the Legislature	22,500.00		26,040.01		3,540.01					
3. Travelling Expenses	450.00		426.53				23.47			
4. Subscription to Commonwealth Parliamentary Association	1,200.00		1,200.00							
5. Miscellaneous	900.00		832.14				67.86			
6. Remuneration for Ministerial Private Secretaries	2,400.00		4,709.50		2,309.50					3,600.00
	<u>169,783.00</u>		<u>195,802.48</u>		<u>26,110.81</u>		<u>91.33</u>			<u>5,401.00</u>
Deduct under the Estimate					91.33					
Net over the Estimate					<u>26,019.48</u>					

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
3. AGRICULTURE.										
1. Personal Emoluments	456,502	00	415,355	23			41,146	77		
OTHER CHARGES.										
2. Transport & Travelling	80,000	00	88,383	18	8,383	18*				
3. Water Transport	15,500	00	14,176	37			1,323	63		
4. Library & Publications	4,000	00	3,800	84			199	16		
5. Laboratories & Equipment — Maintenance	21,680	00	21,078	74			601	26		
6. Botanic Gardens	55,500	00	54,086	23			1,413	77	5,600	00
7. Government Gardens & Grounds	22,500	00	22,127	67			372	33	2,800	00
8. Purchase, Production & Distribution of Seeds & Plants	77,000	00	81,382	12	4,382	12			18,874	00
9. Production of Pure Strain Seed Paddy	210,000	00	173,981	88			36,018	12		
10. Central Agricultural Station, Mon Repos	345,000	00	366,760	27	21,760	27*			21,500	00
11. Maintenance of District Offices, Demonstration Stations Offices & Nurseries	48,000	00	48,186	55	186	55			5,500	00
12. Apiary	3,400	00	3,694	13	294	13			300	00
13. Extension Projects	9,300	00	7,473	37			1,826	63		
14. Training of Apprentices in Agriculture	4,280	00	3,765	00			515	00		
15. Veterinary Preventive Measures	30,600	00	54,712	58	24,112	58			50,000	00
16. Plant Pests Preventive Measures	10,000	00	11,353	22	1,353	22*				
17. Miscellaneous	2,500	00	2,367	02			132	98		
18. Agricultural Economic Survey	8,600	00	8,439	46			160	54		
19. Artificial Insemination Service	30,000	00	29,171	29			828	71		
EXTRAORDINARY										
20. Fisheries Division — Inland	42,000	00	50,751	22	8,751	22*			8,444	00
21. Fisheries Division — Marine	30,300	00	39,154	99	8,854	99*				
22. Purchase of Equipment	8,000	00	7,249	53			750	47		
23. Agricultural Education in Primary Schools	16,186	00	15,520	23			665	77		
24. Dairy Farming Expansion—Maintenance Expenses and Capital	120,754	00	72,633	31			48,120	69		
25. Botanic Gardens	2,000	00	1,241	00			759	00		
26. Information Division	19,000	00	17,052	95			1,947	05		
27. Farm Youth Training	30,000	00	29,672	36			327	64		
28. Progressive Farmers' Scheme	17,000	00	6,007	48			10,992	52		
29. Purchase of Vehicles	35,750	00	22,546	04			13,203	96		
30. M.A.R.D.S. Experimental Station	34,400	00	29,818	91			4,581	09		
31. Cane Grove—La Bonne Mere Maintenance of Agricultural Holdings	53,000	00	24,167	17			28,832	83		
MISCELLANEOUS SERVICES —										
32. Central Produce Depot, including Ham & Bacon Factory—Processing Factory	160,000	00	101,100	74			58,899	26		
33. New Amsterdam Depot	10,000	00	4,589	41			5,410	59		
34. Wholesale Fish Market	35,000	00	48,015	65	13,015	65*				
35. Milk Pasteurisation Plant	100,000	00	221,979	98	121,979	98*			103,700	00
	<u>2,147,752</u>	<u>00</u>	<u>2,101,796</u>	<u>12</u>	<u>213,073</u>	<u>89</u>	<u>259,029</u>	<u>77</u>	<u>216,718</u>	<u>00</u>
Deduct over the Estimate							213,073	89		
Net under the Estimate							<u>45,955</u>	<u>88</u>		
4. ANALYST.										
1. Personal Emoluments	53,449	00	44,548	31			8,900	69		
OTHER CHARGES										
2. Transport & Travelling	980	00	859	41			120	59		
3. Chemicals & Apparatus	5,000	00	4,779	75			220	25		
4. Library, Publications, Etc.	800	00	746	95			53	05		
5. Miscellaneous	1,260	00	1,443	24	183	24			186	00
EXTRAORDINARY										
6. Purchase of Equipment	8,100	00	19,809	35	11,709	35			11,818	00
	<u>69,589</u>	<u>00</u>	<u>72,187</u>	<u>01</u>	<u>11,892</u>	<u>59</u>	<u>9,294</u>	<u>58</u>	<u>12,004</u>	<u>00</u>
Deduct under the Estimate					9,294	58				
Net over the Estimate					<u>2,598</u>	<u>01</u>				

STATEMENT I B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
5. AUDIT.										
1. Personal Emoluments	173,862	00	158,906	19			14,955	81		
OTHER CHARGES										
2. Travelling Expenses	13,600	00	11,085	90			2,514	10		
3. Contribution to the Establishment of Director General, Overseas Audit Service	6,720	00	6,595	20			124	80		
4. Miscellaneous	900	00	630	61			269	39		
	<u>195,082</u>	<u>00</u>	<u>177,217</u>	<u>90</u>			<u>17,864</u>	<u>10</u>		
Net under the Estimate							<u>17,864</u>	<u>10</u>		
6. TOWN & COUNTRY PLANNING DEPT.										
1. Personal Emoluments	56,668	00	50,205	11			6,462	89	2	00
OTHER CHARGES										
2. Travelling Expenses	10,000	00	7,042	02			2,957	98		
3. Field Equipment and Drawing Office Supplies	2,000	00	1,810	92			189	08		
4. Miscellaneous	450	00	418	37			31	63		
5. Planning Surveys	5,000	00	2,652	68			2,347	32		
	<u>74,118</u>	<u>00</u>	<u>62,129</u>	<u>10</u>			<u>11,988</u>	<u>90</u>	<u>2</u>	<u>00</u>
Net under the Estimate							<u>11,988</u>	<u>90</u>		
7. CHIEF SECRETARY'S OFFICE										
1. Personal Emoluments	72,581	00	65,431	29			7,149	71		
OTHER CHARGES										
2. Transport & Travelling	1,408	00	1,428	57	20	57*				
3. Library & Records	750	00	459	70			290	30		
4. Miscellaneous	1,700	00	1,710	00	10	00*				
5. Preservation of Archives	1,000	00	852	99			147	01		
EXTRAORDINARY										
6. Purchase of Equipment, Archives	3,000	00	2,720	62			279	38		
7. Purchase of Offset Printing Equipment			26,551	34	26,551	34			37,118	00
	<u>80,439</u>	<u>00</u>	<u>99,154</u>	<u>51</u>	<u>26,581</u>	<u>91</u>	<u>7,866</u>	<u>40</u>	<u>37,118</u>	<u>00</u>
Deduct under the Estimate							<u>7,866</u>	<u>40</u>		
Net over the Estimate							<u>18,715</u>	<u>51</u>		
7A. INFORMATION SERVICES.										
1. Personal Emoluments	108,925	00	107,965	44			959	56	1	00
OTHER CHARGES										
2. Distribution Expenses	2,000	00	1,982	34			17	66		
3. Travelling Expenses	7,700	00	8,424	32	724	32*			700	00
4. Purchase of Publications & Films	8,100	00	10,054	93	1,954	93*				
5. Miscellaneous	4,000	00	3,818	27			181	73		
6. Production of Films, Photographs & other Visual Aids	9,000	00	9,519	44	519	44*				
7. Broadcasting — General	8,000	00	7,822	25			177	75		
8. Broadcasts to Schools	15,500	00	19,057	36	3,557	36*				
9. Mobile Units—Maintenance, etc.	6,000	00	6,249	42	249	42*				
10. Entertainment Expenses	1,000	00	606	85			393	15		
11. Fees for Performing Rights	3,800	00	3,419	13			380	87		
12. Exhibitions & Fairs	400	00	101	81			298	19		
EXTRAORDINARY										
13. Purchase of Land Rovers	9,000	00	8,172	81			827	19		
14. Purchase of Piano			1,050	00	1,050	00			1,050	00
15. Purchase of Generators									1,200	00
	<u>183,425</u>	<u>00</u>	<u>188,244</u>	<u>37</u>	<u>8,055</u>	<u>47</u>	<u>3,236</u>	<u>10</u>	<u>2,951</u>	<u>00</u>
Deduct under the Estimate							<u>3,236</u>	<u>10</u>		
Net over the Estimate							<u>4,819</u>	<u>37</u>		
8. CIVIL AVIATION.										
1. Personal Emoluments	141,716	00	133,038	15			8,677	85	1,102	00
OTHER CHARGES										
2. Transport & Travelling	17,000	00	13,100	10			3,899	90		
3. Miscellaneous	6,600	00	7,978	46	1,378	46*			1,300	00
4. Uniforms	5,000	00	4,889	42			110	58	4,680	00
5. Contribution to Regional Meteorological Service	13,775	00	16,033	82	2,258	82			2,259	00
Carried Forward	<u>184,091</u>	<u>00</u>	<u>175,039</u>	<u>95</u>	<u>3,637</u>	<u>28</u>	<u>12,688</u>	<u>33</u>	<u>9,341</u>	<u>00</u>

STATEMENT 1B Cont'd

	Amount Appropriated 1961		Actual Expenditure		Excesses		Saving		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	184,091	00	175,039	95	3,637	28	12,688	33	9,341	00
6. Contribution to British Caribbean Air Transport Advisory Council	6,000	00					6,000	00		
7. Search & Rescue Services	100	00	720	26	620	26*				
8. Fire Protection & Ambulance Services—Maintenance	7,000	00	8,649	67	1,649	67			1,944	00
9. Air Registration Board Surveys	9,000	00	9,669	50	669	50*				
10. Maintenance of Interior Airfields	21,000	00	14,284	47			6,715	53		
11. Aircraft Accident inquiry	500	00	572	96	72	96*				
12. Maintenance, Air Traffic—Service & Aeronautical Equipment	2,000	00	1,475	04			524	96		
EXTRAORDINARY										
13. Purchase of Equipment	15,800	00	17,664	74	1,864	74*			895	00
	245,491	00	229,076	59	8,514	41	25,928	82	12,180	00
Deduct over the Estimate							8,514	41		
Net under the Estimate							17,414	41		
9. CO-OPERATIVE										
1. Personal Emoluments	117,624	00	107,906	58			9,717	42	1	00
OTHER CHARGES										
2. Travelling Expenses	47,500	00	39,053	51			8,446	49		
3. Library & Publications	500	00	152	39			347	61		
4. Miscellaneous	2,100	00	1,870	72			229	28		
5. Land & Water Transport	2,100	00	1,833	78			266	22		
6. Uniforms	280	00	238	41			41	59		
EXTRAORDINARY										
7. Grant to British Guiana Co-Operative Union Ltd.	9,000	00	9,000	00						
8. Training Course for Co-operative Societies Personnel	2,000	00	989	53			1,010	47		
9. Providing facilities for Temporary Rest House at Hogstye			665	10	665	10*			665	00
10. Technical Assistance for Co-operative Rice Mills			5,597	32	5,597	32			5,614	00
	181,104	00	167,307	34	6,262	42	20,059	08	6,280	00
Deduct over the Estimate							6,262	42		
Net under the Estimate							13,796	66		
10. CUSTOMS & EXCISE										
1. Personal Emoluments	668,699	00	676,072	82	7,373	82			51,112	00
OTHER CHARGES										
2. Transport & Travelling	21,000	00	17,001	65			3,998	35		
3. Motor Launches & Wagon	8,640	00	2,125	50			6,514	50		
4. Uniforms	10,000	00	8,086	21			1,913	79		
5. Books, Periodicals, etc.	325	00	141	25			183	75		
6. Instruments	620	00	93	46			526	54		
7. Revenue Protection	3,800	00	4,150	25	350	25			800	00
8. Miscellaneous	6,200	00	5,394	07			805	93		
9. Accounting Forms & Servicing Machines	3,025	00	611	41			2,413	59		
EXTRAORDINARY										
10. Purchase of Accounting Machine	12,800	00	12,780	00			20	00		
	735,109	00	726,456	62	7,724	07	16,376	45	51,912	00
Deduct over the Estimate							7,724	07		
Net under the Estimate							8,652	38		
11. DRAINAGE & IRRIGATION										
1. Personal Emoluments	488,070	00	484,518	11			3,551	89		
OTHER CHARGES										
2. Travelling Expenses	72,000	00	76,186	01	4,186	01*				
3. Drawing Materials & Instruments	4,000	00	3,340	99			659	01		
4. Engineering Surveys	43,000	00	44,296	70	1,296	70*				
5. Experiments & Research	10,000	00	10,192	98			192	98*		
6. Miscellaneous	3,600	00	4,753	78	1,153	78*				
7. Periodicals & Library Books	1,440	00	1,720	98			280	98*		
8. Registers, Forms & Servicing—Accounting Machines	700	00	542	68			157	32		
9. Expenses of Trainees, Technical Institute	1,500	00	1,284	00			216	00	3,200	00
	624,310	00	626,836	23	7,110	45	4,584	22	3,200	00
Deduct under the Estimate					4,584	22				
Net over the Estimate					2,526	23				

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
11A. DRAINAGE & IRRIGATION										
—ANNUALLY RECURRENT										
1. Maintenance of D. & I. Work in other than Declared Areas ..	55,000	00	20,980	89			34,019	11		
2. Pumping Stations ..	43,236	00	32,931	43			10,304	57		
3. Maintenance and Operation of Plant & Equipment ..	10,000	00	14,914	16	4,914	16*				
4. Maintenance & Operation of Machinery for Agriculture Hire Pool ..	225,000	00	248,923	44	23,923	44*				
EXTRAORDINARY										
5. Maintenance & Operating of Cane Grove D. & I. Works ..	55,000	00	57,066	21	2,066	21*				
6. Maintenance & Operation of Black Bush Polder D. & I. Works ..	270,000	00	246,506	78			23,493	22		
7. Maintenance & Operation of Vergenoegen/Bonasika D. & I. Works ..			35,000	00	35,000	00			35,000	00
8. Maintenance & Operation of Potosi/Kamuni D. & I. Works ..			15,000	00	15,000	00			15,000	00
9. Maintenance of Boerasirie Conservancy Works not controlled by D. & I. Board or Boerasirie Commissioners ..			9,000	00	9,000	00			9,000	00
	658,236	00	680,322	91	89,903	81	67,816	90	59,000	00
Deduct under the Estimate ..					67,816	90				
Net over the Estimate ..					22,086	91				
12. EDUCATION.										
1. Personal Emoluments ..	201,978	00	197,965	54			4,012	46	7,140	00
OTHER CHARGES										
2. Transport & Travelling ..	23,650	00	27,957	39	4,307	39			6,000	00
3. Expenses, Education Committee ..	500	00	502	50		2 50*				
4. Land & Water Transport ..	2,000	00	2,127	91		127 91*			600	00
5. Miscellaneous ..	2,900	00	3,492	68	592	68				
	231,028	00	232,046	02	5,030	48	4,012	46	13,740	00
Deduct under the Estimate ..					4,012	46				
Net over the Estimate ..					1,018	02				
12A. EDUCATION										
PRIMARY SCHOOLS.										
1. Salaries of Teachers ..	5,478,826	00	5,295,691	61			183,134	39	1	00
OTHER CHARGES										
2. Grants to Schools ..	188,278	00	197,901	25	9,623	25			13,634	00
3. Maintenance of Government Schools & Government owned School Buildings ..	21,000	00	22,841	49	1,841	49			2,500	00
4. Equipment of Government Schools ..	10,500	00	9,076	87			1,423	13		
5. Uniforms, etc. to Janitors, Government Schools ..	325	00	207	20			117	80		
6. Bicycle Allowance, Janitors, Government Schools ..	144	00	119	18			24	82		
7. Courses for Teachers ..	6,000	00	4,874	56			1,125	44		
8. Upkeep, Schools' Recreation Grounds, Wages, etc. ..	2,691	00	3,060	68	369	68*				
9. Examinations ..	26,800	00	41,387	89	14,587	89			16,640	00
10. Travelling Expenses of Teachers stationed in the Interior ..	6,000	00	8,407	67	2,407	67			2,500	00
11. School Feeding Scheme ..	84,900	00	84,773	38			126	62		
12. Branch Libraries for Teachers ..	1,000	00	950	58			49	42		
	5,826,464	00	5,669,292	36	28,829	98	186,001	62	35,275	00
12A. EDUCATION—PRACTICAL INSTRUCTION CENTRES										
13. Personal Emoluments ..	100,200	00	58,696	64			41,503	36		
OTHER CHARGES										
14. Equipment, Materials, etc. Home Economics & Handicraft Centres and Departments ..	26,500	00	21,275	59			5,224	41		
15. Materials, Equipment, Books, Handicraft Classes ..	3,500	00	984	00			2,516	00		
	130,200	00	80,956	23			49,243	77		

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
12A. EDUCATION—MISCELLANEOUS										
16. Grant-in-Aid to the Fredericks School of Home Economics	2,400	00	2,400	00						
17. British Guiana Scholarships	29,000	00	14,639	84			14,360	16		
18. Scholarships to Secondary Schools	53,040	00	52,963	63			76	37	10,500	00
19. Education of Blind Children in Trinidad	3,200	00	1,345	21			1,854	79		
20. Grants to Aided Secondary Schools	281,066	00	325,306	16	44,240	16*				
21. History and Culture Week	2,500	00	3,595	10	1,095	10*				
22. Conditional Scholarships and Training Courses for Teachers	26,000	00	35,115	14	9,115	14			10,500	00
	<u>397,206</u>	<u>00</u>	<u>435,365</u>	<u>08</u>	<u>54,450</u>	<u>40</u>	<u>16,291</u>	<u>32</u>	<u>21,000</u>	<u>00</u>
12A. EDUCATION—GOVERNMENT TRAINING COLLEGE										
23. Personal Emoluments	61,999	00	62,542	82	543	82			2,412	00
OTHER CHARGES										
24. Maintenance of Students	82,100	00	79,018	37			3,081	63		
25. Furniture, Equipment & Materials	6,000	00	4,407	41			1,592	59		
26. Books & Educational Supplies	3,600	00	4,759	26	1,159	26*				
27. Library	2,000	00	1,922	67			77	33		
28. Bicycle Allowances	144	00	141	97			2	03		
	<u>155,843</u>	<u>00</u>	<u>152,792</u>	<u>50</u>	<u>1,703</u>	<u>08</u>	<u>4,753</u>	<u>58</u>	<u>2,412</u>	<u>00</u>
12A. EDUCATION—TECHNICAL INSTITUTE										
29. Personal Emoluments	149,915	00	141,449	14			8,465	86		
OTHER CHARGES										
30. Labour	3,000	00	2,966	75			33	25		
31. Materials, Equipment, Books, Etc.	24,000	00	24,099	49	99	49*				
32. Power & Lighting	6,000	00	3,529	00			2,471	00		
33. Travelling Expenses	1,500	00	1,163	26			336	74		
34. Technical Library	1,000	00	1,044	43	44	43*				
35. Miscellaneous	750	00	871	60	121	60*				
36. Special Exhibition Scholarship	1,566	00	290	47			1,275	53		
36.A Commonwealth Technical Training Week, 1961			4,441	19	4,441	19			5,000	00
	<u>187,731</u>	<u>00</u>	<u>179,855</u>	<u>33</u>	<u>4,706</u>	<u>71</u>	<u>12,582</u>	<u>38</u>	<u>5,000</u>	<u>00</u>
12A. EDUCATION—CARNEGIE SCHOOL OF HOME ECONOMICS.										
37. Personal Emoluments	64,223	00	62,611	94			1,611	06		
OTHER CHARGES.										
38. Wages of Subordinate Employees	100	00					100	00		
39. Prizes	300	00	262	34			37	66		
40. Maintenance of Equipment	1,800	00	1,481	31			318	69		
41. Purchase of Books & Materials	14,000	00	13,259	64			740	36		
42. Power & Lighting	1,600	00	1,768	97	168	97*				
43. Miscellaneous	1,300	00	1,195	59			104	41		
44. Bicycle Allowances	72	00	72	00						
45. Part-Time Courses	5,000	00	4,531	00			469	00		
46. Evening Classes Rural Areas	5,000	00	4,401	41			598	59		
47. Training of Student Teachers	3,600	00					3,600	00		
48. Exhibition Expenses	500	00	145	47			354	53		
49. Special Exhibition Scholarships	1,317	00	1,293	90			23	10		
50. Travelling Expenses	350	00	409	96	59	96*				
EXTRAORDINARY.										
51. Purchase and Installation of New Equipment	1,955	00	1,881	67			73	33		
	<u>101,117</u>	<u>00</u>	<u>93,315</u>	<u>20</u>	<u>228</u>	<u>93</u>	<u>8,030</u>	<u>73</u>		
12A. EDUCATION, QUEEN'S COLLEGE.										
52. Personal Emoluments	246,098	00	229,523	09			16,574	91	2	00
OTHER CHARGES										
53. Prizes	400	00	387	86			12	14		
54. Educational Supplies, Equipment & Apparatus	15,000	00	11,050	27			3,949	73		
55. School Library	1,000	00	1,170	96	170	96*			150	00
56. Maintenance of Grounds	600	00	531	58			68	42		
57. Furniture	200	00	65	68			134	32		
58. Queen's College Scholarships	700	00	504	67			195	33		
59. Cadet Company	4,000	00	3,820	79			179	21		
60. Miscellaneous	2,700	00	2,398	63			301	37		
61. Bicycle Allowances — Janitors	72	00	71	70			30			
Carried Forward	<u>270,770</u>	<u>00</u>	<u>249,525</u>	<u>23</u>	<u>170</u>	<u>96</u>	<u>21,415</u>	<u>73</u>	<u>152</u>	<u>00</u>

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	270,770	00	249,525	23	170	96	21,415	73	152	00
12A. EDUCATION — QUEEN'S COLLEGE — (Cont'd.)										
OTHER CHARGES										
62. Uniform Allowance for Officers of Cadet Company	116	00	87	00			29	00		
63. Electric Power & Maintenance of Electrical Equipment	4,400	00	4,409	55	9	55				
64. Repairs to Building	250	00	261	97	11	97			300	00
65. Evening Science Classes	1,500	00	1,490	34			9	66	12	00
EXTRAORDINARY										
66. Purchase of Equipment, Desks, Etc. ..	2,400	00	1,713	84			686	16		
67. Erection of Stands	2,400	00	2,223	15			176	85		
	281,836	00	259,711	08	192	48	22,317	40	464	00
12A. EDUCATION — BISHOPS' HIGH SCHOOL.										
68. Personal Emoluments	133,030	00	136,041	76	3,011	76			3,500	00
OTHER CHARGES										
69. Travelling Expenses	250	00	152	80			97	20		
70. Prizes	250	00	227	42			22	58		
71. Supplies and Equipment	9,000	00	6,941	75			2,058	25		
72. School Library	600	00	427	26			172	74		
73. Maintenance of Grounds	250	00	150	01			99	99		
74. Furniture	500	00	404	77			95	23		
75. Miscellaneous	600	00	806	58	206	58*				
76. Electricity	800	00	756	35			43	65		
77. Scholarship — Maintenance Grants ..	600	00	438	37			161	63		
EXTRAORDINARY										
78. Furniture for new Classroom	1,680	00	1,494	66			185	34		
79. Purchase of Sewing Machine	200	00	199	55				45		
	147,760	00	148,041	28	3,218	34	2,937	06	3,500	00
12.A EDUCATION—ANNA REGINA SECONDARY SCHOOL.										
80. Personal Emoluments			11,500	52	11,500	52			18,001	00
OTHER CHARGES										
81. Miscellaneous			2,744	62	2,744	62*			2,600	00
82. Alteration to Buildings			7,999	40	7,999	40			8,000	00
			22,244	54	22,244	54			28,601	00
12A. EDUCATION—MISCELLANEOUS.										
83. Overseas Examinations			33,123	39	33,123	39			48,193	00
			33,123	39	33,123	39			48,193	00
SUMMARY										
	7,459,185	00	7,306,743	01	153,728	33	306,170	32	158,185	00
Deduct over the Estimate							153,728	33		
Net under the Estimate							152,441	99		
13. ESSEQUIBO BOYS' SCHOOL.										
1. Personal Emoluments	61,552	00	62,970	25	1,418	25*			1,000	00
OTHER CHARGES										
2. Transport & Travelling	1,800	00	1,487	18			312	82		
3. Dietary	8,300	00	8,355	81	55	81*				
4. Fuel and Light	600	00	468	16			131	84		
5. Clothing & Bedding	3,700	00	3,503	07			196	93		
6. Workshop — Tools & Appliances	3,250	00	2,722	71			527	29		
7. Earnings, Gratuities, Pocket Money to Boys & Purchase of Tools for Discharged Boys	2,200	00	1,971	46			228	54		
8. Bakery	4,650	00	4,295	16			354	84		
9. Sanitation & Drainage	850	00	645	97			204	03		
10. Arable Farm	1,850	00	1,690	20			159	80		
11. Miscellaneous	1,800	00	1,201	72			598	28		
12. Maintenance of Koker	700	00	306	12			393	88		
13. Maintenance of Stock Farm	6,050	00	3,711	01			2,338	99		
EXTRAORDINARY										
14. Purchase of Equipment	15,250	00	244	75			15,005	25		
	112,552	00	93,573	57	1,474	06	20,452	49	1,000	00
Deduct over the Estimate							1,474	06		
Net under the Estimate							18,978	43		

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
14. FINANCE SECRETARIAT.										
1. Personal Emoluments	90,094	00	77,130	57			12,963	43		4 00
OTHER CHARGES										
2. Transport & Travelling	935	00	1,264	63	329	63				344 00
3. Miscellaneous	1,100	00	1,086	55			13	45		
4. Exchange Control	6,000	00	5,556	24			443	76		
	<u>98,129</u>	<u>00</u>	<u>85,037</u>	<u>99</u>	<u>329</u>	<u>63</u>	<u>13,420</u>	<u>64</u>		<u>348 00</u>
Deduct over the Estimate							329	63		
Net under the Estimate							<u>13,091</u>	<u>01</u>		
14A. FINANCE—STATISTICAL BUREAU.										
1. Personal Emoluments	23,585	00	21,801	86			1,783	14		
OTHER CHARGES										
2. Transport & Travelling	300	00	157	27			142	73		
3. Preparation of Consumer Price Index ..	800	00	682	61			117	39		
4. Miscellaneous	750	00	640	06			109	94		
	<u>25,435</u>	<u>00</u>	<u>23,281</u>	<u>80</u>			<u>2,153</u>	<u>20</u>		
Net under the Estimate							<u>2,153</u>	<u>20</u>		
15. FINANCE — ACCOUNTANT GENERAL.										
1. Personal Emoluments	129,501	00	129,415	28			85	72		1 00
OTHER CHARGES										
2. Transport & Travelling	2,000	00	1,030	03			969	97		
3. Repairs & Maintenance of Accounting Machines	1,700	00	2,431	14	731	14				810 00
4. Miscellaneous	1,250	00	1,133	92			116	08		
EXTRAORDINARY										
5. Purchase of Accounting Machines and Equipment	15,700	00	10,084	37			5,615	63		
	<u>150,151</u>	<u>00</u>	<u>144,094</u>	<u>74</u>	<u>731</u>	<u>14</u>	<u>6,787</u>	<u>40</u>		<u>811 00</u>
Deduct over the Estimate							731	14		
Net under the Estimate							<u>6,056</u>	<u>26</u>		
15A. FINANCE — CENTRAL REGISTRY.										
1. Personal Emoluments	32,313	00	34,954	26	2,641	26*				800 00
OTHER CHARGES										
2. Miscellaneous	700	00	982	46	282	46*				
	<u>33,013</u>	<u>00</u>	<u>35,936</u>	<u>72</u>	<u>2,923</u>	<u>72</u>				<u>800 00</u>
Net over the Estimate										<u>2,923 72</u>
16. FINANCE — LICENCE REVENUE.										
1. Personal Emoluments	51,356	00	51,412	51	56	51				300 00
OTHER CHARGES										
2. Transport & Travelling	2,600	00	2,453	59			146	41		
3. Miscellaneous	665	00	767	28	102	28*				100 00
4. Adjustment of Scales & Weights Tools & Appliances	250	00	59	90			190	10		
5. Licence Labels	13,308	00	13,986	10	678	10				680 00
6. Revenue Protection	2,000	00	2,200	01	200	01*				200 00
	<u>70,179</u>	<u>00</u>	<u>70,879</u>	<u>39</u>	<u>1,036</u>	<u>90</u>	<u>336</u>	<u>51</u>		<u>1,280 00</u>
Deduct under the Estimate							336	51		
Net over the Estimate							<u>700</u>	<u>39</u>		
17. FINANCE — INLAND REVENUE.										
1. Personal Emoluments	149,940	00	139,029	15			10,910	85		1 00
OTHER CHARGES										
2. Transport & Travelling	5,000	00	4,224	48			775	52		
3. Library & Publications	1,000	00	924	25			75	75		
4. Miscellaneous	2,000	00	1,786	27			213	73		
5. Contribution to Overseas Territories Income Tax Office, U.K.	1,920	00	720	00			1,200	00		
6. Legal Costs	1,000	00	54	56			945	44		
7. Board of Review — Expenses of	4,000	00	1,470	00			2,530	00		
	<u>164,860</u>	<u>00</u>	<u>148,208</u>	<u>71</u>			<u>16,651</u>	<u>29</u>		<u>1 00</u>
Net under the Estimate							<u>16,651</u>	<u>29</u>		

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
18. FIRE PROTECTION. GEORGETOWN										
1. Personal Emoluments	299,292	00	311,437	62	12,145	62*				
OTHER CHARGES										
2. Transport & Travelling	16,000	00	14,106	87			1,893	13		
FIRE ENGINES & AMBULANCES										
3. Maintenance & Running Expenses— Fire Engines	6,000	00	6,266	43	266	43			600	00
4. Appliances, Auxiliary Equipment and Hose	4,500	00	4,805	63	305	63			751	00
5. Miscellaneous	1,500	00	1,373	94			126	06	206	00
6. Maintenance & Operation of Ambu- lances	6,600	00	7,223	45	623	45*				
FIRE BOATS										
7. Maintenance and Running Expenses ..	3,600	00	4,875	40	1,275	40*			962	00
8. Docking Charges	6,000	00	5,882	38			117	62		
9. Equipment & Hose, Etc.	3,000	00	2,661	04			338	96		
GENERAL										
10. Uniforms, etc.	25,000	00	23,690	71			1,309	29		
11. Auxiliary Fire Service	2,900	00	1,707	36			1,192	64		
12. Funeral Expenses	300	00					300	00		
EXTRAORDINARY										
13. Purchase of Equipment	56,735	00	27,364	89			29,370	11	1	00
13A. Fire Protection — Commercial Area			802	67	802	67			1,291	00
NEW AMSTERDAM										
14. Personal Emoluments	58,315	00	63,418	55	5,103	55*				
OTHER CHARGES										
15. Appliances, Auxiliary Equipment and Hose	2,000	00	1,701	33			298	67		
16. Miscellaneous	800	00	332	16			467	84		
17. Maintenance and Running Expenses of Fire Engines	1,025	00	969	50			55	50		
18. Maintenance and Operation of Ambulances	2,600	00	1,610	99			989	01		
19. Uniforms	3,350	00	2,831	74			518	26		
20. Funeral Expenses	300	00	93	32			206	68		
EXTRAORDINARY										
20A. Purchase of Equipment, New Amsterdam			429	62	429	62			1,500	00
PUBLIC INSTITUTIONS										
21. Auxiliary Fire Equipment, etc. for Government Buildings	9,000	00	8,824	78			175	22		
	<u>508,817</u>	<u>00</u>	<u>492,410</u>	<u>38</u>	<u>20,952</u>	<u>37</u>	<u>37,358</u>	<u>99</u>	<u>5,311</u>	<u>00</u>
Deduct over the Estimate							20,952	37		
Net under the Estimate							<u>16,406</u>	<u>62</u>		
19. FOREST										
1. Personal Emoluments	260,139	00	255,054	01			5,084	99		
OTHER CHARGES										
2. Travelling Expenses	33,400	00	30,418	71			2,981	29		
3. Land & Water Transport	27,000	00	22,202	43			4,797	57		
4. Equipment & Materials	5,000	00	1,339	66			3,660	34		
5. Investigations & Research	4,900	00	4,817	16			82	84		
6. Miscellaneous	3,200	00	2,597	65			602	35		
7. Uniforms	6,500	00	6,138	06			361	94		
8. Revenue Protection	2,000	00	1,029	82			970	18		
9. Central Timber Manufacturing Plant ..	258,000	00	215,786	57			42,213	43		
10. House Rent	2,200	00	1,693	18			506	82		
11. Creek Clearing	2,500	00	689	12			1,810	88		
12. Forest Stations	3,000	00	2,636	16			363	84		
13. Silviculture	23,200	00	21,124	52			2,075	48		
14. Forest Surveys	15,000	00	6,706	92			8,293	08		
EXTRAORDINARY										
15. Promotion of Exports	2,500	00	459	89			2,040	11		
16. Purchase of Engines and Boats	4,100	00	3,782	59			317	41		
17. Improvements to Central Timber Manufacturing Plant			9,742	52	9,742	52			15,500	00
	<u>652,639</u>	<u>00</u>	<u>586,218</u>	<u>97</u>	<u>9,742</u>	<u>52</u>	<u>76,162</u>	<u>55</u>	<u>15,500</u>	<u>00</u>
Deduct over the Estimate							9,742	52		
Net under the Estimate							<u>66,420</u>	<u>03</u>		

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
20. INTERIOR										
1. Personal Emoluments	150,263	00	162,731	31	12,468	31				20,815 00
OTHER CHARGES										
2. Transport & Travelling	36,000	00	22,770	26			13,229	74		1,500 00
3. Uniform	1,850	00	1,480	21			369	79		
4. Land and Water Transportation	11,000	00	13,668	66	2,668	66*				1,150 00
5. Books & Registers	350	00	140	10			209	90		
6. Revenue Protection	200	00					200	00		
7. Miscellaneous	1,075	00	760	10			314	90		
8. Materials & Equipment	2,500	00	1,839	86			660	14		
9. Indian Captains	3,948	00	3,492	00			456	00		
10. Amerindian Depots	2,734	00	2,676	34			57	66		
11. Miscellaneous Expenses—Rest Houses	4,500	00	3,224	19			1,275	81		
12. Entertainment Expenses	960	00	347	04			612	96		
13. Upper Mazaruni Amerindian District— Agricultural Development of EXTRAORDINARY	1,000	00	936	08			63	92		
14. Transmitter/Receiver & Power Plant, Rupununi	4,000	00	3,393	74			606	26		
15. Purchase of Mules	500	00	160	00			340	00		
	<u>220,880</u>	<u>00</u>	<u>217,619</u>	<u>89</u>	<u>15,136</u>	<u>97</u>	<u>18,397</u>	<u>08</u>		<u>23,465 00</u>
Deduct over the Estimate							<u>15,136</u>	<u>97</u>		
Net under the Estimate							<u>3,260</u>	<u>11</u>		
21. LABOUR										
1. Personal Emoluments	129,408	00	123,884	38			5,523	62		1,801 00
OTHER CHARGES										
2. Transport & Travelling	20,340	00	20,867	16	527	16*				
3. Books and Registers	200	00	50	23			149	77		
4. Publications	250	00	202	00			48	00		
5. Miscellaneous	2,100	00	2,154	15	54	15*				
6. Factories Ordinance Expenses	200	00					200	00		
7. Public Utility Undertakings & Public Health Services	5,000	00	499	77			4,500	23		
EMPLOYMENT EXCHANGE SERVICE										
8. Personal Emoluments	27,881	00	27,843	31			37	69		453 00
OTHER CHARGES										
9. Transport & Travelling	1,200	00	1,120	43			79	57		
10. Miscellaneous	900	00	850	38			49	62		
	<u>187,479</u>	<u>00</u>	<u>177,471</u>	<u>81</u>	<u>581</u>	<u>31</u>	<u>10,588</u>	<u>50</u>		<u>2,254 00</u>
Deduct over the Estimate							<u>581</u>	<u>31</u>		
Net under the Estimate							<u>10,007</u>	<u>19</u>		
22. LANDS & MINES										
1. Personal Emoluments	278,063	00	278,794	82	731	82*				
OTHER CHARGES										
2. Transport & Travelling	55,000	00	69,116	92	14,116	92*				
3. Land & Water Transport	10,000	00	5,521	26			4,478	74		
4. Revenue Protection	400	00	14	00			386	00		
5. Labour & Rations for Labour	80,000	00	110,736	91	30,736	91*				
6. Materials, Equipment & Instruments	25,000	00	20,049	50			4,950	50		
7. Miscellaneous	3,500	00	1,880	00			1,620	00		
8. Surveys in Village & Country Areas	30,000	00	34,670	51	4,670	51*				
9. Land Surveyors Examinations	1,200	00	1,367	62	167	62				230 00
10. Uniforms	2,000	00	1,276	47			723	53		
EXTRAORDINARY										
11. Publication of Section of Colony Map	500	00					500	00		
12. Purchase of Engines	7,500	00	5,383	60			2,116	40		
13. Purchase of Launch Hull	2,500	00	2,500	00						
14. Purchase of Land Rover	4,500	00	4,487	75			12	25		
	<u>500,163</u>	<u>00</u>	<u>535,799</u>	<u>36</u>	<u>50,423</u>	<u>78</u>	<u>14,787</u>	<u>42</u>		<u>230 00</u>
Deduct under the Estimate					<u>14,787</u>	<u>42</u>				
Net over the Estimate					<u>35,636</u>	<u>36</u>				

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
23. LAND DEVELOPMENT										
1. Personal Emoluments	122,632	00	119,979	81			2,652	19		
OTHER CHARGES										
2. Transport & Travelling	14,000	00	15,119	77	1,119	77			1,882	00
3. Miscellaneous	2,700	00	2,416	07			283	93		
4. Entertainment Expenses	100	00					100	00		
5. Rent of Quarters	960	00	2,045	00	1,085	00			1,160	00
6. Investigation of applications for Lands	4,500	00	17,598	56	13,098	56			14,523	00
MISCELLANEOUS SERVICES										
OPERATION AND MAINTENANCE OF SCHEMES AND ESTATES										
7. Essequibo Estates	98,329	00	90,183	98			8,145	02		
8. Government Estates West Demerara ..	47,752	00	39,023	25			8,728	75		
9. Vergenoegen Land Development Scheme ..	39,371	00	39,193	49			177	51		
10. Black Bush Polder — Lesbeholden ..	57,100	00	24,051	84			33,048	16		
11. Amazon—Charity	8,996	00	8,795	52			200	48		
12. Mara Land Development Scheme	71,487	00	59,183	39			12,303	61		
13. Garden of Eden Land Development Scheme ..	12,500	00	12,427	23			72	77		
14. New Land Development Schemes ..	44,424	00	42,358	37			2,065	63		
OPERATION AND MAINTENANCE OF AGRICULTURAL MACHINERY										
15. Essequibo Estates	80,220	00	72,744	01			7,475	99		
16. Vergenoegen Land Development Scheme ..	8,000	00	7,984	45			15	55		
17. Maintenance, Cane Grove — La Bonne Mere Land Development Scheme ..			6,992	89	6,992	89			9,484	00
EXTRAORDINARY										
18. Purchase of Land Rover			9,109	80	9,109	80			9,110	00
	613,071	00	569,207	43	31,406	02	75,269	59	36,159	00
Deduct over the Estimate							31,406	02		
Net under the Estimate							43,863	57		
24. LAW OFFICERS										
1. Personal Emoluments	125,834	00	134,713	89	8,879	89*			5,685	00
OTHER CHARGES										
2. Travelling Expenses	3,000	00	1,319	46			1,680	54	150	00
3. Miscellaneous	1,000	00	1,160	34	160	34*	32	89	143	00
4. Library	1,150	00	1,117	11					1,720	00
5. Legal Cost										
	130,984	00	138,310	80	9,040	23	1,713	43	7,698	00
Deduct under the Estimate							1,713	43		
Net over the Estimate							7,326	80		
25. LOCAL GOVERNMENT										
1. Personal Emoluments	265,038	00	260,665	00			4,373	00	1	00
OTHER CHARGES										
2. Transport & Travelling	45,000	00	41,439	63			3,560	37		
3. Uniforms	1,300	00	942	34			357	66		
4. House Rent	1,540	00	3,439	11	1,899	11*			1,402	00
5. Land & Water Transport	11,000	00	9,308	71			1,691	29		
6. Miscellaneous	3,400	00	3,471	45	71	45			91	00
7. Publications	200	00	165	62			34	38		
8. Clerical Assistance, District Offices ..	17,000	00	17,716	55	716	55*	281	52		
9. Entertainment Expenses	960	00	678	48						
10. Miscellaneous Expenses, Colony & Rest Houses ..	6,000	00	3,973	20			2,026	80		
EXTRAORDINARY										
11. Purchase of One Outboard Motor ..			1,293	08	1,293	08			1,320	00
	351,438	00	343,093	17	3,980	19	12,325	02	2,814	00
Deduct over the Estimate							3,980	19		
Net under the Estimate							8,344	83		

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates		
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
25A. LOCAL GOVERNMENT--SOCIAL WELFARE											
1. Personal Emoluments	77,678	00	69,881	94			7,796	06			
OTHER CHARGES											
2. Travelling Expenses	26,500	00	19,972	67			6,527	33			
3. Promotion of Youth Work	6,000	00	4,969	76			1,030	24			
4. General Programme Expenses	3,500	00	879	18			2,620	82			
5. Grants to Voluntary Social Welfare Organisations	2,000	00	3,519	73	1,519	73*			1,500	00	
6. Miscellaneous	900	00	853	50			46	50			
	116,578	00	100,076	78	1,519	73	18,020	95		1,500	00
Deduct over the Estimate							1,519	73			
Net under the Estimate							16,501	22			
25B. LOCAL GOVERNMENT — PROBATION SERVICE.											
1. Personal Emoluments	48,554	00	47,556	53			997	47		1 00	
OTHER CHARGES											
2. Travelling Expenses	13,000	00	12,974	30			25	70			
3. Miscellaneous	700	00	705	43	5	43*					
4. Books for Library	350	00	326	25			23	75			
	62,604	00	61,562	51	5	43	1,046	92		1 00	
Deduct over the Estimate							5	43			
Net under the Estimate							1,041	49			
26. MAGISTRATES											
1. Personal Emoluments	316,139	00	314,784	23			1,354	77			
OTHER CHARGES											
2. Travelling Expenses	27,000	00	34,070	41	7,070	41			7,955	00	
3. Rent of Court Rooms	20	00					20	00			
4. Inquests	25	00					25	00			
5. Crown Witnesses Expenses	75,000	00	74,479	44			520	56	2,775	00	
6. Miscellaneous—Removal Expenses, Magistrates' Expenses in connection with Licensing Boards, etc.	2,500	00	1,568	37			931	63			
7. Miscellaneous	7,300	00	6,675	26			624	74			
8. Uniforms	2,000	00	1,926	78			73	22			
9. Remuneration of Advisory Committee to the Rent Assessors	440	00					440	00			
EXTRAORDINARY											
10. Purchase of Accounting Machines	11,900	00	11,940	00	40	00*					
	442,324	00	445,444	49	7,110	41	3,989	92		10,730	00
Deduct under the Estimate							3,989	92			
Net over the Estimate							3,120	49			
27. MEDICAL											
1. Personal Emoluments	1,068,919	00	1,171,113	24	102,194	24			145,558	00	
OTHER CHARGES											
2. Transport & Travelling	87,000	00	93,186	62	6,186	62			7,290	00	
3. Post Mortem Examinations	1,600	00	2,011	00	411	00*			371	00	
4. Medical Board, Miscellaneous Expenses	825	00	9	00			816	00			
5. Medical Library	3,200	00	2,770	68			429	32			
6. Dental Treatment for School Children	5,000	00	3,966	60			1,033	40			
7. Miscellaneous	2,150	00	2,456	37	306	37			705	00	
8. Approved Sanitary Works	19,000	00	17,499	75			1,500	25			
9. Equipment and Supplies	3,600	00	3,277	67			322	33			
10. Education—Propaganda & Health Campaigns	2,650	00	1,091	23			1,558	77			
11. Milk & Food Sampling	720	00	86	42			633	58			
12. Quarantine & Port Health	2,000	00	1,277	30			722	70			
13. Uniforms	6,500	00	4,344	37			2,155	63			
14. Rent of Quarters	720	00	760	00	40	00			50	00	
15. Health Museum	500	00					500	00			
16. Health Centres	7,000	00	6,731	25			268	75	1,710	00	
Carried Forward	1,211,384	00	1,310,581	50	109,138	23	9,940	73	155,684	00	

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	1,211,384	00	1,310,581	56	109,138	23	9,940	73	155,684	00
EXTRAORDINARY										
17. Mosquito Control Service	70,000	00	70,397	21	397	21				
18. Training of Sanitary Inspectors & Health Visitors	12,500	00	16,217	36	3,717	36			6,728	00
19. B.C.G. Campaign	18,000	00	12,420	18			5,579	82		
20. UNICEF Nutrition Scheme	5,000	00	5,690	45	690	45			3,210	00
	1,316,884	00	1,415,306	70	113,943	25	15,520	55	165,622	00
Deduct under the Estimate					15,520	55				
Net over the Estimate					98,422	70				
27A. MEDICAL—BACTERIOLOGICAL										
1. Personal Emoluments	126,377	00	107,977	58			18,399	42		1 00
OTHER CHARGES										
2. Transport & Travelling	3,000	00	3,516	55	516	55			852	00
3. Instruments, Supplies, etc.	25,000	00	25,327	95	327	95			2,500	00
4. Electric Current and Fuel	7,200	00	5,285	38			1,914	62		
5. Miscellaneous	300	00	215	58			84	42		
6. Uniforms	1,050	00	951	75			98	25		
7. Research Fund	1,500	00	1,100	40			399	60		
8. Library	500	00	430	26			69	74		
9. Blood Transfusion Service	15,600	00	16,964	23	1,364	23			4,070	00
EXTRAORDINARY										
10. Purchase of Equipment	5,700	00	8,336	16	2,636	16			3,109	00
	186,227	00	170,105	84	4,844	89	20,966	05	10,532	00
Deduct over the Estimate							4,844	89		
Net under the Estimate							16,121	16		
27B. MEDICAL—X-RAY										
1. Personal Emoluments	54,887	00	56,397	15	1,510	15				2,874 00
OTHER CHARGES										
2. Transport & Travelling	500	00	1,051	06	551	06*			522	00
3. Electric Current	1,800	00	2,884	57	1,084	57			1,273	00
4. X-Ray Supplies	45,300	00	41,921	85			3,373	15		
5. Miscellaneous	50	00					50	00		
6. Servicing of X-Ray Equipment			998	63	998	63			2,500	00
	102,537	00	103,253	26	4,144	41	3,428	15	7,169	00
Deduct under the Estimate					3,428	15				
Net over the Estimate					716	26				
27C. MEDICAL—HOSPITALS & DISPENSARIES										
1. Personal Emoluments	2,463,260	00	2,771,997	18	308,737	18 ^a				283,026 00
OTHER CHARGES										
2. Transport & Travelling	59,000	00	90,544	19	31,544	19 ^a			29,404	00
3. Dietary	928,700	00	887,398	36			41,301	64		
4. Tobacco & Extras	9,750	00	7,792	51			1,957	49		
5. Furniture & Equipment	20,000	00	22,385	95	2,385	95 ^b				
6. Clothing & Bedding	90,000	00	90,111	33	111	33 ^c				
7. Drugs & Medical Appliances	520,000	00	510,776	28			9,223	72		
8. Sanitary, Fuel & Light	200,000	00	197,476	79			2,523	21		
9. Funerals	6,000	00	5,244	81			755	19		
10. Butchery	36,000	00	43,396	50	7,396	50			13,704	00
11. Fodder & Harness for Draught Animals	1,030	00	539	51			490	49		
12. Amusements	1,700	00	1,725	0 ^d	25	03 ^b				
13. Bakery	22,200	00	19,128	52			3,071	48		
14. Upkeep of Grounds & Drainage	23,000	00	16,472	98			6,527	02		
15. Water Transport	10,900	00	9,541	49			1,358	51		
16. Research Work—Leprosy Hospital	1,000	00	878	05			121	95		
17. Contribution Towards Travelling of Chaplains	408	00	370	00			38	00		
18. Ambulances, Lorries & other Vehicles	10,000	00	8,898	28			1,101	72		
19. Rental of Buildings	3,660	00	3,600	00			60	00		
20. Conveying Sick Persons from Interior to Hospital	12,000	00	17,576	70	5,576	70 ^e			4,347	00
21. Travelling Facilities for Relatives & Visitors, Tuberculosis Hospital	3,000	00	4,617	92	1,617	92			2,200	00
<i>Carried Forward</i>	4,421,608	00	4,710,472	38	357,394	80	68,530	42	332,681	00

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings		Supple- mentary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	4,421,608	00	4,710,472	38	357,394	80	68,530	42	332,681	00
27C. MEDICAL—HOSPITAL & DISPENSARIES (Contd.)										
22. Miscellaneous	1,300	00	1,684	66	384	66			399	00
23. Allowances to Patients and Discharge Inmates of Leprosy Hospital ..	13,500	00	12,308	50			1,191	50		
24. Renewal of Bedsteads at Public Hospital	5,000	00	4,971	84			28	16		
25. Travelling facilities —Social Diseases Clinic	1,400	00	107	21			1,292	79		
26. Medical Facilities—Old Age Pensions & Paupers	4,352	00	4,431	35	79	35*				
27. Printery, Mental Hospital	500	00	334	77			165	23		
28. Medical and Surgical Appliances for needy cases	3,500	00	2,725	22			774	78		
29. Medical facilities, Orealla	1,200	00	1,031	63			168	37		
EXTRAORDINARY										
30. Purchase of Equipment	15,000	00	35,367	72	20,367	72			21,400	00
	4,467,360	00	4,773,435	28	378,226	53	72,151	25	354,480	00
Deduct under the Estimate					72,151	25				
Net over the Estimate					306,075	28				
28. MINISTRY OF COMMUNICATIONS & WORKS										
1. Personal Emoluments	59,035	00	66,826	84	7,791	84*			1	00
OTHER CHARGES										
2. Transport & Travelling	2,900	00	2,402	89			497	11		
3. Miscellaneous	800	00	1,006	80	206	80*			1	00
	62,735	00	70,236	53	7,998	64	497	11		
Deduct under the Estimate					497	11				
Net over the Estimate					7,501	53				
29. MINISTRY OF LABOUR, HEALTH & HOUSING										
1. Personal Emoluments	39,120	00	57,912	09	18,792	09			20,589	00
OTHER CHARGES										
2. Transport & Travelling	1,200	00	1,191	32			8	68		
3. Miscellaneous	700	00	792	46	92	46*				
	41,020	00	59,895	87	18,884	55	8	68	20,589	00
Deduct under the Estimate					8	68				
Net over the Estimate					18,875	87				
30. MINISTRY OF NATURAL RESOURCES										
1. Personal Emoluments	51,763	00	56,190	20	4,427	20			5,904	00
OTHER CHARGES										
2. Transport & Travelling	2,200	00	2,155	81			44	19		
3. Miscellaneous	900	00	994	50	94	50*				
	54,863	00	59,340	51	4,521	70	44	19	5,904	00
Deduct under the Estimate					44	19				
Net over the Estimate					4,477	51				
31. MINISTRY OF TRADE & INDUSTRY										
1. Personal Emoluments	59,413	00	49,038	62			10,374	38		
OTHER CHARGES										
2. Transport & Travelling	3,600	00	3,236	22			363	78		
3. Miscellaneous	1,250	00	1,178	17			71	83	243	00
4. Industrial Development	24,000	00	8,622	08			15,377	92		
5. Exhibitions & Fairs	500	00	53	97			446	03		
<i>Carried Forward</i>	88,763	00	62,129	06			26,633	94	243	00

STATEMENT 1B Cont'd.

	Appropriated Amount 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates		
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
<i>Brought Forward</i>	88,763	00	62,129	06			26,633	94		243	00
31. MINISTRY OF TRADE & INDUSTRY — (Cont'd) EXTRAORDINARY											
6. Purchase of Equipment	13,500	00					13,500	00			
	102,263	00	62,129	06			40,133	94		243	00
Net under the Estimate							40,133	94			
32. MISCELLANEOUS											
1. Telegrams	12,000	00	21,158	31	9,158	31*					
2. Public Printing Regulated by Contract ..	375,000	00	378,385	00	3,385	00				3,000	00
3. Additional Printing & Binding	55,000	00	77,049	07	22,049	07				3,600	00
4. Sundries	10,000	00	5,873	93						26,700	00
5. Sanitation, Public Offices	900	00	684	09			4,126	07			
6. Management of Colonial Loans by Crown Agents	5,250	00	4,384	88			215	91			
7. Hindi Examinations	160	00	96	34			865	12			
8. Expenses of Commissions & Committees	20,000	00	33,672	79	13,672	79*	63	66			
9. Pharmacy & Poisons Board, Expenses of	12,800	00	11,271	20						12,000	00
10. Repatriation	2,000	00	955	83			1,528	80			
11. Interest, Registry of Court	1,000	00					1,044	17			
12. Refunds of Revenue	500,000	00	638,298	84	138,298	84	1,000	00			
13. Remittances—Commission on	20,000	00	9,003	89						225,000	00
14. Loss of Public Money & Stores	10,000	00	5,226	03			10,996	11			
15. Miscellaneous Expenses—Ex-Servicemen ..	480	00	163	32			4,773	97			
16. Crown Agents Charges on Store Purchases—Including Commission Inspection & Marine Insurance	70,000	00	90,685	87	20,685	87*	316	68			
17. Workmen's Compensation Ordinance	15,000	00	46,425	27	31,425	27*				15,000	00
18. Imperial War Graves Commission Upkeep of War Graves	574	00	361	86			212	14			
19. Expenses of Officers on Transfer & New Appointments	70,000	00	79,811	06	9,811	06*					
20. Relief Messengers	10,000	00	10,292	98	292	98					
21. Advertisements	23,000	00	25,040	69	2,040	69*				1,300	00
22. Temporary Clerical Assistance	3,000	00	1,647	27			1,352	73			
23. Leave Passages, Public Officers	300,000	00	650,099	66	350,099	66*				150,000	00
24. Compensation Claims	7,500	00	23,608	41	16,108	41				20,000	00
25. Travelling Expenses & Subsistence Allowances to Unofficial Members of Boards & Committees	4,000	00	4,257	13	257	13*					
26. Rent of Premises	5,700	00	4,888	44			811	56			
27. Special visits & Representations at External Conferences	35,000	00	64,015	10	29,015	10*				20,000	00
28. Allowance to Mrs. Sultan for Maintenance of Children	180	00	130	00			50	00			
29. Conditional Scholarships & Training Courses	195,000	00	139,915	26			55,084	74		8,232	00
30. Temporary Specialist Assistance	15,000	00	13,173	53			1,826	47			
31. Cost of Investigations on Insects Affecting Stored Rice & Paddy	16,152	00	11,958	12			4,193	88			
32. Farm Youth Training in the U.S.A.	3,600	00					3,600	00			
33. Entertainment Expenses	2,500	00	1,966	31			533	69			
34. Distribution by B.G. Red Cross of Surplus Foodstuffs	22,600	00	39,308	40	16,708	40				17,772	00
35. Purchase of Safes	10,000	00	7,095	36			2,904	64			
36. Purchase of Typewriters, Adding Machines, etc.	9,000	00	6,689	04			2,310	96			
37. Central Stationery Store	82,000	00	82,219	35	219	35				3,000	00
38. Expenses of Official Missions & Visitors to B.G.	7,500	00	2,268	79			5,231	21			
39. Crown Lands—Resumption of—Working Party—Expenses of	32,500	00	26,207	28			6,292	72			
40. Subsidy to B.W.I.A. Ltd.	11,500	00	3,970	00			7,530	00			
41. Rice Lands Assessment Tribunals	40,000	00	44,930	28	4,930	28*					
42. Expenses, Film Censorship	1,600	00	1,676	83	76	83*				75	00
43. Purchase of Former Garrison Building ..	27,348	00	27,347	50							
44. Trade Union Seminar	3,000	00	1,368	24			1,631	76			
45. Ferry Service, Barima, N.W.D. Subsidy ..	1,200	00	1,000	00			200	00			
46. Population Census	50,000	00	917	35			49,082	65			
47. Preparation & Revision of Electoral Register	80,000	00	81,130	15	1,130	15*					
48. Expenses, General Election	150,000	00	161,140	13	11,140	13*				10,000	00
49. Prizes for National Flag, National Anthem & Coat of Arms	3,500	00					3,500	00			
50. Relief Re Hurricane "Donna"			2,491	67	2,491	67				2,500	00
51. Training of Domestic Servants for Employment in Canada			683	44	683	44				854	00
<i>Carried Forward</i>	2,332,544	00	2,844,944	29	683,680	43	171,280	14		519,033	00

STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	2,332,544	00	2,844,944	29	683,680	43	171,280	14	519,033	00
32. MISCELLANEOUS (Cont'd)										
52. Honoraria to Firemen, Atkinson Field			164	72	164	72			195	00
53. Drought, Relief measures			10,045	45	10,045	45			10,047	00
54. Expenses in connection with sending Farm Labour to U.S.A. 1960			277	08	277	08			298	00
55. Expenses, Pegasse fires at Garden of Eden			11,076	75	11,076	75			11,420	00
56. Contribution to the Colonial Road Research section			3,408	00	3,408	00			3,408	00
57. Purchase of Demerara Electric Company			8,041	44	8,041	44			8,075	00
58. Losses, B.G. Airways			83,860	00	83,860	00			83,860	00
59. Award of Legal Costs to Sultan A. McDoom et al			7,018	01	7,018	01			7,019	00
60. Expenses, New Constitution			96,225	21	96,225	21*			78,000	00
61. Grant to Red Cross for Mahaica Hospital			300	00	300	00			300	00
62. Contribution to British Caribbean Veterinary Association			3,500	00	3,500	00			3,500	00
63. Expenses re Land Development Adviser			450	00	450	00			450	00
64. Grant to Macouba Co-operative Land Society Ltd.									4,000	00
65. Law Costs awarded against the Rose Hall Village Council			968	99	968	99			1,179	00
66. Contribution to United Nations Technical Assistance Provisional Revision of Salaries and Wages					16,949	23*				
Purchase of B.G. Airways Ltd.					5,800	00*				
Recruitment of farm labourers for work in the U.S.A.					2,508	26*				
Post 1945 Fire Claims					569	25'				
	2,332,544	00	3,096,106	68	934,842	82	171,280	14	733,784	00
<i>Deduct under the Estimate</i>					171,280	14				
<i>Net over the Estimate</i>					763,562	68				
33. MISCELLANEOUS — SUBVENTIONS, ETC. MUNICIPAL. TOWN COUNCIL, GEORGETOWN										
1. Rates on Government Properties	275,000	00	327,522	57	52,522	57*			50,775	00
2. For Supply of Water to all Public Institutions in Georgetown	16,000	00	11,024	80			4,975	20		
3. Contribution Towards Maintenance of Roads & Streets	110,000	00	110,000	00						
4. Contribution Towards King George V Municipal Welfare Centre	5,000	00	5,000	00						
5. Cost of Operating & Maintaining Lethal Chamber	125	00	103	20			21	80		
6. Operation & Maintenance Costs of Sewerage Services — Government Properties Outside the Northern Boundary of Georgetown	3,100	00	1,500	00			1,600	00		
TOWN COUNCIL, NEW AMSTERDAM										
7. Rates on Government Properties	60,000	00	47,848	50			12,151	50		
8. Supply of Water to All Public Institutions	4,000	00	3,908	50			91	50		
9. Subvention Towards Cost of Maintenance of Roads & Streets	20,000	00	20,000	00						
	493,225	00	526,907	57	52,522	57	18,840	00	50,775	00
<i>Deduct under the Estimate</i>					18,840	00				
<i>Net over the Estimate</i>					33,682	57				
34. MISCELLANEOUS — SUBVENTIONS, ETC., OTHER THAN MUNICIPAL. AGRICULTURE										
1. Contribution to the Plant Quarantine Station, the West Indies	128	00					128	00		
2. Commonwealth Agricultural Bureaux	6,394	00	6,393	60				40		
3. Rothamstead Experimental Station Contribution to	58	00					58	00		
4. Annual Grant to Imperial College of Tropical Agriculture	17,376	00	17,376	00						
5. Recruitment and Training of Officers for Colonial Agricultural Departments	1	00					1	00		
6. Fishing Industry Development	30,000	00	43,976	08	13,976	08			25,000	00
ECONOMIC										
7. Contribution to Commissioners in U.K. and Canada for Trade, Students and Migrant Services	84,674	00	98,145	65	13,471	69			23,626	00
8. Contribution towards Commonwealth Economic & Shipping Committees	2,355	00	2,793	36	438	36			633	00
<i>Carried Forward</i>	140,986	00	168,684	73	27,886	13	187	40	49,259	00

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	140,986	00	168,684	73	27,886	13	187	40	49,259	00
34. MISCELLANEOUS — SUBVENTIONS, ETC. OTHER THAN MUNICIPAL (Contd.)										
EDUCATIONAL										
9. Students' Liaison Officer in the U.S. Contribution to Expenses of	4,700	00	10,153	95	5,453	95*				
10. Public Free Library	113,000	00	113,000	00						
11. University College of the West Indies—Contributions	625,000	00	606,010	94			18,989	06		
12. Colonial Students Contingencies Fund ..	3,000	00	3,000	00						
13. Grants to Churches for Services among Amerindians	25,000	00	24,400	00			600	00		
14. Exhibition Fund—University College of the West Indies	13,805	00	13,500	00			305	00		
15. Allowances to Students at Imperial College of Tropical Agriculture	5,760	00	9,951	60	4,191	60*				
16. West Indian Students' Centre—U.K. Contribution to	3,226	00					3,226	00	2,620	00
17. British Council Office for Welfare of Students in Eire—Contribution to	1,344	00	2,688	00	1,344	00*				
18. Maintenance of Hostel St. Ignatius, Rupununi	1,440	00					1,440	00		
19. Promotion of Art	2,500	00	2,335	19			164	81		
FORESTRY										
20. Contribution towards Imperial Forestry Institute at Oxford	557	00	556	80				20		
21. Tropical Forest Experimental Station, Puerto Rico—Contribution to	270	00	258	94			11	06		
22. Contribution to Latin American Forestry Research and Training Institute ..	900	00	858	48			41	52		
LOCAL GOVERNMENT										
23. Special Grant to the Drainage and Irrigation Board in lieu of rates for maintenance of incomplete drainage works in drainage areas	23,442	00	22,693	00			749	00		
24. Grants to Village Authorities towards administrative expenses	5,933	00	5,933	00					1,187	00
25. Morawhanna Cuountry District — Grant to	400	00	400	00						
MEDICAL										
26. London School of Hygiene and Tropical Medicine, etc.	1,805	00	1,805	00						
27. Grant to Infant Welfare and Maternity League	67,608	00	67,608	00						
28. Contribution to Pan-American Health Organisation	6,550	00	8,628	86	2,078	86*			2,011	00
29. Contribution to British Empire Cancer Campaign	480	00	480	00						
30. Contribution to British Empire Leprosy Relief Association	240	00	240	00						
31. Grant to B.W.I. Board of Examiners. Royal Society for the promotion of Health	300	00	600	00	300	00*				
32. Convalescent Home for Children	19,000	00	19,000	00						
33. B.G. Society for the Prevention and Treatment of Tuberculosis	20,000	00	20,000	00						
MISCELLANEOUS										
34. Museum Committee—Royal Agricultural and Commercial Society	65,948	00	65,947	98						
35. Grant-in-Aid to Royal Society for Prevention of Cruelty to Animals	1,500	00	1,500	00				02		
36. Grant to Ex-Servicemen's Association ..	3,100	00	3,100	00						
37. Grant towards running expenses of Georgetown Mariners' Club	3,100	00	5,000	00	1,900	00			1,900	00
38. Board of Trustees, Georgetown Cultural Centre	3,000	00	3,031	13	31	13*				
39. Grant to West India Committee	51	00	50	40				60		
40. Contribution towards maintenance of Post Office, Medical and Public Works Department Sports Club	240	00	240	00						
41. Commonwealth Institute, Grant	720	00					720	00		
42. Payment to New Widows' and Orphans' Fund of difference between 6% of Permanent Investments and Actual Interest Earned—Section 3 Cap. 207. ..	60,000	00	60,523	72	523	72			524	00
<i>Carried Forward</i>	1,224,905	00	1,242,179	72	43,709	39	26,434	67	57,501	00

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STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	1,680,532	00	2,059,669	68	384,338	33	5,200	65	395,000	00
36. PENSIONS & GRATUITIES — (Cont'd.)										
9. Gratuities to non-Pensionable Officers and Employees and their Dependants under Resolution No. L11 dated 6.7.51 and to relatives of deceased Public Officers Ordinance 17 of 1920, Cap. 206.	60,000	00	77,901	78	17,901	78*			20,000	00
10. Death Gratuities Granted under Res. No. XXXVI of 1.8.52 to Dependants of Deceased Teachers	10,000	00	14,159	49	4,159	49*			1,864	00
11. Special Pension to Mrs. T. Rose	480	00	480	00						
12. Compassionate Allowance to Ashton Hunte	60	00	60	00						
13. Compassionate Allowance to James Grant	240	00	240	00						
14. Compassionate Allowance to Alphaeus Luckie	78	00	78	00						
15. Pensions to Soldiers and their Dependants World War II	2,095	00	2,038	51			56	49		
16. Special Pension to Mrs. J. Fernandes	480	00	480	00						
17. Pensions to Dependants of Deceased Soldiers, B.W.I. Regiment	1,858	00	1,830	99			27	01		
18. Pensions B.W.I. Soldiers	1,650	00	1,535	61			114	39		
19. Gratuities to Contract Officers	75,000	00	66,186	89			8,813	11		
20. Cost of Living Allowance	310,000	00	285,394	02			24,605	98		
21. Pension Contributions Seconded Officers	3,000	00	1,262	98			1,737	02		
22. Special Pensions to J. S. Persaud	432	00	431	64				36		
	2,145,905	00	2,511,749	59	406,399	60	40,555	01	416,864	00
Deduct under the Estimate					40,555	01				
Net over the Estimate					365,844	59				
37. POLICE.										
1. Personal Emoluments	2,775,715	00	2,841,343	89	65,628	89*			30,304	00
OTHER CHARGES										
2. Transport and Travelling	167,500	00	184,825	75	17,325	75			18,600	00
3. Ammunition, Arms and Equipment	32,000	00	29,998	43			2,001	57		
4. Uniforms	160,000	00	173,084	79	13,084	79			42,250	00
5. Furniture and Bedding	22,000	00	21,468	80			531	20		
6. Lighting	28,000	00	28,830	19	830	19			1,000	00
7. Medical Expenses	3,000	00	2,801	09			198	95		
8. Funeral Expenses	600	00	738	57	138	57			150	00
9. Prisoners' Rations	6,000	00	7,880	77	1,880	77			2,200	00
10. Sanitation and Labourers' Tools	3,200	00	3,130	06			69	94		
11. Books	3,500	00	3,451	79			48	21		
12. Mounts—Maintenance and Saddlery	30,000	00	29,464	39			535	61		
13. Conveyance of Prisoners, etc.	4,500	00	2,347	22			2,152	78		
14. Court Expenses	7,000	00	9,489	41	2,489	41			2,500	00
15. Prevention & Detection of Crime & Security Precautions	32,000	00	29,348	65			2,651	35		
16. Rural Constables	4,000	00	5,439	64	1,439	64			2,700	00
17. Musketry Prizes	350	00	349	99				01		
18. Refreshments, Early Parade	600	00	328	56			271	44		
19. Upkeep of Band	1,500	00	1,023	84			476	16		
20. Maintenance—Land & Water Transport	73,500	00	67,440	65			6,059	35		
21. Passports	4,500	00	7,600	24	3,100	24*			3,100	00
22. Rent of Quarters	6,000	00	5,810	73			189	27		
23. First Aid	200	00	169	12			30	88		
24. Revenue Protection	3,000	00	2,706	17			293	83		
25. Road Traffic Signs, Etc.	7,000	00	7,056	99	56	99			1,600	00
26. Miscellaneous	9,000	00	8,751	93			248	07		
27. Cleaning of Pounds	2,400	00	2,354	75			45	25		
28. Maintenance of Compounds	6,500	00	5,868	56			631	44		
29. Purchase of Remounts	2,000	00	725	00			1,275	00		
30. Upkeep of Parade Ground	1,360	00	495	49			864	51		
31. Welfare Fund	5,000	00	4,629	31			370	69		
32. Maintenance of Dogs	900	00	351	72			548	28		
33. Laundry Allowances	3,380	00	3,191	65			188	35		
34. Maintenance, V.H.F. Equipment	8,000	00	9,703	07	1,703	07			3,000	00
35. Special Constabulary	14,000	00	38,753	08	24,753	08			40,160	00
36. Road Traffic Education	1,500	00	1,474	96			25	04		
<i>Carried Forward</i>	3,429,705	00	3,542,429	21	132,431	39	19,707	18	147,564	00

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	3,429,705	00	3,542,429	21	132,431	39	19,707	18	147,564	00
POLICE—(Conf'd.)										
EXTRAORDINARY										
37. Purchase of Additional Equipment	9,800	00	4,312	64			5,487	36		
38. Wireless Intercommunication System, etc.	9,425	00	11,497	73	2,072	73			8,299	00
39. Purchase of Motor Vehicles	52,960	00	78,753	17	25,793	17			26,303	00
40. Purchase of Launches, Boats, Engines, etc.	11,400	00	4,565	48			6,834	52		
41. Purchase of Traffic Lights	20,277	00	3,900	00			16,377	00		
	<u>3,533,567</u>	<u>00</u>	<u>3,645,458</u>	<u>23</u>	<u>160,297</u>	<u>29</u>	<u>48,406</u>	<u>06</u>	<u>182,166</u>	<u>00</u>
Deduct under the Estimate					48,406	06				
Net over the Estimate					<u>111,891</u>	<u>23</u>				
POST OFFICE										
1. Personal Emoluments	997,307	00	1,248,898	17	221,591	17*				
OTHER CHARGES										
2. Transport & Travelling	18,300	00	22,042	79	3,742	79*	7,356	79	2,000	00
3. Uniforms	20,600	00	13,243	21			204	10	454	00
4. Rent, Branch Offices & Quarters for Postmasters	2,800	00	2,595	90						
5. Conveyance of Mails										
a. Internal	25,000	00	27,240	77	2,240	77				
b. External	22,000	00	23,014	48	1,014	48				
c. Air Mails	206,000	00	258,565	58	52,565	58			60,000	00
6. Commission to Stamp Vendors	700	00	2,736	62	2,036	62*				
7. Cost of Printing Inland Postal Orders	2,000	00	11,824	00	9,824	00			9,376	00
8. Cost of Supplying Stamps	35,000	00	80,322	95	45,322	95			69,500	00
9. Cost of Remittances, Money Order Accounts, Etc.	600	00	324	86			275	14		
10. Stores & Equipment	16,000	00	19,277	23	3,277	23*				
11. Miscellaneous										
a. Lighting	9,000	00	10,679	71	1,679	73			2,500	00
b. Cleaning, Publication & Sundries	7,500	00	8,259	51	759	51	1,483	90		
12. Upkeep, Motor Transport	6,000	00	4,516	10			1	51		
13. Upkeep & Purchase of Bicycles	1,500	00	1,498	49					2,500	00
14. Postal Deliveries on Sugar Estates	25,500	00	26,482	82	982	82			2,000	00
15. Revenue Protection	1,500	00	2,247	27	747	27				
EXTRAORDINARY										
16. Purchase of Equipment	10,000	00	6,353	93			3,646	07	1	00
17. Post Office Guide, Production of	4,000	00	6	13			3,993	87		
	<u>1,411,307</u>	<u>00</u>	<u>1,740,130</u>	<u>54</u>	<u>345,784</u>	<u>92</u>	<u>16,961</u>	<u>38</u>	<u>148,331</u>	<u>00</u>
Deduct under the Estimate					16,961	38				
Net over the Estimate					<u>328,823</u>	<u>54</u>				
POST OFFICE — TELECOMMUNICATIONS & ELECTRICAL INSPECTORS' BRANCH										
TELECOMMUNICATIONS										
1. Personal Emoluments	552,500	00	530,250	42			22,249	58	33,572	00
OTHER CHARGES										
2. Transport & Travelling	28,000	00	32,120	38	4,120	38			5,360	00
3. Upkeep of Motor Transport	20,000	00	19,420	73			579	27		
4. Maintenance, Removal & Installations	200,000	00	253,601	53	53,601	53			54,300	00
5. Lighting, Cleaning & Sanitation	10,000	00	10,390	03	390	03*				
6. Miscellaneous	5,500	00	5,429	33			70	67		
7. Rental of Premises	3,000	00	4,736	32	1,736	32			1,814	00
8. Maintenance of Compound	1,500	00	1,582	83	82	83*				
ELECTRICAL INSPECTORS' BRANCH										
9. Personal Emoluments	93,454	00	76,573	00			16,881	00		
OTHER CHARGES										
10. Maintenance & Operations of Electrical Plants	75,000	00	74,663	40			336	60		
11. Miscellaneous	1,000	00	487	59			512	41		
EXTRAORDINARY										
12. Purchase of Equipment	19,000	00	8,485	33			10,514	67		
13. Purchase of Land Rovers	4,500	00	4,290	43			209	57		
	<u>1,013,454</u>	<u>00</u>	<u>1,022,031</u>	<u>32</u>	<u>59,931</u>	<u>09</u>	<u>51,353</u>	<u>77</u>	<u>95,046</u>	<u>00</u>
Deduct under the Estimate					51,353	77				
Net over the Estimate					<u>8,577</u>	<u>32</u>				

STATEMENT 1B Cont'd.

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
40. POST OFFICE SAVINGS BANK										
1. Personal emoluments	61,932	00	57,784	61			4,147	39		
	61,932	00	57,784	61			4,147	39		
Net under the Estimate							4,147	39		
41. PRISONS.										
1. Personal Emoluments	340,738	00	344,422	93	3,684	93			9,001	00
OTHER CHARGES										
2. Transport & Travelling	5,500	00	10,837	25	4,337	25*			3,000	00
3. Dietary	64,000	00	58,296	63			5,703	37		
4. Clothing, Bedding & Equipment	15,000	00	15,438	40	438	40*				
5. Fuel, Light and Sanitation	13,000	00	17,339	38	4,339	38*			2,000	00
6. Tools, Appliances, Etc.	800	00	1,166	16	366	16*				
7. Uniforms for Officers & Matrons	9,000	00	9,174	07	174	07*				
8. Books, Binding Etc.	600	00	552	96			47	04		
9. Bakery	18,000	00	3,072	42			14,927	58		
10. Training Facilities	500	00	482	46			17	54		
11. Farms — Arable & Livestock	18,000	00	25,820	36	7,820	36			8,000	00
12. Executioner's Fees	150	00	100	00			50	00		
13. Miscellaneous	2,000	00	2,646	09	646	09*			500	00
14. Upkeep of Buildings & Grounds	4,000	00	6,558	86	2,558	86*			1,500	00
15. Dental Plates, Etc. and Spectacles for Prisoners	500	00	144	50			355	50		
16. Maintenance of Lorry & Launch	3,500	00	3,652	69	152	69*				
17. Prison Industries	1,000	00	856	18			143	82		
18. Grants Towards Travelling of Chaplains	500	00	500	00						
19. Gratuity Scheme for Young Offenders	250	00	542	95	292	95*			75	00
20. Extra Mural Work Scheme	500	00					500	00		
21. Watching of Hospitalised Prisoners	6,600	00	5,569	28			1,030	72		
EXTRAORDINARY										
22. Improvement of Single Officers' Quarters	1,500	00	929	01			570	99		
23. Conversion of Unused Dining Hall	2,000	00	2,223	95	223	95*				
24. Bathing Facilities	2,000	00	1,843	97			156	03		
25. Reconstruction of Dining Halls	1,500	00	1,500	51	51*					
26. Purchase of Equipment	7,500	00	7,500	00						
	519,638	00	521,171	01	25,035	60	23,502	59	24,076	00
Deduct under the Estimate					23,502	59				
Net over the Estimate					1,533	01				
42. PUBLIC DEBT.										
FUNDED PUBLIC DEBT.										
1. Interest										
Local Loans										
a. Loan Ordinance 6 of 1916	19,781	00	19,885	50	104	50				
b. Loan Ordinance 5 of 1945	175,000	00	170,954	50			4,045	50		
c. Loan Ordinance 9 of 1951	28,000	00	28,033	50	33	50				
d. Loan Ordinance 17 of 1953 — 1st Issue	69,044	00	69,216	00	172	00				
e. Loan Ordinance 17 of 1953 — 2nd Issue	65,688	00	65,581	25			106	75		
f. Loan Ordinance 13 of 1958	16,500	00	16,500	00						
g. Loan Ordinance 54 of 1956	216,000	00	216,416	50	416	50				
h. Loan Ordinance 54 of 1956 — 2nd Issue	275,000	00	275,000	00						
EXTERNAL LOANS										
i. A. Registered Stock Ord. 11 of 1929—Conversion Loan	300,960	00	300,946	86			13	14		
j. B. Registered Stock Ord. 11 of 1929—1934 Loan	25,258	00	25,258	00						
k. C. Registered Stock Ord. 11 of 1929—1936 Loan	30,229	00	30,228	16				84		
l. Ordinance 22 of 1935	36,918	00					36,918	00		
m. Ordinance 26 of 1941	126,360	00	126,359	70				30		
n. Loan Ordinance 13 of 1951	366,240	00	366,239	18				82		
o. Loan Ordinance 55 of 1955	849,600	00	849,599	56				44		
p. Loan Ordinance 30 of 1960			84,000	00	84,000	00			84,000	00
q. Loan Ordinance 13 of 1960			3,076	46	3,076	46				
2. Sinking Funds										
LOCAL LOANS										
a. Loan Ordinance 6 of 1916	11,650	00	11,650	00						
b. Loan Ordinance 5 of 1945	66,310	00	66,310	00						
c. Loan Ordinance 9 of 1951	35,236	00	35,236	00						
d. Loan Ordinance 17 of 1953 — 1st Issue	32,587	00	32,587	00						
e. Loan Ordinance 17 of 1953 — 2nd Issue	27,903	00	27,902	72				28		
f. Loan Ordinance 13 of 1958	3,186	00	3,186	00						
Carried Forward	2,777,450	00	2,824,166	89	87,802	96	41,086	07	84,000	00

STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excess		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	2,777,450	00	2,824,166	89	87,802	96	41,086	07	84,000	00
42. PUBLIC DEBT. (Cont'd.)										
FUNDED PUBLIC DEBT.										
EXTERNAL LOANS										
g. A. Registered Stock Ord. 11 of 1929 — Conversion Loan	210,672	00	210,672	00						
h. B. Registered Stock Ord. 11 of 1929 — 1934 Loan	12,336	00	12,336	00						
i. C. Registered Stock Ord. 11 of 1929 — 1936 Loan	16,052	00	16,051	20				80		
j. Loan Ord. 26 of 1941	81,720	00	81,720	00						
k. Loan Ord. 13 of 1951	209,280	00	209,280	00						
l. Loan Ord. 55 of 1955	169,920	00	169,920	00						
3. Equated Annuities for the Repayment of Colonial Development and Welfare Loans	78,500	00	78,079	86				420	14	
4. Equated Annuities for the Repayment of Exchequer Loan	2,650,285	00	2,649,551	62				733	38	
UNFUNDED PUBLIC DEBT.										
5. B.G. Railway Permanent Annuities — Ord. 23 of 1921	74,811	00	74,810	40					60	
6. Interest on 4% Perpetual Stock — Ord. 23 of 1921	9,567	00	9,566	08					92	
7. Reserve for Interest Charges on Prospectives Issues, 1961	150,000	00	2,612	35				147,387	65	
8. Interest on Current Advances	300,000	00	267,470	57				32,529	43	
9. Supplementary Sinking Fund	169,920	00	169,920	00						
	6,910,513	00	6,776,156	97	87,802	96		222,158	99	84,000
Deduct Appropriation made under Transport & Harbours	185,770	00	185,768	48				1	52	
	6,724,743	00	6,590,388	49	87,802	96		222,157	47	84,000
Deduct over the Estimate								87,802	96	
Net under the Estimate								134,354	51	
43. PUBLIC SERVICE COMMISSION.										
1. Personal Emoluments	198,710	00	179,354	86				19,355	14	
OTHER CHARGES										
2. Transport & Travelling	1,255	00	1,034	66				220	34	
3. Miscellaneous	2,150	00	1,650	38				499	62	
4. Civil Service Examination	200	00	37	20				162	80	
EXTRAORDINARY										
5. Training Materials & Equipment	1,000	00						1,000	00	
	203,315	00	182,077	10				21,237	90	
Net under the Estimate								21,237	90	
44. PUBLIC WORKS DEPARTMENT.										
1. Personal Emoluments	1,079,567	00	1,023,702	64				55,864	36	1 00
OTHER CHARGES										
2. Travelling Expenses	120,000	00	115,124	70				4,875	30	
3. Upkeep of Motor Cars & Station waggons	10,300	00	9,219	10				1,080	90	
4. Materials & Instruments—Drawing & Surveying	16,000	00	15,752	67				247	33	
5. Miscellaneous Expenses, Government House, New Amsterdam & Jurors' Quarters, Suddie	2,600	00	1,537	67				1,062	33	
6. Miscellaneous	5,400	00	6,498	13						
7. Expenses of Trainees, Technical Institute	2,400	00	5,370	07	1,098	13*				
8. Registers, Accounting Forms & Servicing of Accounting Machines	2,000	00	1,438	51				561	49	
9. Periodicals & Publications	1,500	00	1,201	25				298	75	
10. Repairs to Typewriters & Adding Machines	1,500	00	1,126	39				373	61	
11. Hydrographic Surveys —										
a. Survey Stores & Equipment	3,000	00	2,481	18				518	82	
b. Running & Maintenance Expenses Etc. Launches	30,000	00	28,369	16				1,630	84	
12. Engineering Surveys	22,000	00	20,952	82				1,047	18	
13. Land & Water Transport	4,000	00	3,454	63				545	37	
<i>Carried Forward</i>	1,300,267	00	1,236,228	92	4,068	20		68,106	28	1 00

STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	1,300,267	00	1,236,228	92	4,068	20	68,106	28		100
44. PUBLIC WORKS DEPARTMENT—Contd EXTRAORDINARY										
14. Purchase of Motor Vehicles	11,700	00					11,700	00		
	1,311,967	00	1,236,228	92	4,068	20	79,806	28		1 00
Deduct over the Estimate							4,068	20		
Net under the Estimate							75,738	08		
44A. PUBLIC WORKS & SEA DEFENCES —ANNUALLY RECURRENT.										
1. Maintenance & Reconditioning of Public Buildings	800,000	00	825,634	22	25,634	22*				
2. Lighting Sea Wall, Camp Road & Vlissingen Road	5,000	00	3,938	07			1,061	93		
3. Maintenance of Artesian Wells & Distribution Lines	60,000	00	71,568	14	11,568	14*				
4. Burial Grounds	2,000	00	779	16			1,220	84		
5. Furniture	20,000	00	22,597	61	2,597	61			6,000	00
6. Historic Sites, Ancient Buildings & Landmarks	1,200	00	581	14			618	86		
7. Plant, Tools, Carts, Etc.	22,000	00	19,921	80			2,078	20		
8. Rifle Ranges	1,000	00	896	60			103	40		
9. Water Transport Suspense A/C	30,000	00	34,314	18	4,314	18			5,000	00
10. Maintenance of Compounds & Paths	75,000	00	79,336	11	4,336	11*				
11. Maintenance of Trenches, Government Lands, Georgetown	4,000	00	4,347	80	347	80*				
12. Maintenance of Drainage Outfall, Public Works Department Yard & Electric Pumps	3,250	00	2,813	61			436	39		
13. Electric Power & Lighting of Buildings	56,000	00	66,161	99	10,161	99*				
14. Roads	1,640,000	00	1,738,249	30	98,249	30			180,000	00
15. Rivers, Creeks, Interior Trails, Stellings Etc.	94,000	00	87,307	28			6,692	72	15,000	00
16. Unallocated Stores	1	00	105,530	61	105,529	61*				
17. Workshop Suspense A/C	1,000	00	4,964	68	3,964	68*				
18. Lorry Transportation—Recurrent Services	240,000	00	249,687	96	9,687	96*				
19. Atkinson Field, Maintenance of	235,000	00	237,063	11	2,063	11*				
20. Stone Crushing Plant—Ruimveldt Suspense A/c	5,000	00	10,049	86	5,049	86*				
21. Maintenance, River Defences	32,000	00	31,590	44			409	56		
22. Sea Defences	418,500	00	404,919	26			13,580	74	15,000	00
23. Maintenance of Sluices	5,000	00	3,355	29			1,644	71		
24. Maintenance & Operation of Overhead Tanks, Government Quarters	5,000	00	7,500	06	2,500	06*				
25. Maintenance & Operation Roads Laboratory	4,500	00	3,609	62			890	38		
	3,759,451	00	4,016,717	90	286,004	63	28,737	73	221,000	00
Deduct under the Estimate					28,737	73				
Net over the Estimate					257,266	90				
45. REGISTRATION—BIRTHS, Etc.										
1. Personal Emoluments	45,399	00	47,725	41	2,326	41			2,951	00
OTHER CHARGES										
2. Transport & Travelling	1,270	00	355	47			914	53		
3. Fees, Divisional Registrars, Marriage Officers, Superintendent Registrars & Transcribers of Certificates	15,500	00	14,814	70			685	30	3,902	00
4. Miscellaneous	1,350	00	1,124	15			225	85		
5. Photographic Supplies	800	00	763	15			36	85		
EXTRAORDINARY										
6. Purchase of Equipment			446	16	446	16			447	00
	64,319	00	65,229	04	2,772	57	1,862	53	7,300	00
Deduct under the Estimate					1,862	53				
Net over the Estimate					910	04				
45A. REGISTRATION BIRTHS, ETC. IMMIGRATION DEPARTMENT										
1. Personal Emoluments	20,892	00	20,805	00			87	00		
OTHER CHARGES										
2. Transport & Travelling	750	00	308	78			441	22		
3. Miscellaneous	300	00	184	01			115	99		
	21,942	00	21,297	79			644	21		
Net under the Estimate							644	21		

STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
46. SOCIAL ASSISTANCE										
1. Personal Emoluments	279,541	00	271,906	08			7,634	92	7,000	00
OTHER CHARGES										
2. Transport & Travelling	25,800	00	22,024	61			3,775	39		
3. Miscellaneous	1,500	00	1,499	71				29		
4. Dietary	110,200	00	103,543	01			6,656	99		
5. Tobacco & Extras	5,000	00	4,981	50				18 50		
6. Clothing & Bedding	10,000	00	11,023	85	1,023	85			1,240	00
7. Uniform for Nurses & Servants	7,000	00	6,067	59			932	41		
8. Fuel, Light & Sanitation	8,800	00	8,423	11			376	89		
9. Furniture & Equipment	700	00	631	26			68	74		
10. Funerals	2,500	00	2,177	54			322	46		
11. Meals for Nurses	14,500	00	13,821	36			678	64		
12. Upkeep of Grounds	1,000	00	464	52			535	48		
13. For the Support of the Destitute	900,000	00	774,669	40			125,330	60		
14. Conveyance of Mental Patients & Lepers	1,500	00	891	01			608	99		
15. Grant to Ursuline Convent for St. Ann's Orphanage	2,800	00	2,800	00						
16. Grant to Plaisance Orphanage for Boys	2,000	00	2,000	00						
17. Grant to Dharam Sala	10,000	00	13,000	00	3,000	00			3,000	00
18. Grant to African Development Association	100	00	125	00	25	00			25	00
EXTRAORDINARY										
19. Purchase of Equipment	7,800	00	7,821	20	21	20*				
OTHER CHARGES										
20. Old Age Pensions	1,435,000	00	1,388,623	60			46,376	40		
	2,825,741	00	2,636,494	35	4,070	05	193,316	70	11,265	00
Deduct over the Estimate							4,070	05		
Net under the Estimate							189,246	65		
47. SUPREME COURT & DEEDS REGISTRY										
1. Personal Emoluments	287,666	00	294,104	41	6,438	41*			3,001	00
OTHER CHARGES.										
2. Travelling Expenses	10,000	00	11,442	68	1,442	68*				
3. Travelling & Subsistence Expenses of Court	5,000	00	4,883	25			116	75		
4. Expenses of Jurors	50,000	00	34,817	59			15,182	41		
5. Witnesses' Expenses	26,000	00	15,663	01			10,336	99		
6. Fees to Council	4,000	00	1,232	08			2,767	92		
7. Law Library	2,400	00	4,000	00	1,600	00			1,600	00
8. Expenses, Federal Supreme Court	21,000	00	28,495	69	7,495	69*				
9. Editing Law Reports	303	00	303	00					76	00
10. Miscellaneous	3,100	00	4,018	15	918	15			1,000	00
11. Land Registration, Miscellaneous Expenses	3,000	00	1,292	36			1,707	64		
EXTRAORDINARY										
12. Reprinting of Law Reports & Digests..	11,000	00	6,409	80			4,590	20		
	423,469	00	406,662	02	17,894	93	34,701	91	5,677	00
Deduct over the Estimate							17,894	93		
Net under the Estimate							16,806	98		
48. TRANSPORT & HARBOURS										
1. Net Deficiency Transport Services	1,900,000	00	2,336,353	97	436,353	97			464,306	00
	1,900,000	00	2,336,353	97	436,353	97			464,306	00
Net over the Estimate					436,353	97				
49. VOLUNTEER FORCE.										
1. Personal Emoluments	87,514	00	88,700	34	1,186	34			1,384	00
OTHER CHARGES.										
2. Transport & Travelling	6,350	00	6,888	16	538	16*			269	00
3. Ammunition, Arms & Equipment	5,000	00	4,503	97			496	03		
4. Fuel	600	00	698	93	98	93			105	00
5. Sanitation & Labourers' Tools	250	00	260	80	10	80*				
6. Maintenance — Transport	500	00	491	44			8	56		
7. Miscellaneous	300	00	289	75			10	25		
Carried Forward	100,514	00	101,833	39	1,834	23	514	84	1,758	00

STATEMENT 1B (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings.		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
<i>Brought Forward</i>	100,514	00	101,833	39	1,834	23	514	84	1,758	00
49. VOLUNTEER FORCE—(Cont'd.)										
8. Uniforms	8,000	00	9,033	25	1,033	25				1,200
9. Training Grant	250	00	225	76			24	24		
10. Maintenance of Furniture	240	00	217	05			22	95		
11. Maintenance of Band	400	00	400	00						
12. Upkeep, Haywood Camp, Tacama	1,000	00	972	17			27	83		
	110,404	00	112,681	62	2,867	48	589	86	2,958	00
Deduct under the Estimate					589	86				
Net over the Estimate					2,277	62				
50. LOANS FROM PUBLIC FUNDS										
1. Loans to Local Authorities	150,000	00	121,933	22			28,066	78	3,478	00
2. Loans to University Students	125,000	00	139,501	12	14,501	12*				
3. Temporary Loans to Local Authorities	15,000	00	6,408	56			8,591	44		
4. Loans to Domestic Servants Going to Canada			4,999	00	4,999	00			6,000	00
5. Loans to Mara Settlers for purchase of pure line seed padi			768	44	768	44			1,250	00
6. Loan to B.G. Electricity Corporation									750,000	00
Loans to Farm Workers, U.S.A.			220	00	220	00*				
	290,000	00	273,830	34	20,488	56	36,658	22	760,728	00
Deduct over the Estimate							20,488	56		
Net under the Estimate							16,169	66		
51. COMMODITY CONTROL										
1. Miscellaneous Expenses	115,733	00	144,797	57	29,064	57*				
	115,733	00	144,797	57	29,064	57				
Net over the Estimate					29,064	57				
52. PUBLIC WORKS — NON-RECURRENT.										
1. Revotes	200,000	00	133,480	14			66,519	86		
2. Purchase of Equipment	300,000	00	288,879	38			11,120	62		
3. Alterations at the Medical Department			6,970	16	6,970	16			7,000	00
4. Minor Works & Improvements — Other Government Property			54,542	00	54,542	00*			51,920	00
5. Furniture for Government Offices			39,114	75	39,114	75			40,000	00
6. Furniture for Government Quarters			13,919	81	13,919	81			15,000	00
7. Minor Works & Improvements — Quarters for Government Officers			7,242	28	7,242	28			10,000	00
8. Purchase of Electric Power Hoist & Installation of Pulley System for Oxygen Cylinders, Maternity Ward, Georgetown Hospital			3,000	00	3,000	00			3,000	00
9. Erection of Buildings at Ebini Livestock Station			51	98	51	98			8,500	00
10. Erection of Shed at the Colonial Bond Stelling			4,343	52	4,343	52*			3,030	00
11. Erection of Police Post, Tapakuma Project			3,982	18	3,982	18			7,000	00
12. Alterations to Rum Bond, Kingston			3,381	94	3,381	94			15,500	00
13. Extension of Drainage & Irrigation Head Office, Kingston			44,599	51	44,599	51			45,000	00
14. Clearing of Sussex Street Canal			3,465	23	3,465	23			3,478	00
15. Erection of 2 Houses, Hog Island									16,000	00
16. Alterations to Head Office, Agriculture Department			4,738	16	4,738	16			58,000	00
17. Branch Employment Exchange, Anna Regina			1,599	08	1,599	08			1,600	00
18. Quarters for Rural Midwife at Les Beholden, Black Bush			7,644	30	7,644	30			7,800	00
	500,000	00	620,954	42	198,594	90	77,640	48	292,828	00
Deduct under the Estimate					77,640	48				
Net over the Estimate					120,954	42				

ACCOUNTANT GENERAL
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STATEMENT II

(I)

Statement of Assets and Liabilities as at 31st December, 1961.

	LIABILITIES	ASSETS
Previous Year		Previous Year
<p>\$ 3,377,995.57 Deposits</p> <p>38,005,468.31 Deposits for Investment</p> <p>5,179,054.23 General Revenue Balance Account</p> <p>2,409,800.03 Development Fund</p>	<p>\$ 2,903,046.01</p> <p>38,139,611.35</p> <p>8,221,407.96</p> <p>—</p>	<p>Cash Balances \$ 99,533.97</p> <p>Imprest—Local 720.00 \$ 100,253.97</p> <p style="padding-left: 20px;">Australia</p> <p>2,117,521.05 Accountant General's Account 1,067,380.95</p> <p>86,944.52 Remittances Cr. 3,795.84</p> <p style="text-align: right;">\$ 1,163,839.08</p> <p>4,027,200.00 Joint Consolidated Fund 2,726,400.00</p> <p>394,560.46 Invested Surplus Balances at Market Value 31.12.61 402,097.81</p> <p>6,492,106.97 Advances 5,666,410.26</p> <p>35,640,350.08 Deposits Invested 36,877,690.91</p> <p style="text-align: right;">— Development Fund 2,427,627.26</p>
<u>\$ 48,972,318.14</u>	<u>\$ 49,264,065.32</u>	<u>\$ 49,264,065.32</u>

- (i) There is a contingent liability of \$2,439,041.06 representing the Capital Deficiency of the Post Office Savings Bank at 31st December, 1961.
- (ii) In accordance with Legislative Council Resolution No. 11 dated 19th December 1952, Government has guaranteed repayment of the Capital Debenture Loans of \$4,901,208.79 and Working Capital Advances of \$1,200,000.00 made to the British Guiana Rice Development Company Ltd. The working Capital Advances were repaid on the 15th May, 1962.
- (iii) Government has guaranteed repayment of a loan of \$120,000.00 made by the Colonial Life Insurance Company to the Local Authority of the Newtown Country District. The balance of the loan at 31.12.61 is \$101,709.85.
- (iv) Government has guaranteed short term credit to the limit of \$670,000.00 by Barclays Bank, D.C.O. to Co-operative Societies. The amount on loan to Co-operative Societies at 31.12.61 is \$461,365.17.
- (v) Government has also guaranteed a short term overdraft of \$4,000,000.00 to the B.G. Rice Development Co., Ltd. by Barclays Bank, D.C.O. and Royal Bank of Canada. The overdraft at 31.12.61 was \$1,839,379.10.
- (vi) An amount of \$297,465.90 (unaudited) in respect of under issues from Colonial Development and Welfare Funds at 31.12.61 is due to the Government.
- (vii) Government in July 1961, guaranteed a contract of £1,938,715 (\$9,305,832.00) between A.I.T. (British Guiana) Partnership and British Guiana Electricity Corporation.

C. M. FRASER,
Accountant-General

17 DEC 1962

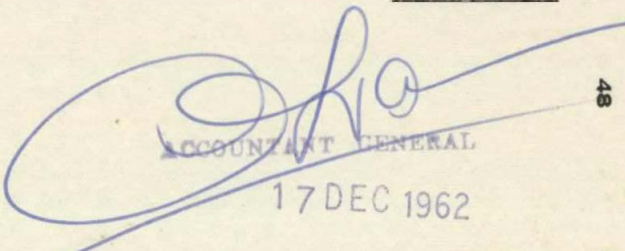
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STATEMENT II (Continued).

(3)

Surplus and Deficit Account, 1961.

Previous Year.				Previous Year.				
\$ 50,691,393.08	To Expenditure ..	..	..	\$ 57,012,962.62	\$ 56,197,586.82	By Revenue ..	..	\$ 60,046,521.22
5,506,193.74	„ Surplus	3,033,558.60				
<u>\$ 56,197,586.82</u>				<u>\$ 60,046,521.22</u>	<u>\$ 56,197,586.82</u>			<u>\$ 60,046,521.22</u>


 ACCOUNTANT GENERAL
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(4)

General Revenue Balance Account, 1961.

To Balance at 31st December, 1961	\$ 8,221,407.96	By Balance at 31st December, 1960	\$ 5,179,054.23
					„ Appreciation of Investments ..	..	..	8,795.13
					„ Surplus and Deficit Account	3,033,558.60
				<u>\$ 8,221,407.96</u>				<u>\$ 8,221,407.96</u>


 ACCOUNTANT GENERAL
 17 DEC 1962

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STATEMENT OF DISTRIBUTION OF BALANCES
AT 31st DECEMBER, 1961.

	Dr.	Cr.
	\$ c.	\$ c.
TREASURY —		
BARCLAYS BANK—		
Balance at Bank	248,591 42	
Cheques Outstanding		241,208 85
Amount brought to Account by the Treasury and not by Bank	16,252 25	
Amount brought to Account by Bank and not by Treasury		6,281 32
ROYAL BANK OF CANADA—		
Balance at Bank	515,917 09	
Cheques Outstanding		264,866 65
Amount brought to Account by Treasury and not by Bank	34,953 58	
Amount brought to A/c by Bank and not by Treasury		3,466 56
TREASURY CASH	138,735 66	
DIRECTOR OF POSTS AND TELECOMMUNICATIONS—		
Barclays Bank—Balance at Bank	211,992 08	
Cheques Outstanding		181,270 65
Amount brought to Account by D.P. & T. and not by Bank	50 90	
Amount brought to Account by Bank and not by D.P. & T.		21,353 75
Cash	440,706 26	
LETHEM—		
Balance at Bank	18,013 61	
Cheques Outstanding		23,529 87
Cash	8,814 68	
NORTH WEST DISTRICT—		
Balance at Bank	10,173 93	
Cheques Outstanding		4,456 91
Cash	9,269 88	
CROWN AGENTS	33 94	
PUBLIC WORKS DEPARTMENT—		
Balance at Bank	316,550 01	
Cheques Outstanding		258,595 18
Amount brought to Account by P.W.D. and not by Bank	38,911 81	
Cash	23,791 55	
DRAINAGE AND IRRIGATION DEPARTMENT—		
Balance at Bank	87,006 56	
Cheques Outstanding		48,225 43
Cash	870 91	
Balance on Accountant General's Account		1,067,380 95
	\$ 2,120,636 12	\$ 2,120,636 12


ACCOUNTANT GENERAL

17 DEC 1962

STATEMENT V.

Statement of Public Debt

A—FUNDED DEBT

(i) External Loans

Legal Authority	Amount Authorised to be raised		Rate of Interest	Amount Outstanding at 31.12.61		Market Price of Sinking funds at 31.12.61	REMARKS
	\$	c.		\$	c.		
Ordinance No. 11 of 1929 .. Inscribed Stock Ord. No. 31 of 1913. Amendment Ord. No. 2 of 1936 ..	14,896,800	00	3	9,600,000	00	2,611,943 73	Loan floated at £98 per cent. on the 24th July, 1929 for a term of 40 years and converted into 3% stock on the 1st August, 1949, repayable on the 1st February, 1980 with the option of redemption at par at anytime on or after 1st Feb., 1975, on giving 3 months' notice. A sinking fund of 2.1% commenced on 1st Feb. 1950. Interest payable on 1st Feb. and 1st August.
do.		432,000	3	432,000	00		
do.		841,920	3	841,920	00		
do.		1,007,623	3	1,007,623	76	1,021,898 35	Stock identical and additional to the above was issued in Oct. 1929 at £99½ per cent. Conversion was effected along with the above issue. Floated at £96 per cent. on the 2nd May, 1934 for a period of 35 years, with an option of redemption at par on or after 1st May, 1959, on giving 3 months' notice. A sinking Fund of 1.6345 per cent. was provided in the U.K. up to Nov. 1935, but reduced as from 1st May, 1936 to 1.46522 per cent. Interests payable on 1st May and 1st November.
Ordinance No. 26 of 1941 ..	3,936,000	00	3¼	3,888,000	00		
Ordinance No. 13 of 1951 ..	10,464,000	00	3½	10,464,000	00	1,772,363 68	\$2,064,000 of the issue was raised by converting at par on 20th Jan., 1942, the 5½% on Ord. 6 of 1916 (17th issue) and the balance was floated on 1st July 1942 at £100½ per cent. The currency of the loan is for 30 years with an option of redemption at par on or after 1st July, 1962 on giving 3 months' notice. Interest payable 1st Jan. and 1st July. A Sinking Fund of 2.1019 per cent. commenced on 1st Jan., 1943.
Ordinance No. 55 of 1955 ..	16,992,000	00	5	16,992,000	00	2,392,963 24	Floated at £97 per cent. on 15th Aug. 1951 for 17 years with the option of redemption at par on or after the 15th Aug., 1966 on giving 3 months' notice. A Sinking Fund of 2 per cent. commenced the 15th Feb. 1952.
						931,248 60	Floated at £96.105 per cent. on 30th April, 1956 for 29 years with the option of redemption at par at anytime after the 15th March, 1980, on giving 3 months' notice. A Sinking Fund of 1 per cent. commenced on 15th Sept., 1956. Interest payable 15th March and 15th September.
						981,437 07	In addition a supplementary sinking fund of 1 per cent. of the loan raised under Ord. 55 of 1955 commenced in 1956.
	46,288	00 00		43,225,543	76	43,225,543 76	9,711,854 67

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[Signature]
ACCOUNTANT GENERAL
17 DEC 1962

STATEMENT II (Continued).

(2)

Public Debt and Sinking Fund Balances at 31st December, 1961.

(a) Public Debt Balances.

Bondholders —				Loan Expenditure			
Ord. No. 6 of 1916	..	\$ 624,100.00		Loan Ord. No. 6 of 1916	..	\$ 9,449,800.00	
Ord. No. 5 of 1945	..	5,000,000.00		Loan Ord. No. 11 of 1929	..	10,032,000.00	
Ord. No. 9 of 1951	..	800,000.00		Loan Ord. No. 11 of 1929	..	841,920.00	
Ord. No. 17 of 1953	..	2,848,050.00		(1934 Loan)	..		
Ord. No. 54 of 1956 (1st issue)	..	3,600,000.00		Loan Ord. No. 11 of 1929	..	1,007,623.76	
Ord. No. 54 of 1956 (2nd issue)	..	5,000,000.00		(1936 Loan)	..		
Ord. No. 13 of 1958	..	300,000.00	\$18,172,150.00	Loan Ord. No. 26 of 1941	..	3,888,000.00	
				Loan Ord. No. 5 of 1945	..	5,000,000.00	
Stockholders —				Loan Ord. No. 9 of 1951	..	800,000.00	
Inscribed Stock —				Loan Ord. No. 13 of 1951	..	10,464,000.00	
Ord. No. 11 of 1929	..			Loan Ord. No. 17 of 1953	..	2,848,050.00	
(Conversion Loan 1949)	..	\$10,032,000.00		Loan Ord. No. 55 of 1955	..	16,992,000.00	
Ord. No. 11 of 1929	..			Loan Ord. No. 54 of 1956 (1st issue)	..	3,600,000.00	
(1934 Loan)	..	841,920.00		Loan Ord. No. 54 of 1956 (2nd issue)	..	5,000,000.00	
Ord. No. 11 of 1929,	..			Loan Ord. No. 13 of 1958	..	300,000.00	
(1936 Loan)	..	1,007,623.76		Loan Ord. No. 9 of 1960	..	2,500,000.00	72,723,393.76
Ord. No. 26 of 1941	..	3,888,000.00		H.M. Government Exchequer Loan			42,400,800.00
Ord. No. 13 of 1951	..	10,464,000.00		Colonial Development and Welfare Fund Loans			1,177,631.62
Ord. No. 55 of 1955	..	16,992,000.00					
Ord. No. 9 of 1960	..	2,500,000.00	45,725,543.76	Barclays Overseas Development Corporation Ltd. Ord. 30 of 1960	..		1,200,000.00
H.M. Government—Exchequer Loan			41,074,857.16				
Colonial Development & Welfare Acts							
1940 and 1945	..	674,255.80	\$105,646,806.72				
Barclays Overseas Development Corporation Ltd.			1,200,000.00				
Redemption of Bonds —							
Loan Ord. No. 6 of 1916			8,825,700.00				
Repayment of H.M. Government Exchequer							
Loan ..			1,325,942.84				
Repayment of Colonial Development and							
and Welfare Loans			503,375.82				
			<u>\$117,501,825.38</u>				
							<u>\$117,501,825.38</u>

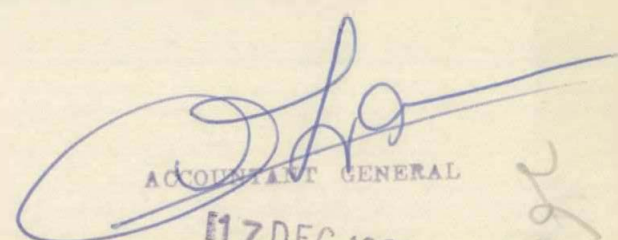
ACCOUNTANT GENERAL

17 DEC 1962

STATEMENT V. — (Cont'd)

(ii) Internal Loans

Legal Authority	Amount authorised to be raised	Amount raised	Interest Rate of	Amount Outstanding at 31.12.61	Market Price of Sinking Funds at 31.12.61	REMARKS																											
	\$ c.	\$ c.		\$ c.	\$ c.																												
Ordinance No. 6 of 1916 as amended by Ordinances No. 9 of 1922 No. 15 of 1922 and No. 20 of 1924	412,600 00*	412,600 00	3	412,600 00	429,399 34	*The original amount authorised by Ord. 6 of 1916 as amended by Ord. 9 of 1922 and 20 of 1924 was \$15. million of which the sum of \$9,449,800 was raised. The sum of \$8,825,700 was redeemed and the following issues were converted into 3 per cent. bonds redeemable at par in 1967 with the option of redemption by Govt. after 10 years from the date of conversion.																											
						<table border="1"> <thead> <tr> <th>Issue</th> <th>Date</th> <th>Amount Redeemed</th> <th>Amount Converted</th> </tr> </thead> <tbody> <tr> <td>145,750</td> <td>1/1/17</td> <td>100,650</td> <td>45,100</td> </tr> <tr> <td>386,500</td> <td>1/6/17</td> <td>206,400</td> <td>180,100</td> </tr> <tr> <td>37,850</td> <td>1/6/17</td> <td>17,600</td> <td>20,250</td> </tr> <tr> <td>35,950</td> <td>1/1/18</td> <td>33,250</td> <td>2,700</td> </tr> <tr> <td>381,850</td> <td>1/6/18</td> <td>262,850</td> <td>119,000</td> </tr> <tr> <td>123,200</td> <td>1/1/28</td> <td>77,750</td> <td>45,450</td> </tr> </tbody> </table>	Issue	Date	Amount Redeemed	Amount Converted	145,750	1/1/17	100,650	45,100	386,500	1/6/17	206,400	180,100	37,850	1/6/17	17,600	20,250	35,950	1/1/18	33,250	2,700	381,850	1/6/18	262,850	119,000	123,200	1/1/28	77,750
Issue	Date	Amount Redeemed	Amount Converted																														
145,750	1/1/17	100,650	45,100																														
386,500	1/6/17	206,400	180,100																														
37,850	1/6/17	17,600	20,250																														
35,950	1/1/18	33,250	2,700																														
381,850	1/6/18	262,850	119,000																														
123,200	1/1/28	77,750	45,450																														
do.	211,500 00*	211,500 00	3½	211,500 00		* Identical with the above, a loan of \$335,100 was floated on 1st Jan., 1929 for a period of 38 years. The sum of \$123,600 was redeemed and the outstanding balance was converted in 1939 into 3½% bonds redeemable at par in 1967 with the option of redemption at anytime after 10 years from the date of conversion.																											
Ord. 5 of 1945	5,000,000 00	5,000,000 00	3½	5,000,000 00	991,572 27	Issued at par on 1/1/46 for a period of 40 years with the option of redemption at anytime on or after 1976. Interest payable 1st Jan., and 1st July. A sinking fund of 1.326 commenced 1st January, 1946.																											
Ord. 9 of 1951	1,500,000 00	800,000 00	3½	800,000 00	289,407 85	Floated on 31st Dec., 1953, for 20 years with the option of redemption after 15 years on giving 6 months' notice. A sinking fund of 4.4045 per cent. commenced 1st July, 1954. Interest payable 1st Jan., and 1st July.																											
Ord. 17 of 1953	7,200,000 00	1,534,300 00	4½	1,534,300 00	96,419 23	Floated at par 31st Dec., 1956. Redeemable 1st Jan. 1986 with the option of redemption at par on or after 1st Jan., 1966 on giving 6 months' notice. A sinking fund of 2.1239 per cent. commenced 1st Jan. 1959.																											
do.		1,313,750 00	5%	1,313,750 00	56,593 42	A further issue at par on 1st Jan. 1957, identical with the 1st issue. A sinking fund of 2.1239 commenced 1st January, 1960.																											
Ord. 13 of 1958	300,000 00	300,000 00	5½	300,000 00	3,193 47	Floated on 1st Nov., 1958 for 30 years with the option of redemption at anytime after 15 years on giving 6 months' notices. Sinking Fund contributions commenced 1st Nov. 1961. Interest payable 1st May and 1st Nov.																											
Ord. 54 of 1956	42,000,000 00	3,600,000 00	6	3,600,000 00	—	Floated on 1st June, 1959. Redeemable on 1st June, 1979 with the option of redemption on or after 1st June, 1969 on giving 6 months' notice. Sinking Fund contributions will commence 1st June, 1962.																											
		5,000,000 00	5½	5,000,000 00	—	A further issue at 98 per cent. on 1st Dec., 1959. Redeemable at par 1st Dec., 1979 with the option of redemption at par on or after 1st Dec., 1969 on giving 6 months' notice. Sinking Fund contributions will commence 1st Dec., 1962.																											
Ord. 9 of 1960	71,800,000 00	2,500,000 00	6½	2,500,000 00	—	Floated at par on 1st December, 1961 and redeemable at par on 1st December, 1981 with the option of redemption on or after 1st December, 1971 on giving 6 months' notice. Sinking Fund contribution will commence not later than 1st December, 1964. Interest payable 1st June and 1st December.																											
	128,424,100 00	20,672,150 00		20,672,150 00	1,866,585 58																												
Total Funded Debt.	174,712,900 00	63,897,693 76		63,897,693 76	14,578,440 25																												


 ACCOUNTANT GENERAL
 17 DEC 1962

STATEMENT V.—(Cont'd)

Statement of Public Debt

B—UNFUNDED DEBT

(iii) Colonial Development and Welfare Loans

Description	Amount Authorised	Amount Received	Amount Repaid	Amount Outstanding	REMARKS
D110 Improvement of Local Broadcasting ..	\$ c. 6,240 00	\$ c. 6,240 00	\$ c. 6,240 00	\$ c. —	Raised by 2 issues in 1944 & 1945. Repaid in full.
D446 & A (i) Purchase of Rice Mill	837,600 00	837,600 00	332,592 58	505,007 42	(i) \$656,880 raised by 10 issues over the period 1945—1950. Repayable by 20 equated annuities at 3½% from 1/1/56. (ii) \$180,720 raised by 4 issues over the period 1945—1950. Free of interest for 3 years and thereafter repayable by 10 equated annuities at 3½%.
(ii) Rice Cultivation Mahaicony/Abary					
D537 Rural Housing Development	46,876 80	37,108 44	21,626 72	15,481 72	Raised by 10 issues over the period 1945—1956. Repayable by 20 equated annuities at 3%.
D545 & A Corentyne Drainage & Irrigation Block III	247,560 00	246,960 00	115,853 56	131,106 44	Raised by 12 issues over the period 1946—1952. Free of interest for 5 years and thereafter by 15 equated annuities at 3½%.
D546 Drainage & Irrigation—Bloomfield/Whim	50,702 40	49,723 18	27,062 96	22,660 22	Raised by 7 issues over the period 1945-1949. Free of interest for 5 years and thereafter by 15 equated annuities at 3½%.
	1,188,979 20	1,177,631 62	503,375 82	674,255 80	


(iv) Other Loans

Description	Amount Authorised	Amount Received	Amount Repaid	Amount Outstanding	REMARKS
H.M. Government Exchequer Loan	\$ c. 26,400,000 00	\$ c. 26,400,000 00	\$ c. 1,183,538 84	\$ c. 25,216,461 16	Raised by 11 issues during 1958 & 1959. Repayable by 25 equated annuities at interest varying between 5½% & 6%.
do.	19,200,000 00	16,000,800 00	142,404 00	15,858,396 00	Raised by 8 issues during 1960 and 1961. Repayable by 25 equated annuities at interest between 5½% & 7%.
Barclays Overseas Development Corporation Co., Ltd.	1,200,000 00	1,200,000 00	—	1,200,000 00	Raised on 31/12/60 under Ord. 30 of 1960 to be applied towards the purchase of all issued shares of the Demerara Electric Co. Ltd. with interest at 7% payable quarterly on the last days of March, June, September and December each year. Repayable in one amount at the expiration of ten years.
	46,800,000 00	43,600,800 00	1,325,942 84	42,274,857 16	

Summary

Description	Amount Authorised	Amount Raised	Amount Repaid	Amount Outstanding
(i) Funded Debt.	\$ c. 174,712,900 00	\$ c. 63,897,693 76	\$ c. —	\$ c. 63,897,693 76
(ii) Colonial Development & Welfare Loans ..	1,188,979 20	1,177,631 62	503,375 82	674,255 80
(iii) Other Loans	46,800,000 00	43,600,800 00	1,325,942 84	42,274,857 16
	222,701,879 20	108,676,125 38	1,829,318 66	106,846,806 72

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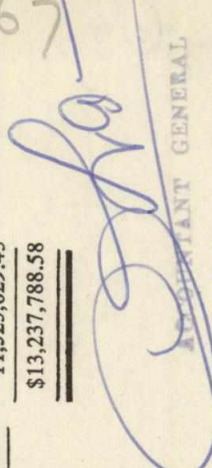
STATEMENT II (Continued).

(2)

Public Debt and Sinking Fund Balances at 31st December, 1961.

(b) Sinking Fund Balances.

Previous Year	Sinking Funds	Previous Year	Sinking Fund — Investments
\$ 432,031.47	Bonds — Loan Ord No. 6 of 1916 .. \$ 457,793.23	\$ 432,031.47	Bonds — Loan Ord. No. 6 of 1916 .. \$457,793.23
1,154,972.72	Loan Ord. No. 5 of 1945 .. 1,256,965.90	1,154,972.72	Loan Ord. No. 5 of 1945 .. 1,256,965.90
			<u>\$ 1,714,759.13</u>
2,857,846.35	Inscribed Stock — Ord. No. 11 of 1929 Conversion Loan, 1949 .. 3,223,362.39	2,857,846.35	Inscribed Stock — Ord. No. 11 of 1929 Con- version Loan, 1949 .. 3,223,362.39
1,096,621.36	Ord. No. 11 of 1929 (1934 & 1936 Loans) .. 1,157,065.64	1,096,621.36	Ord. No. 11 of 1929 (1934 & 1936 Loans) .. 1,157,065.64
1,884,493.64	Ord. No. 26 of 1941 .. 2,050,384.78	1,884,493.64	Ord. No. 26 of 1941 .. 2,050,384.78
2,168,614.20	Ord. No. 13 of 1951 .. 2,477,376.74	2,168,614.20	Ord. No. 13 of 1951 .. 2,477,376.74
253,713.98	Ord. No. 9 of 1951 .. 303,402.80	253,713.98	Ord. No. 9 of 1951 .. 303,402.80
66,451.36	Ord. No. 17 of 1953 (1st issue)	66,451.36	Ord. No. 17 of 1953 (1st issue)
28,627.08	Ord. No. 17 of 1953 (2nd issue)	28,627.08	Ord. No. 17 of 1953 (2nd issue)
861,349.70	Ord. No. 55 of 1955 .. 1,069,441.52	861,349.70	Ord. No. 55 of 1955 .. 1,069,441.52
—	Ord. No. 13 of 1958 .. 3,266.34	—	Ord. No. 13 of 1958 .. 3,266.34
856,792.18	Supplementary .. 1,078,244.00	856,792.18	Supplementary .. 1,078,244.00
<u>\$11,661,514.04</u>		<u>\$11,661,514.04</u>	
			<u>\$13,237,788.58</u>
			<u>\$13,237,788.58</u>


 ACCOUNTANT GENERAL
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STATEMENT II — (Continued).

(6)

Statement of Special Funds, etc., Deposited in the Public Treasury.

NAME OF ACCOUNT	Balance of Deposit Account (1.1.61)		Add Receipts		Sub Total		Deduct Payments		Sub Total		Add Appreciation of Investments		Less Depreciation of Investments		Balance of Deposit Account (31.12.61)		Investments held at Market Price		Cash in Hands of Accountant General		Balance at 31.12.61	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
Amerindian Purposes Fund	27,292	83	12,424	21	39,717	04	4,613	51	35,103	53	155	86	—	—	35,259	39	22,386	54	12,872	85	35,259	39
Blair Scholarship Fund	4,590	74	296	60	4,887	34	233	50	4,653	84	—	—	703	34	3,950	50	3,782	40	168	10	3,950	50
Bequests to Poor	1,607	94	45	45	1,653	39	—	—	1,653	39	—	—	—	—	1,653	39	1,562	93	90	46	1,653	39
B.G. Loan Stamp Duty Account	21,095	35	3,309	86	24,405	21	6,352	02	18,053	19	1,266	16	—	—	19,319	35	20,577	13	Dr. 1,257	78	19,319	35
Development Trust Fund	17,050	32	—	—	17,050	32	—	—	17,050	32	—	—	—	—	17,050	32	—	—	17,050	32	17,050	32
Garnett Memorial Fund	1,984	67	47	25	2,031	92	—	—	2,031	92	—	—	—	—	2,031	92	1,650	00	381	92	2,031	92
Immigration Funds Amalgamated	171,688	53	34,570	16	206,258	69	1,933	37	204,325	32	1,733	90	—	—	206,059	22	149,486	20	56,573	02	206,059	22
Leprosy Relief Fund	99	16	2	85	102	01	—	—	102	01	—	—	—	—	102	01	102	01	—	—	102	01
Mitchell Trust Fund	42,547	33	2,437	74	44,985	07	1,137	00	43,848	07	—	—	5,147	25	38,700	82	32,542	91	6,157	91	38,700	82
Nurses' Hostel Fund	19	81	45	—	20	26	—	—	20	26	—	—	—	—	20	26	20	26	—	—	20	26
Percival Memorial Fund	540	89	35	24	576	13	29	62	546	51	—	—	88	15	458	36	423	12	35	24	458	36
Post Office Savings Bank	18,734,074	20	11,900,629	24	30,634,703	44	12,813,292	57	17,821,410	87	116,486	67	—	—	17,937,897	54	16,978,648	70	959,248	84	17,937,897	54
Shannon Bequest	1,405	78	49	05	1,454	83	—	—	1,454	83	—	—	—	—	1,454	83	1,139	83	315	00	1,454	83
Georgetown Mariners Club	2,202	26	66	00	2,268	26	—	—	2,268	26	—	—	—	—	2,268	26	2,268	26	—	—	2,268	26
Emily Baskett Memorial Fund	471	61	8	25	479	86	16	00	463	86	—	—	—	—	463	86	381	22	82	64	463	86
Life Assurance Companies Deposits under Ord. 14 of 1930	278,000	00	—	—	278,000	00	—	—	278,000	00	—	—	—	—	278,000	00	278,000	00	—	—	278,000	00
Motor Vehicles Insurance Ordinance 1937	50,000	00	—	—	50,000	00	—	—	50,000	00	—	—	—	—	50,000	00	50,000	00	—	—	50,000	00
Loan Sinking Fund	11,661,514	04	1,576,274	54	13,237,788	58	—	—	13,237,788	58	—	—	—	—	13,237,788	58	13,237,788	58	—	—	13,237,788	58
Colonial Development and Welfare Schemes	982,593	15	6,458,713	36	7,441,306	51	6,172,031	03	1,269,275	48	—	—	—	—	1,269,275	48	—	—	1,269,275	48	1,269,275	48
Sugar Industry Rehabilitation Fund	5,536,476	43	2,748,425	55	8,284,901	98	3,074,869	84	5,210,032	14	—	—	—	—	5,210,032	14	5,205,971	62	4,060	52	5,210,032	14
Sugar Industry Labour Welfare Fund	6,601,455	33	3,449,222	77	10,050,678	10	2,765,328	28	7,285,349	82	—	—	—	—	7,285,349	82	7,196,947	46	88,402	36	7,285,349	82
<i>Carried Forward</i>	44,136,710	37	26,186,558	57	70,323,268	94	24,839,836	74	45,483,432	20	119,642	59	—	—	45,597,136	05	43,183,679	17	2,413,456	88	45,597,136	05

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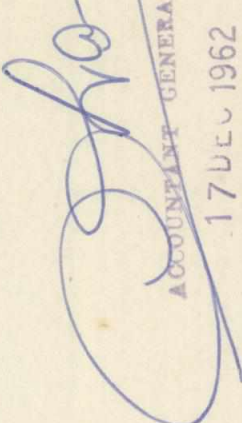
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STATEMENT II — (Continued).

NAME OF ACCOUNT	Balance of Deposit Account (1.1.61)	Add Receipts	Sub Total	Deduct Payments	Sub Total	Add Appreciation of Investments	Less Depreciation of Investments	Balance of Deposit Account (31.12.61)	Investments Held at Market Price	Cash in Hands of Accountant General	Balance at 31.12.61
<i>Brought Forward</i>	\$ 44,136,710 37	\$ 26,186,558 57	\$ 70,323,268 94	\$ 24,839,836 74	\$ 45,483,432 20	\$ 119,642 59	\$ 5,938 74	\$ 45,597,136 05	\$ 43,183,679 17	\$ 2,413,456 88	\$ 45,597,136 05
Sugar Industry Price Stabilisation Fund	4,433,612 15	1,235,340 56	5,668,952 71	704,572 94	4,964,379 77	—	—	4,964,379 77	4,904,024 38	40,355 39	4,964,379 77
Public Officers (Defaults) Reserve Fund	154,049 70	69,745 94	223,795 64	64,811 40	158,984 24	1,603 08	—	160,587 32	88,337 71	72,249 61	160,587 32
Pain Gray Bequest Fund	1,187 25	39 60	1,226 85	31 86	1,194 99	—	—	1,194 99	1,027 48	167 51	1,194 99
Miller Memorial Scholarship Fund	6,047 06	202 25	6,249 31	8 34	6,240 97	—	—	6,240 97	5,077 48	1,163 49	6,240 97
Shares in B.G. Rice Development Co. Ltd.	1,838,000 00	—	1,838,000 00	—	1,838,000 00	—	—	1,838,000 00	1,838,000 00	—	1,838,000 00
Public Officers Insurance Fund and Sundry Deposits	33,068 47	4,970 35	38,038 82	8,176 62	29,862 20	—	—	29,862 20	29,862 20	—	29,862 20
Queen's College Music and Stage Fund	616 34	387 37	1,003 71	406 38	597 33	—	—	597 33	227 01	370 32	597 33
Queen's College Benevolent and Gift Fund	363 44	17 80	381 24	—	381 24	—	—	381 24	269 55	111 69	381 24
Boothoo Memorial Scholarship Fund	22,451 67	60 00	22,511 67	394 62	22,117 05	—	—	22,117 05	21,000 00	1,117 05	22,117 05
Wishart Memorial Prize Fund	572 66	30 60	603 26	—	603 26	—	—	603 26	521 25	82 01	603 26
Sir Alfred Crane Educational Trust Fund	2,140 65	87 30	2,227 95	—	2,227 95	—	—	2,227 95	2,074 95	153 00	2,227 95
Co-operative Societies Audit and Supervision Fund	4,221 27	2,254 24	6,475 51	479 04	5,996 47	—	—	5,996 47	4,569 47	1,427 00	5,996 47
Munition Worker—John O. Lee-A-Yong	123 88	3 60	127 48	—	127 48	—	—	127 48	127 48	—	127 48
New Widows and Orphans' Fund	423,598 27	702,187 08	1,125,785 35	732,953 85	392,831 50	—	—	392,831 50	—	392,831 50	392,831 50
Co-operative Credit Bank Shareholders	11,240 00	—	11,240 00	—	11,240 00	—	—	11,240 00	11,240 00	—	11,240 00
Co-operative Department Friendly Societies Audit and Supervision Fund	—	964 15	964 15	238 00	726 15	—	—	726 15	726 15	—	726 15
Davson Centenary Fund	5,170 59	153 19	5,323 78	20 00	5,303 78	—	46 60	5,257 18	4,715 21	541 97	5,257 18
	51,073,173 77	28,203,002 60	79,276,176 37	26,351,929 79	52,924,246 58	121,245 67	5,985 34	53,039,506 91	50,115,479 49	2,924,027 42	53,039,506 91

SUMMARY

Colonial Development and Welfare	\$ 1,269,275 48
Cash in Hands of Accountant General	1,654,751 94
Total	\$ 2,924,027 42


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STATEMENT VI.

Statement of Investments on 31st December, 1961

Description of Stock				Face Value			Ledger Value (Prior to Adjustment)		Ledger Value (Adjusted to Market Price)	
				£	s.	d.	\$ c.		\$ c.	
INVESTED SURPLUS BALANCES										
Savings Bonds	1960/70	3 %	Stock	104,712	19	5	394,558	46	402,097	81
				Face Value			Ledger Value (Actual Price)		Market Price (Unadjusted)	
SINKING FUNDS										
(a) Debentures — Ord. 6 of 1916 :—				£	s.	d.	\$ c.		\$ c.	
Australia	1965/69	3 3/4 %	Stock	97	10	3	380	30	372	11
do.	1961/64	4 %	"	232	11	0	1,079	26	1,071	59
British Electricity	1967/69	4 1/2 %	"	9,908	6	4	44,007	06	43,755	13
British Guiana	1966/68	3 1/2 %	"	443	9	8	1,700	32	1,628	47
Ceylon	1960/70	5 %	"	1,272	15	1	6,434	30	4,979	01
Conversion	1969	3 1/2 %	"	4,377	19	4	17,993	44	18,072	25
East African High Commission	1966/68	3 1/2 %	"	10,628	15	2	43,513	72	37,498	26
do.	1968/70	3 1/2 %	"	597	0	10	2,709	78	1,905	76
do.	1964/69	4 1/2 %	"	1,258	11	7	5,602	74	4,500	68
Exchequer	1966	5 1/2 %	"	183	19	1	899	52	867	53
Funding	1966/68	3 %	"	13,838	0	11	54,074	42	55,462	89
do.	1959/69	3 %	"	761	11	3	2,958	00	3,034	07
Jamaica	1958/68	3 1/2 %	"	1,083	6	8	4,570	46	4,134	00
London County Consolidated	1958/68	3 1/2 %	"	414	19	11	1,724	36	1,693	18
do.	1962/67	3 %	"	1,169	12	11	4,762	20	4,828	30
Mauritius	1965/68	3 1/2 %	"	4,724	14	6	17,491	74	17,349	19
Nigeria	1964/66	3 1/2 %	"	4,742	7	2	20,092	18	19,690	27
New Zealand	1960/64	3 1/2 %	"	2,769	8	0	13,166	65	12,562	00
do.	1966/68	3 %	"	1,597	6	6	6,604	34	6,287	07
Northern Rhodesia	1955/65	3 1/2 %	"	502	15	5	2,096	56	2,099	57
New Zealand	1962/65	3 1/4 %	"	353	16	11	1,537	10	1,537	10
Palestine	1962/67	3 %	"	3,512	2	6	13,591	92	14,413	76
Savings Bonds	1955/65	3 %	"	16,134	2	1	72,982	18	70,086	55
do.	1960/70	3 %	"	25,234	4	5	111,867	90	96,899	41
do.	1964/67	2 1/2 %	"	178	6	5	668	70	727	55
Uganda	1966/69	3 1/2 %	"	1,165	7	7	5,284	08	3,943	64
				107,183	1	6	457,793	23	429,399	34
(b) Inscribed Stock — Ord. 11 of 1929, 1934 & 36 Loans)				£	s.	d.	\$ c.		\$ c.	
Australia	1965/69	3 1/4 %	Stock	22,659	11	3	92,958	76	86,468	89
British Guiana	1959/69	3 %	"	9,478	8	1	40,055	48	32,984	85
Basutoland	I.C.L. 1970	3 1/2 %	"	2,491	15	9	11,541	96	8,013	59
British Electricity	1967/69	4 1/2 %	"	13,228	3	7	59,287	48	58,415	64
Chesterfield	1964/69	3 %	"	2,997	6	8	14,477	12	11,725	57
Cyprus	1969/71	3 1/2 %	"	23,407	1	7	94,322	10	82,580	18
Conversion	1969	3 1/2 %	"	8,760	9	10	36,148	52	36,163	31
East Africa High Commission	1966/68	3 1/2 %	"	14,697	5	11	54,371	60	51,852	06
do.	1968/70	3 1/2 %	"	4,756	7	0	20,958	34	15,182	27
do.	1964/69	4 1/2 %	"	11,026	1	10	47,389	12	39,429	30
do.	1968/71	4 %	"	9,566	18	2	44,737	36	31,915	21
Gold Coast	1960/70	4 1/2 %	"	5,572	19	7	29,210	12	22,069	00
Hull	1960/70	3 1/2 %	"	3,241	1	11	16,139	44	12,523	59
Kenya	1961/71	4 1/2 %	"	5,961	15	7	28,837	22	21,033	16
Liverpool	1960/70	3 1/2 %	"	363	13	2	1,437	90	1,405	18
London County Consolidated	1958/68	3 1/2 %	"	7,425	4	11	30,417	06	30,295	00
Mauritius	1965/68	3 1/2 %	"	1,107	1	7	4,178	12	4,065	19
Northern Rhodesia	1965/70	4 1/2 %	"	1,420	6	4	6,658	22	4,942	70
Savings Bonds	1960/70	3 %	"	90,777	8	11	388,634	62	348,585	39
St. Lucia	1965/70	3 1/4 %	"	3,477	10	0	14,688	96	12,602	46
Swansea	1960/70	3 1/2 %	"	3,841	19	1	15,214	14	14,845	31
Trinidad	1967/71	3 %	"	1,570	5	11	6,793	42	5,389	26
Uganda	1966/69	3 1/2 %	"	26,421	15	3	98,608	58	89,411	24
				274,250	11	11	1,157,065	64	1,021,898	35
(c) Inscribed Stock — Ord. 26 of 1941				£	s.	d.	\$ c.		\$ c.	
Australia	1964/74	3 1/4 %	Stock	8,247	6	1	41,078	40	28,304	75
British Guiana	1962/72	3 1/4 %	"	50,997	11	7	179,862	00	160,336	39
British Electricity	1968/73	3 %	"	57,849	11	10	211,403	48	208,258	53
British Transport	1968/73	3 %	"	5,156	2	10	20,494	28	18,562	11
British Honduras	I.C.L. 1973	4 1/4 %	"	7,641	17	11	36,039	18	24,530	49
British Gas	1969/72	4 %	"	100,523	16	3	415,268	98	407,724	58
Bechuanaland	I.C.L. 1976	5 3/4 %	"	14,010	17	0	66,747	70	49,472	31
British Honduras	I.C.L. 1973	6 1/2 %	"	11,865	17	9	56,101	92	47,558	48
Cyprus	1969/71	3 1/2 %	"	3,912	1	9	15,209	74	13,801	84
Conversion	1971	5 %	"	281	1	6	1,001	76	1,018	62
East Africa High Commission	1968/71	4 %	"	13,773	4	2	58,819	42	60,161	37
do.	1972/74	4 %	"	5,068	12	11	19,814	16	16,909	00
Essex	1960/70	3 1/2 %	"	1,439	12	9	6,956	82	4,318	91
Federated Malay States	1960/70	3 %	"	725	5	6	2,885	14	2,802	46
Grimsby	1962/72	3 1/2 %	"	801	5	9	3,904	98	3,019	25
do.	1962/72	5 %	"	2,600	0	0	13,932	24	9,734	40
Jamaica	1968/73	3 1/2 %	"	803	8	10	3,697	44	3,451	59
Kenya	1961/71	4 1/2 %	"	19,749	15	3	90,219	92	67,307	19
Northern Rhodesia	1970/72	3 1/2 %	"	8,458	8	10	33,942	40	29,841	38
Savings Bonds	1960/70	3 %	"	45,601	14	1	187,700	28	138,993	99
Tanganyika	1970/73	3 1/2 %	"	32,746	17	2	160,234	32	125,747	94
do.	1970/73	3 1/2 %	"	37,003	8	2	144,131	48	109,234	06
do.	1967/72	4 1/4 %	"	37,831	11	9	160,591	70	124,390	26
Trinidad	1967/71	3 %	"	22,439	15	7	77,044	42	77,013	32
Uganda	1968/73	4 3/4 %	"	3,522</						

STATEMENT VI.—(Continued)

Statement of Investments on 31st December, 1961.

Description of Stock				Face Value			Leger Value (Actual Price)		Market Price (Unadjusted)			
				£	s.	d.	\$	c.	\$	c.		
SINKING FUND—(Cont'd.)												
(d) Debentures — Ord. 5 of 1945												
Australia	1981/83	6 %	Stock	1,249	4	6	5,599	02	5,666	48		
British Transport	1978/88	3 %	"	14,434	0	6	47,613	08	39,145	08		
Bechuanaland	I.C.L. 1983	6½ %	"	22,350	0	0	105,670	80	83,209	05		
British Guiana	1980/85	5 %	"	1,882	16	9	7,238	88	6,145	58		
East Africa High Commission	1980/84	5½ %	"	32,957	12	1	127,697	66	105,200	67		
do.	1977/83	5¾ %	"	16,916	16	2	62,194	36	56,434	47		
Kenya	1978/82	5 %	"	2,407	13	5	11,058	44	7,685	29		
Southern Rhodesia	1980/85	3½ %	"	19,018	14	5	68,474	56	41,536	89		
do.	1987/92	4½ %	"	78,915	7	11	369,244	78	213,747	35		
Treasury	1986/89	5 %	"	107,285	1	1	444,221	72	424,848	81		
Joint Consolidated Fund				297,317	6	10	1,249,013	30	983,619	67		
				1,656	15	10	7,952	60	7,952	60		
				298,974	2	8	1,256,965	90	991,572	27		
(e) Inscribed Stock — Ord. 11 of 1929 (Conv. Loan 1949)												
British Electricity	1976/79	3½ %	Stock	36,109	8	10	145,905	60	122,194	35		
British Guiana	1975/80	3 %	"	110,421	15	4	325,846	82	294,163	55		
British Electricity	1974/79	4½ %	"	2,571	12	11	12,047	12	9,875	12		
Bechuanaland	I.C.L. 1980	5¾ %	"	50,729	0	4	203,912	90	167,557	94		
do.	I.C.L. 1978	6¼ %	"	51,523	0	0	243,600	74	197,693	75		
Cayman Islands	I.C.L. 1981	6¼ %	"	8,066	18	8	36,785	22	34,921	75		
Basutoland	I.C.L. 1978	6¼ %	"	31,760	4	10	151,686	92	121,864	05		
East Africa High Commission	1980/84	5½ %	"	20,176	14	11	95,414	09	64,404	17		
do.	1977/83	5¾ %	"	1,686	4	7	8,093	90	5,625	26		
Grenada	1976/78	6 %	"	136	9	9	626	06	576	52		
Jamaica	1973/78	4¼ %	"	12,245	18	5	58,373	08	43,203	61		
do.	1978/80	6¼ %	"	60,352	11	8	283,777	14	256,377	77		
Kenya	1973/78	3½ %	"	12,059	7	7	57,617	64	30,968	49		
do.	1971/78	4½ %	"	97,619	17	10	415,592	04	302,231	18		
do.	1978/82	5 %	"	7,015	4	0	30,314	38	22,392	52		
Nyasaland	1971/78	4½ %	"	23,056	18	1	91,275	48	68,063	98		
Treasury	1977/80	3½ %	"	57,369	15	6	251,313	14	191,385	57		
do.	1979/81	3½ %	"	166,235	5	5	646,753	08	554,560	86		
Tanganyika	1978/82	5¾ %	"	28,214	7	2	138,729	72	98,185	97		
Joint Consolidated Fund				777,350	15	7	3,197,665	07	2,586,246	41		
				5,353	12	2	25,697	32	25,697	32		
				782,704	7	9	3,223,362	39	2,611,943	73		
(f) Inscribed Stock — Ord. 13 of 1951												
Australia	1961/66	3½ %	Stock	524	7	6	2,243	28	2,227	55		
do.	1965/69	3½ %	"	575	16	0	2,230	08	2,197	25		
British Electricity	1967/69	4½ %	"	41,360	17	8	180,227	58	182,649	66		
British Guiana	1966/68	3½ %	"	160,756	6	5	599,066	30	590,297	21		
Belfast	1963/66	2¾ %	"	1,347	15	7	5,644	50	5,595	98		
Conversion	1969	3½ %	"	39,702	9	7	159,016	33	163,891	83		
Ceylon	1960/70	5 %	"	68	3	9	275	34	266	75		
East Africa High Commission	1968/70	3½ %	"	1,588	14	2	6,399	10	5,071	16		
do.	1964/69	4½ %	"	36,879	3	5	151,745	96	131,879	91		
do.	1966/68	3½ %	"	103,431	12	8	387,156	24	364,906	80		
Funding	1966/68	3 %	"	66,090	5	10	264,051	96	264,889	89		
Gold Coast	1960/70	4½ %	"	570	3	10	2,798	50	2,257	96		
Hull	1964/69	3 %	"	2,666	18	3	10,360	96	10,304	95		
London County Consolidated	1958/68	3½ %	"	8,707	8	3	35,670	80	35,526	24		
Mauritius	1965/68	3½ %	"	9,790	10	2	41,458	24	35,950	75		
New Zealand	1966/68	3 %	"	9,858	17	2	39,881	66	38,804	47		
Northern Rhodesia	1965/70	4½ %	"	4,781	2	8	23,145	58	16,638	34		
Palestine	1962/67	3 %	"	1,540	3	9	5,960	52	6,320	93		
Savings Bonds	1960/70	3 %	"	99,468	16	3	378,353	01	381,960	24		
Southern Rhodesia	1958/68	4½ %	"	2,774	15	6	11,146	26	10,988	10		
St. Lucia	1967/68	6 %	"	470	2	3	2,231	16	2,109	86		
Trinidad	1958/68	3½ %	"	1,724	18	1	7,200	94	6,665	03		
Uganda	1966/69	3½ %	"	38,877	15	5	161,112	44	131,562	38		
				£ 633,557	4	2	\$ 2,477,376	74	\$ 2,392,963	24		
(g) Debentures — Ord. 9 of 1951												
British Gas	1969/72	4 %	Stock	21,944	18	7	93,224	52	89,008	63		
British Honduras	I.C.L. 1973	6¼ %	"	3,772	18	1	17,838	30	15,121	60		
Cyprus	1969/71	3½ %	"	652	5	8	2,198	14	2,301	26		
Conversion	1971	5 %	"	16,358	15	10	71,706	16	71,455	20		
Ceylon	1960/70	5 %	"	4,807	13	2	18,374	88	18,807	56		
East African High Commission	1968/71	4 %	"	7,255	4	6	25,373	40	24,203	43		
Grimsby	1962/72	5 %	"	137	2	7	631	06	589	11		
Kenya	1961/71	4½ %	"	7,183	5	7	28,356	14	25,342	61		
New Zealand	1972	6 %	"	4,444	9	8	19,946	84	20,480	18		
Swaziland	I.C.L. 1971	5¾ %	"	3,970	0	1	18,770	18	15,066	17		
Savings Bonds	1960/70	3 %	"	147	15	0	547	86	567	36		
Swansea	1060/70	3½ %	"	552	13	10	2,132	28	2,135	60		
Trinidad	1967/71	3 %	"	943	2	8	3,276	32	3,236	83		
Uganda	1968/73	4½ %	"	224	2	8	1,026	72	747	71		
				£ 72,394	7	11	\$ 303,402	80	\$ 289,063	45		
(h) Debentures — Ord. 17 of 1953 (1st issue)												
British Transport	1978/88	3 %	Stock	24	9	10	65	98	66	42		
East Africa High Commission	1977/83	5¾ %	"	283	13	6	980	38	946	43		
do.	1980/84	5½ %	"	13,103	5	10	45,945	72	41,825	71		
Southern Rhodesia	1980/85	3½ %	"	785	10	3	2,142	94	1,715	56		
Treasury	1986/89	5 %	"	12,642	16	10	49,945	06	50,065	65		
Joint Consolidated Fund				26,839	16	3	99,080	08	94,619	77		
				374	17	9	1,799	46	1,799	46		
				£ 27,214	14	0	\$ 100,879	54	\$ 96,419	23		
(i) Registered Stock — Ord. 55 of 1955												
Australia	1981/83	6 %	Stock	14,813	11	10	66,305	64	67,194	45		
British Guiana	1980/85	5 %	"	88,470	10	9	333,036	30	288,767	83		
Bechuanaland	I.C.L. 1983	6½ %	"	1,510	6	9	7,494	30	5,622	99		
Carried Forward				£ 104,794	9	4	\$ 406,836	24	\$ 361,585	27		

STATEMENT VI.—(Continued)

Statement of Investments on 31st December, 1961.

Description of Stock				Face Value			Ledger Value (Actual Price)		Market Price (Unadjusted)	
				£	s.	d.	\$	c.	\$	c.
SINKING FUND—(Cont'd.)										
Brought Forward				104,794	9	4	406,836	24	361,585	27
East Africa High Commission	1977/83	5¼% Stock	..	69,197	14	11	282,332	92	230,843	68
do.	1980/84	5¼% ..	..	7,545	13	7	32,029	48	24,085	81
Funding	1982/84	5¼% ..	..	67,590	5	1	326,471	78	293,612	06
Kenya	1978/82	5% ..	..	354	13	3	1,420	42	1,132	08
Treasury	1986/89	5% ..	..	2,146	14	3	8,861	96	8,500	98
Joint Consolidated Fund ..				251,629	10	5	1,057,952	80	919,759	88
				2,393	9	8	11,488	72	11,488	72
				254,023	0	1	1,069,441	52	931,248	60
(j) Debentures — Ord. 17 of 1953 (2nd issue)										
				£	s.	d.	\$	c.	\$	c.
British Transport	1978/88	3% Stock	..	5,019	9	8	14,491	14	13,612	84
East Africa High Commission	1980/84	5¼% ..	..	193	16	7	639	64	618	70
do.	1977/83	5¼% ..	..	156	3	9	539	78	521	04
Treasury	1986/89	5% ..	..	6,907	6	9	29,400	42	27,353	06
Tanganyika	1978/82	5¼% ..	..	3,911	8	6	13,658	70	13,611	76
Joint Consolidated Fund				16,188	5	9	58,729	68	55,717	40
				182	10	1	876	02	876	02
				16,370	15	4	59,605	70	56,593	42
(k) Debentures — Ord. 13 of 1958										
				£	s.	d.	\$	c.	\$	c.
British Transport	1972/77	4% Stock	..	858	9	2	3,266	34	3,193	47
(l) Supplementary										
				£	s.	d.	\$	c.	\$	c.
British Electricity	1976/79	3½% Stock	..	22,976	19	4	80,855	94	77,754	06
British Guiana	1980/85	5% ..	..	34,904	12	1	116,993	50	103,928	63
Basutoland	I.C.L. 1978	6¼% ..	..	37,283	17	0	178,067	68	149,050	13
Bechuanaland	I.C.L. 1983	6¼% ..	..	504	6	6	2,502	46	1,877	60
British Guiana	1966/68	3½% ..	..	440	9	1	1,588	28	1,617	35
Conversion	1971	5% ..	..	2,005	3	5	8,869	34	8,758	59
East Africa High Commission	1977/83	5¼% ..	..	18,133	17	9	87,042	66	60,494	65
Funding	1966/68	3% ..	..	630	19	7	2,502	46	2,528	96
do.	1982/84	5¼% ..	..	22,126	13	3	106,047	86	96,118	22
Kenya	1971/78	4½% ..	..	25,806	8	1	99,596	18	79,896	63
London County Consolidated	1958/68	3½% ..	..	24,487	8	3	100,492	72	99,908	64
Malaya	1974/76	3% ..	..	28,037	8	0	90,841	18	94,878	56
Mauritius	1965/68	3½% ..	..	370	14	10	1,332	44	1,361	36
New Zealand	1972	6% ..	..	16,042	15	8	72,000	00	73,925	15
Palestine	1962/67	3% ..	..	2,165	18	9	8,382	18	8,889	01
Savings Bonds	1965/75	3% ..	..	2,452	1	1	8,937	92	8,474	30
Treasury	1979/81	3½% ..	..	24,552	2	5	83,542	16	81,905	88
Joint Consolidated Fund ..				262,921	15	1	1,051,594	56	955,375	72
				5,551	17	8	26,649	04	26,649	04
				268,473	12	9	1,078,244	00	982,024	76
SUMMARY										
				£	s.	d.	\$	c.	\$	c.
(a) Debentures	— Ord. 6 of 1916	..	..	107,183	1	6	457,793	23	429,399	34
(b) Inscribed Stock	— Ord. 11 of 1929 (1934 & 36 loans)	..	..	274,290	11	11	1,157,065	64	1,001,898	35
(c) do.	— Ord. 26 of 1941	..	..	498,909	18	7	2,050,384	78	1,772,363	68
(d) Debentures	— Ord. 5 of 1945	..	..	298,974	2	8	1,256,965	90	991,572	27
(e) Inscribed Stock	— Ord. 11 of 1929 (Conv. Loan 1949)	..	..	782,704	7	9	3,223,362	39	2,611,943	73
(f) do.	— Ord. 13 of 1951	..	..	633,557	4	2	2,477,376	74	2,392,963	24
(g) Debentures	— Ord. 9 of 1951	..	..	72,394	7	11	303,402	80	289,063	45
(h) do.	— Ord. 17 of 1953 (1st issue)	..	..	27,214	14	0	100,879	54	96,419	23
(i) Registered Stock	— Ord. 55 of 1955	..	..	254,023	0	1	1,069,441	52	931,248	60
(j) Debentures	— Ord. 17 of 1953 (2nd issue)	..	..	16,370	15	4	59,605	70	56,593	42
(k) do.	— Ord. 13 of 1958	..	..	858	9	2	3,266	34	3,193	47
(l) Supplementary	..	..	..	268,473	12	9	1,078,244	00	982,024	76
				3,234,914	5	10	13,237,788	58	11,578,683	54
DEPOSITS INVESTED										
				Face Value			Ledger Values (Prior to Adjustment)		Ledger Value (Adjusted to Market Price)	
AMERICAN INDIAN PURPOSES FUND										
				£	s.	d.	\$	c.	\$	c.
Australia	1964/74	3½% Stock	..	293	4	4	1,020	39	1,006	32
do.	1967/71	2¾% ..	..	774	9	11	2,732	42	2,732	42
British Guiana	Ord. 6 of 1916	3% Bonds	..	208	6	8	1,000	00	1,000	00
do.	1975/80	3% Stock	..	347	0	7	816	21	924	49
EAHC	1968/70	3½% ..	..	435	0	9	1,388	64	1,388	64
Federated Malay States	1960/70	3% ..	..	369	5	8	1,391	46	1,391	46
Gold Coast	1963	3% ..	..	371	0	2	1,656	18	1,691	80
Lethem Trade Store			..	1,166	13	4	5,600	00	5,600	00
Sierra Leone	1958/63	3½% ..	..	1,084	7	1	4,762	48	4,788	51
Post Office Savings Bank				5,049	8	6	20,367	78	20,523	64
				388	2	1	1,862	90	1,862	90
				5,437	10	7	22,230	68	22,386	94

STATEMENT VI.—(Continued)

Statement of Investments on 31st December, 1961

Description of Stock	Face Value			Ledger Value (Prior to Adjustment)		Ledger Value (Adjusted to Market Price)	
	£	s.	d.	\$	c.	\$	c.
DEPOSITS INVESTED—(Cont'd.)							
SIR ALFRED CRANE EDUCATION TRUST							
British Guiana 4½% Bonds	354	3	4	1,700	00	1,700	00
Post Office Savings Bank	78	2	3½	374	95	374	95
	432	5	7½	2,074	95	2,074	95
BLAIR SCHOLARSHIP FUND							
British Guiana Ord 5 of 1945 3½% Debentures	41	13	4	200	00	200	00
British Guiana Demerara Railways Permanent Annuities	52	14	6	3,669	66	3,036	96
South Australia 1916 or after 3 % Stock	245	5	9	571	03	500	39
	339	13	7	4,440	69	3,737	35
Post Office Savings Bank	9	7	8½	45	05	45	05
	349	1	3½	4,485	74	3,782	40
BRITISH GUIANA LOAN STAMP DUTY A/C —							
British Guiana 1962/72 3½% Stock	500	0	0	1,500	00	1,572	00
do. 1975/80 3 % "	2,439	16	4	5,738	45	6,499	67
Nigeria 1975/77 3 % "	3,006	10	3	8,586	60	9,019	54
	5,946	6	7	15,825	05	17,091	21
Joint Consolidated Fund	709	14	8	3,406	72	3,406	72
	6,656	1	3	19,231	77	20,497	93
REQUESTS TO POOR							
Post Office Savings Bank	325	12	2½	1,562	93	1,562	93
BAFN GRAY BEQUEST FUND							
Mayor and Town Council, G'town 4 % Bonds	187	10	0	900	00	900	00
Post Office Savings Bank	26	11	2	127	48	127	48
	214	1	2	1,027	48	1,027	48
BASKETT MEMORIAL FUND							
Mayor and Town Council, N.A. 4 % Bonds	62	10	0	300	00	300	00
Post Office Savings Bank	16	18	5	81	22	81	22
	79	8	5	381	22	381	22
BOOTHOO MEMORIAL SCHOLARSHIP							
British Guiana Ord. 5 of 1945 3½% "	4,166	13	4	20,000	00	20,000	00
British Guiana 1969/79 6 % Debentures	208	6	8	1,000	00	1,000	00
	4,375	0	0	21,000	00	21,000	00
COLONY OF BRITISH GUIANA							
British Guiana Rice Development Co. Ltd. Shares	382,916	13	4	1,838,000	00	1,838,000	00
CO-OPERATIVE SOCIETIES AUDIT & SUPERVISION FUND							
Post Office Savings Bank	951	19	5½	4,569	47	4,569	47
CO-OPERATIVE CREDIT BANKS—SHAREHOLDERS							
British Guiana Ord. 6 of 1916 3 % Bonds	2,895	16	8	11,240	00	11,240	00
CO-OP. DEPT-FRIENDLY SOCIETIES AUDIT AND SUPERVISION FUND							
Post Office Savings Bank	151	5	7½	726	15	726	15
DAVSON'S CENTENARY FUND							
British Guiana Ord. 6 of 1916 3 % Bonds	500	0	0	2,400	00	2,400	00
British Guiana Ord. 6 of 1916 3 % Bonds	416	13	4	2,000	00	2,000	00
British Guiana Dem. Railways Permanent Annuities	3	17	8	270	28	223	68
	920	11	0	4,670	28	4,623	68
Post Office Savings Bank	19	1	4½	91	53	91	53
	939	12	4½	4,761	81	4,715	21
GARNETT MEMORIAL FUND							
British Guiana Ord. 6 of 1916 3 % Bonds	52	1	8	250	00	250	00
Mayor & Town Council Ord. 5 of 1949 3½% "	83	6	8	400	00	400	00
British Guiana Ord. 5 of 1945 3½% Bonds	208	6	8	1,000	00	1,000	00
	343	15	0	1,650	00	1,650	00
GEORGETOWN MARINERS CLUB							
Post Office Savings Bank	472	11	1	2,268	26	2,268	26
IMMIGRATION FUNDS AMALGAMATED							
Bradford 1966/68 3 % Stock	2,444	19	9	9,506	11	9,740	83
British Guiana Ord. 5 of 1945 3½% Bonds	10,229	3	4	49,100	00	49,100	00
British Guiana Ord. 6 of 1916 3 % "	458	6	8	2,200	00	2,200	00
Fuoding 1966/68 3 % Stock	102	0	0	399	02	408	82
Kenya 1961/71 4½% "	1,000	0	0	3,384	00	3,528	00
Savings Bonds 1960/70 3 % "	16,732	2	5	63,046	63	64,251	34
Savings Bonds 1963/75 3 % "	5,861	9	3	20,116	54	20,257	21
	36,828	1	5	147,752	30	149,486	20

STATEMENT VI.—(Continued)

Statement of Investments on 31st December, 1961

Description of Stock	Face Value	Ledger Value (Prior to Adjustment)	Ledger Value (Adjusted to Market Price)
	£ s. d.	\$ c.	\$ c.
DEPOSITS INVESTED—(Cont'd.)			
LEPROSY RELIEF FUND			
Post Office Savings Bank	21 5 0½	102 01	102 01
WALTER MITCHELL TRUST FUND			
British Guiana Ord. 6 of 1916 3 % Bonds	83 6 8	400 00	490 00
British Guiana Ord. 6 of 1916 3½% "	104 3 4	500 00	500 00
British Guiana Dem. Railways Perm. Annuities	237 11 5	16,534 93	13,684 08
British Guiana Dem. Railways Perpetual 4 % Stock	2,750 0 0	7,260 00	6,270 00
Mayor and Town Council N.A. 4½% Bonds	208 6 8	1,000 00	1,000 00
South Australia 1916 or after 3 % Stock	4,536 2 1	10,560 05	9,253 65
Post Office Savings Bank	7,919 10 2	36,254 98	31,107 73
	298 19 11	1,435 18	1,435 18
	8,218 10 1	37,690 16	32,542 91
MILLER MEMORIAL SCHOLARSHIP FUND			
Mayor and Town Council N.A. 4 % Bonds	1,041 13 4	5,000 00	5,000 00
Post Office Savings Bank	16 2 10	77 48	77 48
	1,057 16 2	5,077 48	5,077 48
MUNITION WORKER—JOHN O. LEE-A-YONG —			
Post Office Savings Bank	26 11 2	127 48	127 48
NURSES' HOSTEL FUND			
Post Office Savings Bank	4 4 5	20 26	20 26
PERCIVAL MEMORIAL FUND			
British Guiana Dem. Railways Perm. Annuities	7 6 11	511 27	423 12
PUBLIC OFFICERS' (DEFAULTS) RESERVE FUND —			
British Guiana 1966/68 3½% Bonds	250 14 1	860 42	920 59
British Electricity 1967/69 4½% Stock	427 4 10	1,866 19	1,886 70
Conversion 1964 4½% " "	85 13 5	398 30	399 91
do. 1962 4½% " "	267 16 5	1,285 24	1,272 68
do. 1971 5 % " "	106 18 6	449 10	467 05
Exchequer 1966 5½% " "	182 6 7	867 34	859 87
East Africa High Commission 1966/68 3½% " "	1,906 10 8	6,543 22	6,726 25
do. 1968/70 3½% " "	191 3 6	610 23	610 23
do. 1968/71 4 % " "	535 11 4	1,760 94	1,786 65
do. 1972/74 4 % " "	474 7 4	1,445 87	1,423 10
do. 1973/76 4 % " "	356 3 6	1,034 33	1,017 24
Funding 1966/68 3 % " "	7,091 8 7	27,741 67	28,422 45
Kenya 1971/76 2¾% " "	758 6 11	1,838 23	1,838 23
do. 1961/71 4½% " "	1,447 3 7	4,897 25	5,105 65
do. 1971/78 4½% " "	234 6 5	702 96	725 46
Mayor and Town Council N.A. 4½% Bonds	416 13 4	2,000 00	2,000 00
New Zealand 1973/77 3 % Stock	607 13 3	1,983 41	1,925 07
Northern Rhodesia 1965/70 4½% " "	115 6 1	417 86	401 26
Savings Bonds 1955/65 3 % Bonds	232 2 5	986 84	1,008 33
do. 1960/70 3 % " "	3,856 5 0	14,530 35	14,808 00
do. 1965/75 3 % " "	2,727 3 8	9,359 69	9,425 15
Tanganyika 1970/73 3½% Stock	247 19 3	696 28	731 99
do. 1967/72 4¾% " "	712 11 4	2,274 51	2,342 92
Uganda 1966/69 3½% " "	476 8 10	1,566 54	1,612 28
do. 1968/73 4¾% " "	58 3 4	191 25	194 04
Post Office Savings Bank	23,766 2 2	86,308 02	87,911 10
	88 17 6½	426 61	426 61
	23,854 19 8½	86,734 63	88,337 71
PUBLIC OFFICERS' INSURANCE—SUNDRY DEPOSITS			
British Guiana Ord. 17 of 1953 4½% Debentures	145 16 8	700 00	700 00
Barclays Bank	776 15 7½	3,728 55	3,728 55
British Guiana Ord. 17 of 1953 5 % " "	208 6 8	1,000 00	1,000 00
British Guiana 1966/86 4½% " "	104 3 4	500 00	500 00
British Guiana 1967/87 5 % " "	593 15 0	2,850 00	2,850 00
Mayor and Town Council, G'town 4 % Bonds	83 6 8	400 00	400 00
do. 4½% " "	83 6 8	400 00	400 00
Mayor and Town Council, N.A. 4½% " "	416 13 4	2,000 00	2,000 00
Post Office Savings Bank	2,412 3 11½	11,578 55	11,578 55
	3,809 1 10½	18,283 65	18,283 65
	6,221 5 10	29,862 20	29,862 20
POST OFFICE SAVINGS BANK			
Australia 1961/64 4 % Stock	3,080 17 11	14,122 83	14,196 77
do. 1961/66 3½% " "	61,794 13 6	259,537 64	262,503 78
do. 1965/69 3¼% " "	62,197 14 5	237,346 50	237,346 50
do. 1970/75 2½% " "	10,000 0 0	31,440 00	30,960 00
do. 1967/71 2¾% " "	11,847 15 2	41,798 89	41,798 89
do. 1963/65 3 % " "	13,942 5 1	59,226 70	60,230 54
do. 1964/66 3 % " "	9,591 16 10	39,825 37	40,285 74
do. 1965/67 3 % " "	31,496 12 0	124,726 54	126,238 37
Boole 1958/62 3¼% " "	4,981 6 5	23,312 58	23,671 24
Belfast 1963/66 2¾% " "	7,197 10 3	29,020 37	29,884 07
British Electricity 1976/79 3½% " "	88,248 4 5	307,103 81	298,631 98
Carried Forward	304,378 16 0	1,167,461 18	1,165,747 88

STATEMENT VI.—(Continued)

Statement of Investments on 31st December, 1961.

Description of Stock	Face Value	Ledger Value (Prior to Adjustment)	Ledger Value (Adjusted to Market Price)
	£ s. d.	\$ c.	\$ c.
DEPOSITS INVESTED—(Cont'd.)			
<i>Brought Forward</i>	304,378 16 0	1,167,461 18	1,165,747 88
POST OFFICE SAVINGS BANK (Contd.)			
Burton-on-Trent 1963 3½%	3,043 13 11	13,952 30	14,098 40
British Gas 1969/72 4%	147,922 12 8	585,773 63	599,974 20
British Electricity 1968/73 3%	74,371 14 10	264,168 43	267,738 27
British Transport 1972/77 4%	45,847 13 6	173,854 38	170,553 35
British Electricity 1974/79 4¼%	3,041 5 4	11,970 43	11,678 46
do. 1967/69 4¼%	14,920 12 8	65,173 33	65,889 52
British Gas 1969/72 4%	4,015 3 10	15,900 16	16,285 62
British Guiana 1966/86 4¼%	109,375 0 0	525,000 00	525,000 00
do. 1967/87 5%	47,260 8 4	226,850 00	226,850 00
do. 1969/79 6% .. 1st issue ..	454,208 6 8	2,180,200 00	2,180,200 00
do. 1969/79 5½% .. 2nd issue ..	431,812 10 0	2,072,700 00	2,072,700 00
do. 1971/81 6¼% .. Debs ..	93,708 6 8	449,800 00	449,800 00
Ceylon 1965 4¼% .. Stock ..	17,337 0 10	71,983 40	74,063 84
do. 1959/64 3%	41,413 18 2	168,968 75	175,926 28
Consolidated Loan 1957 or after 4%	35,634 15 9	112,891 01	100,062 48
Cyprus 1956/66 4%	1,518 8 11	5,830 83	6,268 14
do. 1969/71 3½%	11,970 3 4	38,783 34	42,230 75
East Africa High Commission 1966/68 3½%	3,988 14 11	13,689 38	14,072 30
do. 1968/70 3½%	12,905 16 7	41,195 41	41,195 41
do. 1968/71 4%	70,115 6 1	230,539 12	233,904 65
do. 1972/74 4%	682 11 2	2,080 44	2,047 68
Essex 1957/62 3½% .. Stock ..	5,916 12 3	27,405 75	27,547 75
Federated Malay States 1960/70 3%	31,964 2 10	120,440 89	120,440 89
Funding 1966/68 3%	166,750 3 10	652,326 75	668,334 77
Gold Coast 1960/70 4¼%	4,679 13 4	18,531 48	18,531 48
do. 1963 3%	2,459 8 4	10,978 84	11,214 94
Glasgow 1963/66 3%	2,078 6 9	8,579 38	8,778 90
Huddersfield 1958/63 3½%	2,697 10 3	12,106 44	12,365 40
Jamaica 1958/68 3½%	27,183 6 4	102,426 74	103,731 54
do. 1968/73 3½%	9,622 1 5	33,022 95	32,792 02
Kenya 1957/67 3½%	3,588 4 9	12,659 31	13,176 01
do. 1973/78 3½%	8,093 4 10	20,006 49	20,783 44
do. 1971/76 2¾%	5,054 15 5	12,252 76	12,252 76
do. 1971/78 4¼%	7,670 9 4	23,011 40	23,747 76
Laarabehire 1954/64 3%	2,798 0 1	12,423 14	12,691 75
Luton 1964 3¼%	5,000 0 0	21,960 00	22,200 00
Leeds 1958/62 3¼%	9,077 10 5	42,047 08	42,918 52
London County Council 1962/67 3%	31,691 0 2	127,778 15	130,820 48
do. 1958/68 3¼%	6,451 7 9	26,012 00	26,321 66
Middlesex 1957/62 3½%	15,190 12 3	71,456 64	72,914 94
Malaya 1974/76 3%	24,905 8 2	84,279 90	84,279 90
New Zealand 1962/65 3¼%	20,825 15 5	89,967 33	90,467 15
do. 1960/64 3¼%	29,801 9 10	134,464 33	135,179 57
Nigeria 1963 4%	57,056 12 1	253,331 32	258 808 76
Northern Rhodesia 1955/65 3½%	4,031 2 3	16,833 92	16,833 93
New Zealand 1966/68 3%	37,838 14 3	147,116 92	148,933 17
do. 1973/77 3%	32,994 2 6	107,692 82	104,525 39
Nigeria 1975/77 3%	10,090 17 8	28,819 56	30,272 65
Northern Rhodesia 1963/65 3%	66,610 12 4	268,574 00	268,574 01
Northern Ireland 1968/70 3¼%	4,221 13 6	16,312 55	16,312 55
Northern Rhodesia 1970/72 3¼%	32,271 4 3	101,460 69	98,362 66
Nigeria 1964/66 3¼%	17,271 0 3	67,564 20	71,709 24
New Zealand 1956/71 5%	20,000 0 0	88,320 00	86,400 00
Plymouth 1957/62 3¼%	3,825 14 11	17,720 85	17,996 31
Palestine 1962/67 3%	2,112 5 6	8,466 00	8,668 78
Savings Bonds 1955/65 3% .. Bonds ..	204,086 10 2	888,940 99	888,940 99
do. 1965/75 3%	482,590 18 6	1,656,252 05	1,667,834 24
do. 1960/70 3%	720,370 9 2	2,714,355 89	2,766,222 56
South Rhodesia 1961/66 3¼% .. Stock ..	14,944 1 1	59,178 45	59,895 77
Salford 1953/63 3¼%	5,200 0 0	23,836 80	24,086 40
Sierra Leone 1958/63 3¼%	7,257 5 11	31,874 04	32,048 22
South Rhodesia 1967/69 3¼%	14,233 10 8	48,849 49	49,532 70
Sierra Leone 1968/70 3¼%	24,133 11 9	75,876 00	78,192 82
Sheffield 1963 3½%	5,390 15 6	24,970 07	25,099 45
Trinidad 1965/70 3% .. Stock ..	10,689 7 1	36,172 77	37,198 95
do. 1967/71 3%	30,348 2 10	99,784 69	104,154 82
Tanganyika 1970/73 3½%	504 15 3	1,417 37	1,490 06
do. 1967/72 4¼%	1,463 2 2	4,670 24	4,810 70
Uganda 1966/69 3¼%	6,989 3 7	22,980 42	23,651 38
War Loan 1952 3¼%	22,539 13 8	64,373 33	56,800 00
	4,192,587 10 9	16,978,648 70	17,095,135 37
QUEEN'S COLLEGE MUSIC AND STAGE FUND			
Post Office Savings Bank	£ 47 s. 5 d. 10½	\$ 227 c. 01	\$ 227 c. 01
QUEEN'S COLLEGE BENEVOLENT & GIFT FUND			
Post Office Savings Bank	£ 56 s. 3 d. 1½	\$ 269 c. 55	\$ 269 c. 55
SHANNON BEQUEST FUND			
Mayor and Town Council, N.A. 4½% Bonds ..	£ 208 s. 6 d. 8	\$ 1,000 c. 00	\$ 1,000 c. 00
Post Office Savings Bank	£ 29 s. 2 d. 7½	\$ 139 c. 83	\$ 139 c. 83
	237 9 3½	1,139 83	1,139 83
SUNDRY DEPOSITS — LIFE ASSURANCE	£ s. d.	\$ c.	\$ c.
QUINANTON SECURITY DEPOSITS ORD. No. 14 of 1930			
DEMERARA MUTUAL LIFE— British Guiana Ord. 5 of 1945 3½% Debs. ..	10,416 13 4	50,000 00	50,000 00
BARBADOS MUTUAL LIFE— British Guiana Ord. 5 of 1945 3½% Debs. ..	10,416 13 4	50,000 00	50,000 00
BRITISH GUIANA & TRINIDAD MUTUAL LIFE— British Guiana Ord. 5 of 1945 3½% Debs. ..	12,083 6 8	58,000 00	58,000 00
BRITISH AMERICAN LIFE INSURANCE CO. LTD.— British Guiana Ord. 5 of 1945 3½% Debs. ..	14,583 6 8	70,000 00	70,000 00
<i>Carried Forward</i>	47,500 0 0	228,000 00	228,000 00

STATEMENT VI.—(Continued)

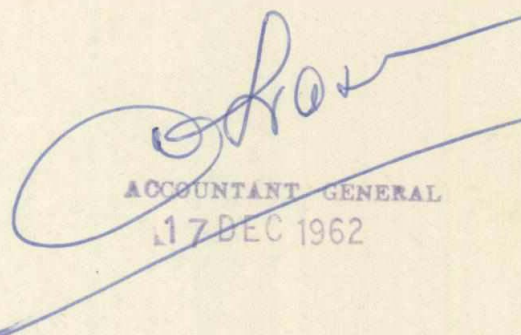
Statement of Investments on 31st December, 1961

Description of Stock	Face Value	Ledger Value (Prior to Adjustment)	Ledger Value (Adjusted to Market Price)
	£ s. d.	\$ c.	\$ c.
DEPOSITS INVESTED—(Cont'd.)			
<i>Brought Forward</i>	47,500 0 0	228,000 00	228,000 00
PRAKASH LIFE INSURANCE CO., LTD.			
British Guiana Ord. 5 of 1945 3½% Debs.	5,625 0 0	27,000 00	27,000 00
British Guiana Ord. 54 of 1956 6% "	2,083 6 8	10,000 00	10,000 00
British Guiana Ord. 9 of 1951 3½% "	1,041 13 4	5,000 00	5,000 00
British Guiana Ord. 6 of 1916 3½% "	1,666 13 4	8,000 00	8,000 00
	57,916 13 4	\$ 278,000 00	\$ 278,000 00
MOTOR VEHICLES INSURANCE ORDINANCE No. 22 of 1937			
British Guiana and Trinidad Mutual Life-- British Guiana Ord. 5 of 1945 3½% Debs.	10,416 13 4	\$ 50,000 00	\$ 50,000 00
WISHART MEMORIAL PRIZE FUND			
British Guiana 1969/79 6% Debs.	104 3 4	500 00	500 00
Post Office Savings Bank ..	4 8 6½	21 25	21 25
	108 11 10½	521 25	521 25
SUGAR INDUSTRY SPECIAL FUNDS			
(a) Price Stabilisation Fund			
Australia 1955/70 4% Stock	15,005 9 8	76,314 96	60,141 98
do. 1961/64 4% "	1,543 0 10	7,930 46	7,110 34
do. 1963/65 3% "	5,186 9 6	24,252 92	22,405 57
British Guiana 1966/86 4½% Debs.	50,000 0 0	240,000 00	240,000 00
do. 1967/87 5% "	95,979 3 4	460,700 00	460,700 00
do. 1969/79 5½% "	41,666 13 4	196,000 00	200,000 00
do. 1971/81 6½% "	146,666 13 4	704,000 00	704,000 00
Cyprus 1956/66 4% Stock	2,123 15 6	10,645 20	8,766 94
Ceylon 1959/64 3% "	4,629 18 9	21,626 28	19,667 97
do. 1965 4½% "	4,105 17 8	21,470 34	17,540 33
Federated Malay States 1960/70 3% "	2,247 14 3	10,844 90	8,469 28
Gold Coast 1963 3% "	19,406 9 11	80,967 44	88,493 62
Mauritius 1957/62 3½% "	1,853 14 1	9,065 50	8,764 31
Nigeria 1963 4% "	8,855 15 7	43,609 99	40,169 81
Northern Rhodesia 1955/65 3½% "	3,472 7 8	17,284 32	14,500 67
New Zealand 1962/65 3¼% "	2,425 8 5	11,697 07	10,536 03
do. 1956/71 5% "	32,907 4 1	170,923 68	142,159 12
Northern Rhodesia 1963/65 3% "	11,630 2 1	53,088 06	46,892 58
New Zealand 1960/64 3½% "	8,281 0 1	39,875 70	37,562 63
Nigeria 1964/66 3½% "	28,203 1 8	131,836 34	117,099 20
Palestine 1962/67 3% "	5,030 13 10	20,177 19	20,645 96
Savings Bonds 1960/70 3% "	42,626 16 10	185,628 22	163,687 07
do. 1955/65 3% "	461,186 1 3	1,965,869 43	2,003,392 26
South Africa 1955/75 4½% "	1,773 7 9	9,221 22	6,171 39
Savings Bonds 1965/75 3% "	2,766 14 9	10,566 72	9,561 84
Sierra Leone 1958/63 3½% "	1,258 14 9	5,861 80	5,558 58
Trinidad 1958/68 3½% "	4,427 0 8	22,103 92	17,106 06
Uganda 1966/69 3½% "	1,997 14 1	9,645 66	6,760 23
	1,007,257 3 8	4,561,207 32	4,487,863 87
Joint Miscellaneous Fund	75,586 17 9	362,817 06	362,817 06
	1,082,844 1 5	4,924,024 38	4,850,680 93
(b) Labour Welfare Fund			
Australia 1963/65 3% Stock	13,853 1 7	60,425 32	59,845 30
do. 1960/62 4½% "	111,072 0 6	520,525 16	530,479 99
do. 1961/64 4% "	74,000 0 0	334,158 53	340,992 00
Gold Coast 1963 3% "	3,576 13 5	16,600 56	16,309 62
Northern Rhodesia 1955/65 3½% "	1,699 16 0	8,354 26	7,098 36
Nigeria 1964/66 3½% "	4,359 4 8	20,413 86	18,099 54
New Zealand 1962/65 3¼% "	8,280 7 5	35,831 26	35,969 93
do. 1960/64 3½% "	35,000 0 0	156,636 02	158,760 00
Palestine 1962/67 3% "	6,477 15 10	25,981 25	26,584 86
Savings Bonds 1960/70 3% "	213,835 12 11	799,101 64	821,128 88
do. 1955/65 3% "	862,327 19 0	3,640,544 20	3,745,952 61
	1,334,482 11 4	5,618,572 06	5,761,221 09
Joint Miscellaneous Fund	328,828 4 2	1,578,375 40	1,578,375 40
	1,663,310 15 6	\$ 7,196,947 46	\$ 7,339,596 49
(c) Rehabilitation Fund			
Demerara Sugar Terminals Ltd. 5% Debs.	1,041,666 13 4	5,000,000 00	5,000,000 00
Northern Rhodesia 1955/65 3½% Stock	2,256 17 6	11,320 06	9,424 71
Savings Bonds 1960/70 3% "	10,010 14 8	48,388 00	38,441 22
do. 1955/65 3% "	10,007 12 1	48,146 10	43,473 03
Southern Rhodesia 1958/68 4½% "	1,500 0 0	8,132 60	5,940 00
	1,065,441 17 7	5,115,986 76	5,097,278 96
Joint Miscellaneous Fund	18,746 16 11	89,984 86	89,984 86
	1,084,188 14 6	5,205,971 62	5,187,263 82

STATEMENT VI—(Cont'd.)

Statement of Investments on 31st December, 1961

DEPOSITS INVESTED	Face Value			Ledger Value		Market Price	
	£	s.	d.	\$	c.	\$	c.
SUMMARY							
Amerindian Purposes Fund	5,437	10	7	22,230	68	22,386	54
Sir Alfred Crane Education Trust	432	5	7½	2,074	95	2,074	95
Blair Scholarship Fund	349	1	3½	4,485	74	3,782	40
British Guiana Loan Stamp Duty Account	6,656	1	3	19,231	77	20,497	93
Bequests to Poor	325	12	2½	1,562	93	1,562	93
Bain Gray Bequest Fund	214	1	2	1,027	48	1,027	48
Baskett Memorial Fund	79	8	5	381	22	381	22
Boodhoo Memorial Scholarship	4,375	0	0	21,000	00	21,000	00
British Guiana, Colony of	382,916	13	4	1,838,000	00	1,838,000	00
Co-operative Societies Audit and Supervision Fund	951	19	5½	4,569	47	4,569	47
Co-operative Credit Banks—Shareholders	2,895	16	8	11,240	00	11,240	00
Co-op. Dept. Friendly Societies Audit and Supervision Fund	151	5	7½	726	15	726	15
Davson's Centenary Fund	939	12	4½	4,761	81	4,715	21
Garnett Memorial Fund	343	15	0	1,650	00	1,650	00
Georgetown Mariners Club	472	11	1	2,268	26	2,268	26
Immigration Funds Amalgamated	36,828	1	5	147,752	30	149,486	20
Leprosy Relief Fund	21	5	0½	102	01	102	01
Walter Mitchell Trust Fund	8,218	10	1	37,690	16	32,542	91
Miller Memorial Scholarship Fund	1,057	16	2	5,077	48	5,077	48
Munition Worker—John O. Lee-A-Yong	26	11	2	127	48	127	48
Nurses Hostel Fund	4	4	5	20	26	20	26
Percival Memorial Fund	7	6	11	511	27	423	12
Public Officers' (Defaults) Reserve Fund	23,854	19	8½	86,734	63	88,337	71
Public Officers' Insurance—Sundry Deposits	6,221	5	10	29,862	20	29,862	20
Post Office Savings Bank	4,192,587	10	9	16,978,648	70	17,095,135	37
Queen's College Music and Stage Fund	47	5	10½	227	01	227	01
Queen's College Benevolent and Gift Fund	56	3	1½	269	55	269	55
Shannon Bequest Fund	237	9	3½	1,139	83	1,139	83
Sundry Deposits—Life Assurance Companies	57,916	13	4	278,000	00	278,000	00
Motor Vehicles Insurance—Ord. No. 22 of 1937	10,416	13	4	50,000	00	50,000	00
Wahart Memorial Prize Fund	108	11	10½	521	25	521	25
Sugar Industry Special Funds							
(a) Price Stabilisation Fund	1,082,844	1	5	4,924,024	38	4,850,680	93
(b) Labour Welfare Fund	1,663,310	15	6	7,196,947	46	7,339,596	49
(c) Rehabilitation Fund	1,084,188	14	6	5,205,971	62	5,187,263	82
	8,574,494	13	10	36,878,838	05	37,044,696	16


 ACCOUNTANT GENERAL
 17 DEC 1962

STATEMENT II (Continued).

(7)

Statement of the Loans made by Government from Loan Funds, Development Funds, and from Revenue to Local Authorities etc. at 31st December, 1961.

(1)

Loans made from Loan Funds and the Development Fund

Particulars of Loans	Dates Made	Source of Funds	Amounts Recoverable	Interest Rate	Terms of Payment	Ordinance and other Authority	Amount Repaid to 31/12/61	Amount Outstanding 31/12/61
Mayor and Town Council, Georgetown, for Sewerage, Main Drainage and External House Connection	1923 to 1931	Loan	\$ 2,500,079 84 ^{c.}	3%	Repayable by a fixed annual charge of \$84,136.96 ceasing in 1980	Cap 156	\$ 1,380,385 37 ^{c.}	\$ 1,119,694 47 ^{c.}
Mayor and Town Council, Georgetown, for a Municipal Water Supply	1923 to 1931	Loan	853,250 00	3%	Repayable by a fixed annual charge of \$34,065.78 ceasing in 1980	Cap 156	399,903 34	453,346 66
Local Authority Kitty, for Drainage Works	..	Loan	3,994 60	5%	Repayable in Annuities of \$239.67 ceasing in 1972	Cap 192	2,372 76	1,621 84
Mayor and Town Council, Georgetown, for Georgetown Replanning Scheme	1946 and 1947	Loan	32,380 69	3½%	Repayable in Annuities of \$2,278.34 over 20 years from 1953	Cap 159	11,197 60	21,183 09
Mayor and Town Council, Georgetown, for Potable Water Supply	1946 to 1950	Loan	463,702 00	3½%	Repayable in Annuities of \$32,626.53 over 20 years from 1951	Leg. Co. Resolution No. XIII of 12th Oct. 1945	215,295 45	248,406 55 ⁵²
Central Housing and Planning Authority for Rural Housing Development in Essequibo	1945 to 1952	Loan	37,108 44	3%	Repayable in Annuities in 20 years from 1946	M.P. 259/1/3/3 /11	31,107 71	6,000 73
Local Authorities, Bloomfield-Whim for Improvement of the Drainage and Irrigation in the Area	1945 to 1949	C.D.W.	49,723 18	3½%	Free of interest for 5 years and then repayable in 15 equated Annuities	M.P. 259/1/2/ 25/6	10,165 87	39,557 31
Housing Loan to Public Officers	1952 & 1953	Loan	300,000 00	3½%	Varying periods by Public Officers	M.P. 101/76	183,821 18	116,178 82
Housing Loan to Public Officers	1958	Loan	300,000 00	5½%	Repayable in 30 years by Sinking Fund Contribution w.e.f. 1961	Ord No. 13 of 1958		300,000 00
Local Authorities Block III, Courantyne, for improvement of drainage and irrigation in the area	1946 to 1952	C.D.W.	246,251 05	3½%	Free of interest for 5 years and then repayable in 15 Equated Annuities	M.P. 33/13/15 IV	118,383 65	127,867 40
New Amsterdam—Improvement of water supply	1955 to 1959	Loan	187,500 00		See note (2)	Loan Ord No. 17 of 1953		187,500 00
Extension of Georgetown Pure Water Supply to areas comprising the Greater Georgetown Area	1955 to 1960	Loan	419,067 08		See note (3)	Loan Ord No. 17 of 1953		419,067 08
			5,393,056 88				2,352,632 93	3,040,423 95

(1) B.G. Credit Corporation has been advanced \$12,388,385.38 at 3½% interest as working capital: Loan Ord. No. 55 of 1955. Write off of \$300,000.00 approved 1961.

(2) New Amsterdam—Improvement of water supply—Loan of \$375,000.00: Council to reimburse Government 50% of interest and sinking fund charges.

(3) M. & T.C. Extension of Pure Water Supply, etc. Loan of \$838,134.15 Council reimbursing Government 50% of interest and sinking fund charges on loan.

ACCOUNTANT GENERAL
17 DEC 1962

STATEMENT II (Continued)

(7)

(2)

Loans made from Revenue

	Year of Loan	Amount				Ordinance or other Authority	Interest Rate	Terms of Repayment	Amount repaid to 31/12/61				Amount outstanding at 31/12/61			
		\$	c.	\$	c.				\$	c.	\$	c.	\$	c.	\$	c.
DRAINAGE BOARDS IN DECLARED AREAS FUNDED MAINTENANCE AREAS—																
Johanna Cecelia—Annadale	.. ..	10,040	99			Section 55 (2) of Ordinance 25 of 1940	Repayable in 12 yrs. from 1941	9,641	91			399	08			
Zorg-en-Veygt—Aberdeen	.. ..	4,440	90	14,481	89			4,327	95	13,969	8	112	95	512	03	
LOANS TO VILLAGES THROUGH LOCAL GOVERNMENT BOARD																
Agricola	.. .. 1959	19,220	00			}		3,844	00			15,376	00			
Adventure	.. .. 1961	1,950	00										1,950	00		
Alexander Village	.. .. 1961	3,054	00						3,054	00						
Ann's Grove	.. .. 1961	3,000	00										3,000	00		
Bagotville	.. .. 1955	3,000	00						1,800	00			1,200	00		
Bartica	.. .. 1960-1961	19,300	00										19,300	00		
Bel Air, West Coast, Berbice	.. .. 1954	10,500	00						6,300	00			4,200	00		
Betervewagting-Triumph	.. .. 1955-1958	40,700	00						13,347	73			27,352	27		
Bush Lot, Essequibo	.. .. 1956	600	00						300	00			300	00		
Buxton-Friendship	.. .. 1955-1960	79,775	00						18,939	27			60,835	73		
Best	.. .. 1958	2,600	00						1,503	30			1,096	70		
Canal Polder	.. .. 1960	6,000	00						1,029	60			4,970	40		
Canefield, Endeavour & Amsterdam	.. .. 1953	7,500	00						3,500	00			4,000	00		
Christianburg & Wismar	.. .. 1951	12,000	00						8,400	00			3,600	00		
Clonbrook	.. .. 1954-1959	7,850	00						4,561	95			3,288	05		
Crabwood Creek	.. .. 1956-1961	40,000	00						15,000	00			25,000	00		
Craig	.. .. 1958	32,050	00						795	09			31,254	91		
Dartmouth	.. .. 1951	1,000	00						999	84			16			
Danielstown	.. .. 1954	2,300	00						1,610	00			690	00		
D'Edward	.. .. 1961	2,000	00										2,000	00		
Den Amstel	.. .. 1951-1956	3,579	99						2,668	00			911	99		
East Coast, Berbice	.. .. 1958-1959	4,200	00						883	08			3,316	92		
Eastern Mahaicony	.. .. 1955	1,600	00						1,483	14			116	81		
Endeavour	.. .. 1950	7,213	50						6,621	33			592	17		
Fyrish	.. .. 1952-1955	4,500	00						2,601	25			1,898	75		
Goed Fortuin	.. .. 1960	1,000	00						200	00			800	00		
Golden Grove, Berbice	.. .. 1952	1,100	00						990	00			110	00		
Golden Grove, Nabaclis	.. .. 1957-1960	26,000	01						12,393	15			13,606	86		
Good Intent Sisters 1957-1961	7,150	00					3,084	41			4,065	59			
Carried Forward	350,742	50	14,481	89			115,909	19	13,969	86	234,833	31	512	03	

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STATEMENT II (Continued)

(7)

(2)

Loans made from Revenue

	Year of Loan	Amount		Ordinance or other Authority	Interest Rate	Terms of Repayment	Amount Repaid to 31/12/61		Amount outstanding at 31/12/61				
		\$	c.				\$	c.	\$	c.	\$	c.	
<i>Brought Forward</i>		350,742	50	14,481	89	115,909	19	13,969	86	234,833	31	512	03
LOANS TO VILLAGERS THROUGH LOCAL GOVERNMENT BOARD—Cont'd.													
Henrietta-Richmond	1956	2,500	00			1,250	00			1,250	00		
Hopetown	1954-1958	13,600	00			7,862	86			5,737	14		
Huis t'Dieren		25,727	49			5,454	75			20,272	74		
Kingelly	1958	11,500	00			2,784	90			8,715	10		
Kitty and Alexanderville	1944-1961	68,000	00			40,073	80			27,926	20		
La Grange		11,350	00			4,144	13			7,205	87		
Lancaster-Liverpool-Manchester	1960	5,000	00			—				5,000	00		
Lichfield	1953	3,000	00			2,400	00			600	00		
Limlair	1959	8,700	00			1,242	85			7,457	15		
Lodge	1950-1954	26,993	58			14,175	49			12,818	09		
Lot 27	1951-1960	11,000	00			4,415	79			6,584	21		
Lots 52—56	1957	6,000	00			4,000	00			2,000	00		
Lots 57—66	1945-1956	42,000	00			8,000	00			34,000	00		
Lots 67—74	1954-1955	22,500	00			13,571	43			8,928	57		
Lots 78—79	1958-1961	9,500	00			2,460	98			7,039	02		
Mahaica-Helena-Supply	1960	4,000	00			400	00			3,600	00		
Mahaicony Central	1954-1960	25,400	00			3,290	00			22,110	00		
Meadow Bank	1955-1958	6,300	00			3,231	44			3,068	56		
Mocha	1954	1,000	00			1,000	00			—			
Morawhanna	1955-1961	10,932	00			1,758	35			9,173	65		
Notgedacht	1956	600	00			600	00			—			
North Klien-Pouderoyen	1958-1959	5,300	00			2,420	00			2,880	00		
Phoenix	1959	700	00			280	00			420	00		
Plaisance—Sparendaam	1955-1956	24,500	00			9,170	03			15,329	97		
Plaisance	1959-1961	40,533	00			2,112	00			38,421	00		
Queenstown, Essequibo	1953-1961	10,900	00			3,260	00			7,640	00		
Rosehall	1958-1960	35,000	00			—				35,000	00		
Rosignol	1960-1961	6,500	00			1,000	00			5,500	00		
Sheet Anchor—No. 2 Palmyra	1955-1958	12,950	00			5,002	39			7,947	61		
Soesdyke	1961	1,764	00			558	00			1,206	00		
Suddie	1955	10,919	00			6,316	72			4,602	28		
Sparendaam	1961	7,400	00			—				7,400	00		
Unity—Lancaster	1957	2,200	00			1,257	13			942	87		
Vreed-en-Hoop	1957-1961	2,750	00			800	00			1,950	00		
<i>Carried Forward</i>		827,761	57	14,481	89	270,202	23	13,969	86	957,559	34	512	03

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(7)
(2)
Loans made from Revenue

	Year of Loan	Amount		Ordinance or other Authority	Interest Rate	Terms of Repayment	Amount repaid to 31.12.61		Amount outstanding at 31.12.61					
		\$	c.				\$	c.	\$	c.	\$	c.		
<i>Brought Forward</i>	..	827,761	57	14,481	89		270,202	23	13,969	86	557,559	34	512	03
LOANS TO VILLAGERS THROUGH LOCAL GOVERNMENT BOARD—Contd.														
Victoria	1954-1960	8,478	00				7,896	00			582	00		
Weldaad	1960	800	00				800	00						
Whim	1951-1960	20,000	00	857,039	57		13,083	20	291,981	43	6,916	80	565,058	14
Temporary Loans to Local Authorities	1957-1961			32,716	79	Combined Court Resolution No. 1 of 1930			30,551	23			2,165	56
Fisheries Development Loans	1946			17,857	32	M.P. 295/1/2			17,815	25			42	07
Loans to Rupununi Ranchers	1945			4,612	19	M.P. 258/1			4,610	29			1	90
Loans to Rice Growers & Food Production Loans	1943-1953			1,796,211	43	M.P. 140/7/20/14 Ordinance 2/1922			1,575,902	57			220,308	86
Loans to Indian Education Trust	1957			7,000	00	F.S.G. 314/55			2,800	00			4,200	00
Loans to Y.M.C.A. New Amsterdam	1956			5,300	00	S.W. 21/56			375	00			4,925	00
Loans to Pomeroon Farmers	1950			4,724	46	Leg. Co. Ad hoc Committee			1,636	93			3,087	53
Loans to Overseas Students in \$Area	1951-1961			45,282	98				35,980	56			9,302	42
<i>Carried Forward</i>	..			2,785,226	63				1,975,623	12			809,603	51

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STATEMENT II (Continued)

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(2)

Loans made from Revenue

	Year of Loan	Amount	Ordinance or other Authorities	Interest Rate	Terms of Repayment	Amount repaid to 31.12.61	Amount outstanding at 31.12.61
		\$ c.				\$ c.	\$ c.
Brought Forward		2,785,226 63				1,975,623 12	809,603 51
Loans for construction of Houses for settlers at Cane Grove—Vergenoegen Land Settlement	1950-1953	116,810 27					
Loans to B.G. Legion	—	8,000 00	M.P. 169/8	Free	Repayable in 10 yrs.	57,891 81	58,918 46
Loans to Minor Industries	—	6,920 00	M.P. 295/1/2	4%	Various	7,200 00	800 00
Loans to Co-op Thrift & Credit Societies to purchase safes	1956	1,100 00	S.W. 21/56	4%	Repayable in 5 yrs.	6,878 32	41 68
Methodist Church in British Guiana	1954	14,353 00	M.P. 140/232/7/26/1	Free	Repayable in 15 yrs.	622 48	477 52
Loans to University Students	1953-1961	437,659 18	M.P. 35/62/4	Various	On completion of study course	9,353 00	5,000 00
Loan to Boy Scouts Association	1954	2,500 00	M.P. 53/15	Free	Repayable in 10 yrs.	70,504 92	367,154 26
Loan to Drainage & Irrigation Board	1954	35,000 00	S.W. 14/48	4%	Repayable in 20 yrs.	1,750 00	750 00
Proprietor, Pln. Elizabeth Ann	1953	2,634 44	Ord. 11/1953	6%	Repayable in 20 yrs.	11,292 08	23,707 92
Loan to Hindu Religious Society	1953-1954	85,180 00	F.S.G. 363/53	—	Repayable in 5 yrs.	300 00	2,334 44
Proprietor Pln. Cornelia—Wakenaam	1954	1,583 75	Ord. 11/33	—	No fixed terms	—	85,180 00
Housing Loans to Public Officers	1953	180,000 00	M.P. 101/76/11	3½%	Repayable in 30 yrs.	1,116 05	467 70
Loans to Settlers, Anna Regina	1953-1954	70,142 00	M.P. 140/7/20/14	—	Repayable in 10 yrs.	110,292 72	69,707 28
Bartica River Defences	—	16,250 00	M.P. 31/11/10/1	—	Repayable in 5 yrs.	69,927 00	215 00
Loans to Georgetown Town Council—Clearing of Sussex Street Canal	1957 to 1961	69,147 03	S.W. 23/59	5%	Repayable in 5 yrs. after completion of works.	12,577 73	3,672 27
Purchase of B.G. Airways Ltd.	1955-1958	1,080,912 84	S.W. 14/55	Free	—	—	1,080,912 84
Reconstruction of Seawall Sluice	1957-1958	70,027 24	F.S.G. 276/56	4%	Repayable in 20 yrs.	—	70,027 24
Block III Cattle Pastures	1957-1959	96,535 71	F.S.G. 276/56	4%	Repayable in 20 yrs.	—	96,535 71
Loans to Proprietor Pln. Ridge, Wakenaam	1958-1959	2,557 88	S.W. 24/58	6%	Repayable in 7 yrs.	—	2,557 88
Loans to Domestic to Canada	1958-1961	20,552 00			Loans to each batch Repayable in 2 yrs.	15,520 48	5,031 52
Carried Forward		5,103,091 97				2,350,849 71	2,752,242 26

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STATEMENT II (Continued)

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(2)


Loans made from Revenue

	Year of Loan	Amount		Ordinance or other Authority	Interest Rate	Terms of Repayment	Amount repaid to 31/12/61		Amount outstanding at 31.12.61	
		\$	c.				\$	c.	\$	c.
<i>Brought Forward</i>		5,103,091	97				2,350,849	71	2,752,242	26
Loans to Rosehall Village, Permanent Drainage System	1957	68,500	00		4%	Repayable in 30 years.	6,849	99	61,650	01
Reconditioning of North Klien Pouderoyen										
Drainage Improvement Works	1958-1960	39,569	64	Ord. in Council No. 52, 1958	4%	Repayable in 30 yrs.	1,866	79	37,702	85
Manchester Lancaster Country District	1959	4,165	64	P.S.G. 170/54/11 (2)	6%	Repayable in 20 yrs.			4,165	64
Recruitment of Farm Workers	1960	11,765	00	S/W 27/60	6%	Loans to each batch Repayable in 2 yrs.	5,691	37	6,073	63
Loan to Mara Settlers										
Purchase of Pure Strain Seed Padi	1961	768	44	Ex. Co. 17/5/61 (375)	6%	Repayable on reaping of crop			768	44
		5,227,860	69				2,365,257	86	2,862,602	83

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Note In accordance with the provision of the B.G. Credit Corporation 1954 (No. 13 of 1954), the corporation on 21st June, 1954 took over the outstanding loans made under the Co-operative Credit Bank Ltd., 1944 (No. 16 of 1944) Loans to Rice Growers made under Cap. 155, and Food Production Loans authorised by Ord. No. 22 of 1948. The related amounts are as follows:—

(a) Loans to Co-operative Credit Banks	\$	970,602	24
(b) Food Production Loans		709,629	09
(c) Loans to Rice Growers		20,818	96
		<u>\$1,701,050</u>	<u>29</u>


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STATEMENT III.
Deposit Balances at 31st December, 1961.

OTHER COLONIES	\$ c.	\$ c.
Government of Trinidad	303,260 15	
Government of St. Lucia	183 67	Dr.
Government of Antigua	725 55	
Government of Grenada	4,280 38	
Government of St. Vincent	1,619 39	Dr.
Government of Jamaica	104,637 32	
Government of Barbados	14,861 69	
Government of St. Kitts	85 92	Dr.
Government of the West Indies	8,675 49	
Government of British Honduras	373 48	
Government of Nigeria	109 78	Dr.
Government of Swaziland	4 80	
Government of Dominica	1,191 40	Dr.
		433,628 70
GENERAL		
Adamson A. R.	374 40	
Argosy Co., Ltd. — Stale Cheque	1 80	
Allowances to Dependants—1951 U.S. Farm Workers	2,076 97	
Allowances to Dependants—1952 U.S. Farm Workers	2,303 91	
Austin A. M. I. Malta W. & O. Fund	24	
Alleyne V. A. Government of Trinidad	240 00	
Boyd P. I.	99 77	
B.H.S. Bookstore	2,841 12	
Board of Trustees—Georgetown Cultural Centre	6,636 53	
British Guiana Credit Corporation	32,930 33	
Bastardy Ordinance—Georgetown	145 98	
Bastardy Ordinance—East Demerara	1,254 73	
Bastardy Ordinance—West Demerara	248 79	
Bastardy Ordinance—Berbice	114 20	
Bastardy Ordinance—Corentyne	399 38	
Bastardy Ordinance—Essequibo	2,175 19	
Bastardy Ordinance—North-West District	316 97	
B.G. Airways Government	30 00	Dr.
Bastardy Ordinance—Rupununi	12 50	
Bishops' High School—Contingencies	7,656 40	
British Guiana Rice Development Co. Ltd	20 00	
B.G. Teachers' Association—Union Dues	81 00	
Chief Fire Officer	398 99	
Co-operative Department—Friendly Societies Audit Fund	107 04	
Commissioner of Housing—Unpaid Wages	334 19	
Comptroller of Customs & Excise—Departmental Account	147,061 34	
City and Guilds of London—Institute Examinations	184 03	
Colonial Treasurer—Barbados	04	Dr.
Commissioner of Labour	58 29	
Commissioner of Lands and Mines	18,144 97	
Consulting Fees—Government Bacteriologist	4,018 46	
Custodian of Enemy Property	35,323 20	
Civil Service Association Union Dues	2,432 52	
Commissioner of Police	7,330 85	
Colonial Development and Welfare Schemes	1,269,275 48	
Conservator of Forests	69 79	
Chief Secretary's Office	4 80	
Clare N. A. S. Government of Jamaica	149 94	Dr.
Consulting Fees—Specialist Officers	1,168 37	
Consulting Fees—Government Radiologist	2,562 23	
Commissioner of the Interior	25 00	
C.S.A. Housing Co-op Society	2,637 26	
Controller of Milk	3,863 73	
Comptroller of Customs—Unallocated Receipts	1,255 05	
Chief Information Officer	227 22	
Commissioner of Local Government	4,407 02	
Central Housing and Planning Authority	24,609 55	
Commissioner of Housing—Salary Deductions	12,562 83	
Chandy G.—Superannuation Scheme	403 04	
Co-Op. Credit Bank Shareholders	67,476 37	
Director of Public Works	200 87	
Director of Drainage and Irrigation	57,522 67	
District Commissioner, East Berbice	4,058 28	
District Commissioner, West Demerara	971 47	
District Commissioner, Essequibo	752 14	
District Commissioner, Essequibo Islands	321 59	
District Commissioner, North West District	322 97	
District Commissioner, Rupununi	1,727 35	
Deceased Patients' Property	45 37	
Director of Medical Services	3,586 69	
Director of Medical Services—for Library	75 00	
Director of Agriculture — Beekeeping Fund	103 33	
Director of Agriculture—Government Produce Depot	14,022 66	
Director of Agriculture	2,391 92	
Director of Agriculture — Rice Storage Investigations	9,872 62	
Destitute Immigrants	44,592 00	
Director of Education — Sundry Orders — through C.A.A.	13 99	
Director of Education — Maintenance of Aided Schools	4 67	Dr.
Director of Education	518 42	
Director of Education—Purchase of Duplicator for Diamond Government School	88 00	
Director of Education—Purchase of Piano for St. Ignatius R.C. School	177 23	Dr.
Director of Land Development	28,820 35	
Deduction from Teachers Salaries	1,839 83	
Dunlop D.W. — Hong Kong — W. & O.	01	
Da Cambra L. E. — Medical Expenses in Trinidad	150 42	
Director of Geological Surveys	512 70	
Director of Education — Maintenance & Equipment of Sarawak Government School	1,730 91	
Director of Medical Services — Artificial Leg., Beharry Sawh	6 39	Dr.
Director of Medical Services — Artificial Leg., M. Castello	91 48	Dr.
Director of Medical Services — Artificial Leg. T. George	75 16	Dr.
Director of Medical Services — Artificial Leg., P. Wheeler	100 00	
Director of Medical Services — Artificial Leg., B. Mootoo	185 16	Dr.
Fines, Mayor & Town Council — Georgetown	1,268 93	
Fines, Mayor & Town Council — New Amsterdam	2 00	
Fines, Local Government Board	1,282 86	
Film Rental Tax	82,350 22	
Film Censorship Appeal	45 00	
Government Employees' Union Dues	791 08	
Government Technical Institute — Sandwich Courses	279 43	
Government Fish Market and Centre	14,130 52	
General Elections — Candidates Deposits	480 00	
Hindu & Urdu Examinations	40 00	
Headmistress, Bishops' High School—Commercial Examinations	61 80	
Hussein H — Overseas Widows & Orphans' Fund	3 41	
Hoyte T. — Medical Treatment in Trinidad	153 97	
Inniss Joan — Bookers (Industrial) Scholar	93 17	
Income Tax Commissioners	556 52	
Jones, D. W.	2 64	
Layne, Carlton	15 62	
		433,628 70
<i>Carried Forward</i>	1,941,050 49	

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STATEMENT III.—(Continued).
Deposit Balances at 31st December, 1961.

GENERAL (Contd).	\$ c.	\$ c.
<i>Brought Forward</i>	1,941,050 49	433,628 70
Longden A. — Singapore Widows & Orphans'		
Lethem Trade Store	160 06	
Magistrate — Sultors Money	15,059 79	
Maintenance Order — C. Gordon vs. A. L. Gordon	57 60	
Maintenance Order — M. Greson vs. L. Greson	680 00	
Maintenance Order — H. Ramballack	43 20	
Maintenance Order — Gomes vs. Gomes	72 00	
Maintenance Order — Shivsambin vs. Shivsambin	24 96	
Maintenance Order — E. Lew vs. W. Lew	153 60	
Maintenance Order — Henry vs. Henry	67 20	
Maintenance Order — M. Harrison vs. T. Harrison	36 00	
Maintenance Order — De Freitas	78 60	
Maintenance Order — Belgrave vs. Belgrave	180 00	
Maintenance Order — Obermuller	36 00	
Mayor & Town Council — Georgetown	60 32	Dr.
Mayor & Town Council — New Amsterdam	90 33	Dr.
Messing, J. H. — National Insurance	294 30	
Mariners Club — Georgetown	11,528 13	
Milk Pasteurisation Plant	4,001 15	Dr.
Marketing Organisation	34,049 82	
McKenzie, A. F. — West Africa W. & O.	140 00	
Merchant Navy Welfare Fund	120 00	
Mosquito Control Service — D.D.T. Spraying by Private Request	278 75	
Medical Employees Union Dues	386 64	
Magistrate — Berbice	1 50	
Maintenance Order — Georgetown	443 90	
" — East Demerara	304 40	
" — West Demerara	308 45	
" — Berbice	34 70	
" — Corentyne	54 90	
" — Essequibo	100 19	Dr.
" — North-West District	22 00	
Miscellaneous Payments Authorised	343 10	Dr.
Maintenance Order — P. Morgan	62 40	
Ministry of Trade & Industry	1,800 00	
Maintenance Order — R. Clarke	36 00	
Maintenance Order — C. Payne	28 80	
Maintenance Order — D. V. Waithe	10 00	
Moddell, L.	4 80	
Maintenance Order — F. Seymour	10 00	
New Widows & Orphans' Fund Balances	392,831 50	
Oxford and Cambridge Examinations — Queens' College	1,285 68	
Oxford and Cambridge Examination — Bishops' High School	774 10	
Overseas' Examinations — G.C.E. (London)	62,677 59	
Overseas' Examinations — Cambridge	3,514 11	
Overseas' Examinations — Others	111 34	
Public Officers Insurance Fund	33,079 33	
Prisoners' Property	803 22	
Professional and Administrative Officers Association Dues	119 20	
Public Officers Housing Loan Account	1,738 59	
Public Officers Mortgage Account	2,302 82	Dr.
Phillips R. R., Government of Jamaica	2,257 50	
Patoir Trust Fund	253 32	
Postmaster General — Sundry Accounts	122,353 17	Dr.
Patients' Property — Public Hospital, Berbice	1,217 00	
Patients' Property — Public Hospital, Bartica	921 22	
Patients' Property — Public Hospital, Suddie	17 90	
Patients' Property — Mabaruma Hospital	79 15	
Patients' Property — Mental Hospital	505 47	
Patients' Property — Best Hospital	15 75	
Patients' Property — Rupununi	41 00	
Professional Fees — Public Officers	1,109 95	
Principal Queen's College — Evening Science Classes	420 00	
Private Bills — Legislative Council	601 80	
Poor Law Commissioners	941 76	
Princess Alice Appeal Fund	31 49	
Queen's College — Contingencies	1,974 41	
Queen's College — Bookstore	6,845 12	
Queen's College — Cadet Corps	255 15	
Rice Lands Assessment Appeals	90 00	
Rent Assessors Appeal	200 00	
Renison, Sir P. — Ceylon W. & O.	18 76	
Recruitment of Farm Workers, 1958	26,904 55	
Registrar Supreme Court	445 57	
Red Cross Society — British Guiana Branch	91 57	
Rural Housing Scheme — East Demerara	93 00	
Revenue Officer	50 00	
Recruitment of Farm Workers — 1960	5,572 24	
Repatriation Expenses recovered	3,443 48	
Ramsamy H. Ceylon, W. & O.	02	
Solicitors Examinations	822 62	
Sundry Stock Holders in B.G. 3¼% Stock	663 48	
Social Welfare Officer	391 92	
Sundry Accounts — Advances Credits — Personal and Miscellaneous	3,403 43	
Sundry Accounts — Advances Credits — Motor Cars and Cycles	1,807 01	
Soesdyke Electricity Supply Co-operative Society	120 00	
Trotman Trust Fund	1,292 14	
Thomas J. — Cost of Artificial Leg	206 40	
Thom, J. T. — Government of St. Kitts	10 00	
Vergenoegen Housing Scheme	45 81	
Verity, Sir John	51 60	
Witness Money	5,984 82	
Wylie C. — Malaya, W. & O.	340 59	
Wylie C. — Barbados W. & O.	120 00	
West Indian Medical Scholarship Scheme	67 96	Dr.
		2,444,891 65
UNCLAIMED BALANCES.		
Unclaimed Balances — Insolvency Estates	4,044 86	
" — Marshals	6,349 70	
" — Patients' Property	1 24	
" — Public Trustee	5,801 91	
" — Property of Patients dying intestate in Public Institutions	131 43	
" — Bastardy Ordinance, Georgetown	1,671 70	
" — Bastardy Ordinance, East Demerara	200 31	
" — Bastardy Ordinance, West Demerara	643 72	
" — Bastardy Ordinance, Berbice	974 88	
" — Bastardy Ordinance, Corentyne	215 37	
" — Bastardy Ordinance, Essequibo	777 09	
" — Maintenance Ordinance, Georgetown	1,006 11	
" — Maintenance Ordinance, East Demerara	116 00	
" — Maintenance Ordinance, West Demerara	296 00	
" — Maintenance Ordinance, Berbice	62 50	
" — Maintenance Ordinance, Essequibo	77 12	
" — Bastardy Ordinance, Miscellaneous	418 38	Dr.
		21,951 56
Family Remittances		2,574 10
		2,903,046 01


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STATEMENT IV.


Balance of Advance Accounts on the 31st December, 1961.

	\$	c.	\$	c.
Purchase of Bicycles for use of Official Duty	18,099	87		
Purchase of Motor Vehicles for Public Officers	794,786	25		
Public Officers on Account of Salary	857,786	97	1,670,673	09
Army Pensioners		1,694		53
Air Ministry	C.R.	9,189		62
Admiralty		5,654		90
Attorney General		97		52
B.G. Airways Ltd. — Working Capital	600,000	00		
B.G. Electricity Corp.	126,099	96		
B.G. Airways' Govt.	1,465	50		
B.G. Rice Development Co., Ltd.	3,000	00		
B.G. Credit Corporation	414	44		
Church of England	7,271	25		
Controller of Supplies and Prices	501,247	02		
Colonial Office	25,156	96		
Crown Agents pending adjustments	154,187	04		
Carnegie Trade School	144	09		
Chief Probation Officer	55	00		
Central Housing and Planning	13	40		
Caribbean Currency Board	56,821	59		
Conservator of Forests	C.R.	6		87
Commissioner of the Interior — Overpayment of Salaries		31		17
Commissioner of Housing — wet weather equipment		435		10
Colonial Treasurer — Barbados	1,948	17		
Colonial Products Council	7	00		
Commonwealth Relations Office	674	40		
Commissioner in U.K. for W.I. and B.G.	33	00		
Commissioner of Police leave advances	17,049	25		
Commissioner of Housing	259	38		
Commissioner L. G. loss of cash in Corentyne	5,388	40		
Crown Agents	550	00		
Commissioner of Elections	1,654	41		
Controller of Govt. Printing and Stationery	320	69		
Commissioner of Police	230	52		
Caribbean Commission	43	00		
Commissioner of Housing — Overpayment of Salaries	C.R.	736		83
Commissioner of Interior	C.R.	56		13
Director of Education — Leave Advances to Teachers	88,983	91		
Director of Agriculture — wet weather equipment	232	75		
Development and Welfare in the W.I.	137	10		
Director of Education — Purchase of wet weather equipment	C.R.	44		58
Director of Civil Aviation	C.R.	2		50
Director of Public Works Sundry A/cs.	194,512	05		
D.M.S. Overpayment of Salaries	C.R.	15		20
Director of Agriculture — W/Sale Fish Marketing Centre	75,000	00		
D.M.S. Loss of Public Funds at Head Office	31	00		
A.D.C. Christianburg	228	03		
Director of Drainage and Irrigation	241,807	64		
D.M.S. Overpayments to Hospital Clerks	979	37		
Director of Land Settlement Defalcation S. S. M. Insanally	17,834	84		
Director of Education	C.R.	524		26
Department of Agriculture — U.N. Special Funds Soil Survey etc.	32,404	80		
Director of Land Development	C.R.	1,450		96
Director of Education — purchase of Badges	C.R.	259		42
Director of Agriculture	C.R.	3,037		00
Director of Land Settlement — purchase of tools kits for mechanics	C.R.	14		51
Director of Agriculture — purchase of Cattle	84,608	15		
Essequibo Boys School — Overpayment of Salaries	C.R.	2		12
Family Remittances — Sundry	01	00		
Government of Nigeria	1,845	92		
" " Barbados	C.R.	27		20
" " Ghana	2,121	88		
" " Tanganyika	01	00		
" " Trinidad	18,895	75		
" " Sierra Leone	3,261	5		
" " Antigua	1,120	03		
" " Jamaica	29,217	39		
" " St. Vincent	C.R.	7,442		60
" " Grenada	6,346	15		
" " Nyasaland	2,391	43		
" " Mauritius	1,446	84		
" " Gibraltar	01	00		
" " Northern Rhodesia	2,288	41		
" " Dominica	2,384	48		
" " British Honduras	976	66		
" " Federation of Malaya	790	07		
" " U.S.A.	41	82		
" " Monsterrat	496	46		
" " St. Kitts	5,027	99		
" " Leeward and Windward Islands	54	92		
" " British Virgin Islands	1,639	90		
" " Federation of the W.I.	16,582	79		
" " Bahamas	599	68		
" " Kenya	1,334	77		
" " Fiji	01	00		
" " Basutoland	1,396	44		
" " Aden	5,153	16		
" " St. Lucia	C.R.	23,059		54
Georgetown Public Free Library	2,412	85		
Government Tech. Institute	121	20		
H.M. Stationery Office	1,386	17		
Imperial War Graves	42	00		
Industrial Corp. Administration	185	51		
Livestock Control	2,461	58		
Ministry of Pensions	4,169	73		
M. & T.C. Georgetown	19	24		
M. & T.C., cleaning of Sussex Street Canal	69,146	04		
Marketing Organisation	28,166	77		
Milk Pasteurisation Plant	156,495	99		
Minor Industry Sales and Display Centre	6,038	37		
Minor Industry Cane Furniture Factory	23,425	54		
Ministry of Health — Nutrition Scheme	878	41		
M. & T.C. N/A	866	64		
Postmaster General — London	112	76		
Postmaster General — Sundry A/Cs.	170,381	07		
Police Salary Revision — Sundry	2,428	99		
Registrar of Court — Travelling	C.R.	90		60
Carried Forward		2,776,870		68

STATEMENT IV.

Balance of Advance Accounts on the 31st December, 1961.

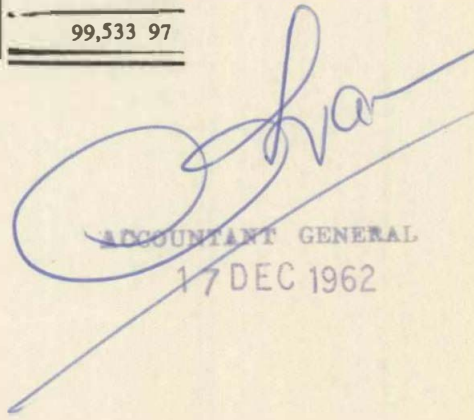
	\$	c.
<i>Brought Forward</i>	2,776,870	68
R.A.F. Family Allowances	13,744	78
Revision of Wages	70,843	18
Regional Meteorological Services	1,311	60
Regional Supreme Court — Loss of Cash	3,525	30
Recruitment of Farm Labourers	261	06
Recruitment of Domestic for Canada	C.R.	30 00
Sundry Dept. — Irregular Cheques Deposit		322 86
Standing Advisory Committee for Medical Research in Caribbean		560 40
Solicitor General		90 00
Transport and Harbours Department	1,112,382	61
U.C.W.I.		461 70
War Office		6,782 40
Wesleyan Methodist Society		1,555 53
W.I. Federal Government Census Expenses		1,905 07
W.I. Federal Supreme Court		5,150 00
		3,995,737 17
		5,666,410 26


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STATEMENT IVA.

Imprest Balances at 31st December, 1961

	\$	c.
Commissioner of Lands and Mines	16,882	90
Commissioner of the Interior		22 06
Commissioner of Police	2,365	36
Conservator of Forests	1,987	84
Director of Agriculture	56,943	55
Director of Medical Services	2,891	50
District Commissioner, East Demerara		2 00
District Commissioner, East Berbice	1,084	57
District Commissioner, West Berbice	823	87
Magistrate Berbice Judicial		10 53
Poor Law Commissioners	16,379	52
Social Welfare Officer		76 74
Supernumerary Magistrate Rice Assessment Committee, Essequibo/ Demerara		34 53
Supernumerary Magistrate Rice Assessment Committee, Corentyne/Berbice		29 00
		99,533 97


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STATEMENT II (Cont'd.)

(7)

(3)

Voted Working Capital. Government Undertakings

Transport and Harbours Department	\$430,000.00
Government Produce Depot — Georgetown	..	..	..	..	42,000.00
" " " — New Amsterdam	..	..	..	..	5,000.00
Government Processing Factory	..	..	..	..	75,000.00
Milk Pasteurisation Plant	..	..	..	..	20,000.00
Ham and Bacon Factory	..	..	..	..	25,000.00
					<u>\$597,000.00</u>

(8)

Summary of Unallocated Stores Account.

	Public Works Department		
	General Stores		
Actual value of stock in hand at 1st January, 1961	\$1,047,765.02
ADD — PURCHASES.			
Cash purchases charged to expenditure	\$2,415,642.12
Deduct stores paid for in 1961 but received in 1960	85,840.71
			<u>2,329,801.41</u>
Crown Agents and freight charges brought to A/c but unpaid at 31st December, 1961	58,029.38
Freight and local purchases brought to A/c but unpaid at 31.12.61	7,841.71
			<u>2,395,672.50</u>
			<u>3,443,437.52</u>
LESS — ISSUES			
Issues to votes and services as charged to expenditure	2,295,591.60
Proceeds for sale of stores to private parties	14,519.91
			<u>2,310,111.51</u>
Deduct issues in respect of previous years collected during 1961	3,580.05
			<u>2,306,531.46</u>
			<u>1,136,906.06</u>
DEDUCT — LOSSES.			
Losses and deficiencies written off	1,914.28
			<u>1,134,991.78</u>
Add unaccountable difference	214.33
			<u>1,135,206.11</u>
Value of stock in hand at 31. 12. 61	<u>1,135,206.11</u>

[Signature]
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STATEMENT II (Continued).

(9)

Arrears of Revenue at 31st December, 1961.

(a) Taxes, Fees, Rents, etc.

Head of Estimate	Amount		\$	c.
	\$	c.		
I. CUSTOMS AND EXCISE				
1. Import Duties	4,565	62		
2. Warehouse Rent and Charges	111	36		
4. Rum	75	07	4,752	05
II. LICENCES				
1. Licences — Liquor	250	00		
3. Licences — Motor Vehicles	317	13		
4. Licences — Unspecified	330	00	897	13
III. INTERNAL REVENUE				
2. Estate Duty	178,569	61		
4. Entertainment Tax	648	72		
6. Income Tax	2,062,742	21		
7. Excess Profits Tax	84,209	52	2,326,170	06
IV. FEES OF COURT OR OFFICE, etc.				
1. Agriculture	5,502	08		
4. Pure Line Seed Padi Scheme	1,391	97		
5. Government Laboratory	28	00		
6. Audit Fees	335	65		
7. Government Housing Estates	112,412	09		
8. Civil Aviation Department	5,079	62		
9. Aerodrome Charges	1,764	55		
10. Atkinson Field — Miscellaneous Revenue	12,118	35		
13. Government Technical Institute	252	00		
15. Queen's College	658	54		
18. Essequibo Boys' School	697	26		
19. Fire Protection	190	60		
20. Essequibo Estates — General	7,714	29		
21. Essequibo Estates—Operation of Agricultural Machinery	169	85		
22. Vergenoegen Land Development—General	45,188	16		
23. Vergenoegen Land Development — Operation of Agricultural Machinery	12,403	93		
25. Garden of Eden Land Development Scheme	3,545	51		
26. Cane Grove-La Bonne Mere Land Development—General	35,988	77		
27. Cane Grove-La Bonne Mere Land Development—Operation of Agricultural Machinery	24,466	67		
28. Amazon—Charity Scheme	3,513	60		
29. Mara Land Development Scheme	19,867	91		
30. Black Bush Polder—Lesbeholden Land Development Scheme	12,139	87		
31. New Land Development Schemes	3,637	92		
34. Court Fees, Fines and Seizure	357,678	68		
35. Crown Costs Recovered	20,628	43		
44. Hospitals, Asylums and Dispensaries	22,061	96		
47. Sale of Official Publications	1,793	23		
48. Sundry Reimbursements	395	00		
52. Canje Bridge	165	50	711,790	09
V. POST OFFICE, TELEGRAPHS AND TELEPHONES				
2. Telecommunications				
(a) Telephones	133,086	51		
3. Electric Inspections				
(b) Supply of Electricity	16,586	09		
4. Miscellaneous	3,301	10	152,975	70
VI. RENTS				
1. Houses	4,316	01		
2. Colony Lands	3,007	90		
3. Crown Lands	11,750	82	19,074	73
VII. FORESTS, LANDS AND MINES				
(a) Forests				
1. Fees	33,563	37		
4. Royalty — Timber	54,770	74		
(b) Lands				
2. Permissions	24,533	98	112,868	09
VIII. INTEREST				
1. General	47,994	83		
2. Loans to Corporations	424,580	94	472,575	77
IX. REFUNDS OF LOANS MADE BY THE COLONY				
1. From Loan Funds	63,894	43		
2. From Revenue	56,209	18	120,103	61
X. MISCELLANEOUS				
1. Sundries	2,121	19		
6. Sale of Stores — Forest Department	35,851	11	37,972	30
Total			3,959,179	53

STATEMENT XII

Statement of Losses of Government Money and Stores involving a charge to Expenditure during 1961.

Particulars.	Amount
	\$ c.
Write off of irrecoverable advance to P.C. Carryl	48 15
" " " " leave advance to Miss D. Gill	5 20
" " " " the value of 2 P.O. Guides and 2 Summary Rates	2 64
" " " " Cashier Shortage—Treasury	28 22
" " " " irrecoverable balance of leave advance to D. L. Diamond	63 49
Refund to W. H. Johnson re shortage of the Department's Imprest Account	8 00
Write off of cash shortage—District Commissioner. New Amsterdam	114 50
Write off Paymaster's shortage — Public Works Department	277 23
" " of the value of Licence—Licence Revenue Office	47 50
" " of balance on motor cycle advance to Mr. C. R. Sahadeo	1,108 46
" " cash shortage—C. Choy	8 20
" " shortage—Treasury Cashier	45 10
" " of amount owing by U.S. Farm labourer R. Welch	252 60
Refund of shortage in Medical Salaries account No. 2	97 72
Write off of balance of overpayment to M. Woolward—P.H.G.	98 16
Loss of one steel tape—Housing Department	24 25
Loss of one Lucas Generator	50 00
Write off of amount overpaid to Miss P. Durant	104 87
" " " P.W.D. Paymasters' Shortages — 1959	46 64
" " " " " " " " — 1959	74 83
" " " " " " " " — 1960	187 18
" " " " " " " " — 1960	202 40
" " " " irrecoverable amount advanced to Mr. S. Mathias	1 76
" " " " amount advanced to E. McGale	2 40
" " " " amount advanced to S. Laczewski	30 24
" " " " amount falsified by D. C. B. Payne	1,019 55
" " " " outstanding amount on Miss Stewart's Advance A/C	1 52
Cash lost at Canal No. 2 Postal Agency	17 28
Amount paid on improper instrument at the Treasury to U. Telford	170 35
Write off of outstanding balance on D.P.W. Advance Head	38 01
" " " " outstanding advances P. K. Kanhai — \$55.00	
O. Degrella — 6.72	
O. Hamilton — 2.02	
D. Singh — 25.74	
" " " " Advances Government of Bermuda	101 48
Write off of amount irrecoverable from A. Major	91 86
" " " " the balance of motor car advance outstanding against C. Williams	71 94
Write off of 50% cash shortage—G. R. Dwarka	10 05
Loss of 500 vials Seclophen—Medical Department	170 00
Write off of 25% of shortage by A. Knight—P.W.D.	83 61
" " " " amount due for work done for P.A.A.—P.W.D.	17 29
" " " " irrecoverable amount owing by J. Wrong, Police Department	183 30
" " " " the cost of repairs of refrigerator damaged by R. T. Cannon	175 50
" " " " irrecoverable amount outstanding against J. L. H. Eyle	110 13
Loss of Imprest Cash by Surveyor—P.W.D.	34 42
	\$ 5,226 03

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STATEMENT XIII
DEVELOPMENT FUND

Receipts and Payments for the year ended 31st December, 1961.

RECEIPTS	PAYMENTS
To Balance	By Expenditure during the year 1961
\$ 2,409,800.03	\$21,659,752.26
Amount appropriated from	
(i) C.D. & W. Grants	
(a) In respect of under-issues 1960	
\$ 892,548.03	
(b) In respect of Development Expenditure in 1961	
<u>5,279,476.28</u>	
6,172,024.31	
(ii) United Nations Special Fund	
153,500.66	
(iii) H.M. Government (Exchequer Loans)	
7,996,800.00	
(iv) Local Loan	
2,500,000.00	
Balance (overdrawn)	
2,427,627.26	
<u>\$21,659,752.26</u>	<u>\$21,659,752.26</u>

There was due to the Development Fund at the 31st December, 1961 a sum of \$297,465.90 in respect of undrawn issues on Colonial Development and Welfare Schemes as shown in Statement XV.

C. M. Fraser
C. M. FRASER,
Accountant General.

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STATEMENT XIV

Statement of Development Expenditure during 1961 on Projects and as to the Sources of Financing

SCHEME	Grant C.D. and W.		Other Sources		Total	
	\$	c.	\$	c.	\$	c.
I. AGRICULTURE						
1. Cocoa Development D4457	64,632	18	59,289	21	123,921	39
2. St. Ignatius Livestock Station D4332 D2172	6,859	08	59,652	28	66,511	36
3. Ebini Livestock Station R1133 R 764	23,262	36	68,738	14	92,000	50
4. Staff Training D4623 D2900	11,821	07	11,821	07	—	—
5. Soil Surveys D3286/R892 D4622/R1229 D2779	39,280	02	4,364	44	43,644	46
6. Rice Development	—	—	51,196	20	205,859	67
7. Coconut Industry (including Coir Manufacture)	—	—	29,734	98	29,734	98
8. Dairy Industry	—	—	30,476	22	30,476	22
9. Fisheries D2555 & A R1091 D3344 & A	4,128	71	911	08	911	08
10. Training Centre, Mon Repos	1,816	00	26,458	75	30,587	46
11. Additional Staff	2	40	Cr.	1,816	—	—
12. Bonuses to Producers	—	—	Cr.	2	40	—
13. Central Agricultural Station D1931 & A	—	—	19,841	69	19,841	69
14. Agricultural Laboratories, Central Agric. Station D4247/R1152	35,829	82	31,122	50	31,122	50
15. Hosoraro Experiment Station D2319 & A	214,419	61	17,695	96	53,525	78
16. Produce Depot	14,161	49	53,604	90	268,024	51
Cotton Investigations D2518/R664	—	—	4,473	07	18,634	56
Jute Investigations D2976	Cr.	64	—	—	Cr.	64
	Cr.	3,914	Cr.	434	Cr.	4,348
		543,255		15		98
II. CIVIL AVIATION						
1. Georgetown Airport	—	—	—	—	—	—
2. Improvement of Interior Communications D3454	1,722	26	16,561	67	18,283	93
3. Purchase of Aircraft	—	—	87,658	63	87,658	63
4. Aeromantical Telecommunications and Navigational Aids	—	—	—	—	—	—
		1,722		26		105,942
				104,220		56
III. DRAINAGE & IRRIGATION						
1. Corentyne Scheme—Black Bush Polder	—	—	1,364,097	77	1,364,097	77
2. Boerasirie Project—Main Works	—	—	49,067	43	49,067	43
3. Boerasirie Project—Subsidiary Works	—	—	34,110	51	34,110	51
4. Tapakuma Project D4635 & A D3703 & A	1,304,021	36	1,328,412	84	2,712,520	76
5. Miscellaneous Works and Equipment D2828 & A & B D4344	80,086	56	332,748	65	501,754	43
6. Detailed Topographic Surveys for project Works D2526 & A—D	97,432	98	—	—	—	—
7. Hydrological Surveys D2838 & A—C	71,572	80	64,366	69	202,788	46
8. Land of Canaan Relief D3974	64,366	69	138,421	77	67,607	81
9. Mahaica-Mahaicony-Abary Project (Stage I Abary Control)	60,847	02	48,843	89	97,687	78
	48,848	89	40,373	97	40,373	97
		1,727,171		30		5,070,008
				3,342,837		92
IV. EDUCATION						
1. Primary School Buildings and Equipment D4310 & A D4839 D3760	192,410	84	205,621	88	529,080	63
2. Post Primary Schools D4458	55,463	86	4,708	41	4,708	41
3. Domestic Science and Handicraft Centres D3624 & A & B	75,584	05	15,047	12	150,471	21
4. Capital Grants to Secondary Schools	135,424	09	27,600	00	27,600	00
5. Extensions and Improvements to Bishops' High School	—	—	5,721	83	5,721	83
6. Extensions and Improvements to Queen's College	—	—	5,477	33	5,477	33
7. Primary School Teachers' Quarters—Black Bush Polder	—	—	—	—	—	—
8. Business Education Training	—	—	—	—	—	—
		458,882		84		723,059
				264,176		41
V. INDUSTRY & CREDITS						
1. Agricultural and Housing	—	—	2,000,000	00	2,000,000	00
2. Industrial	—	—	409,192	38	409,192	38
3. Rice Development Co.	—	—	467,462	00	467,462	00
		—		2,876,654		38
						2,876,654
						38
VI. GEOLOGICAL SURVEYS						
1. Geological Surveys D2792 D4333	—	33	176,578	24	456,585	55
Specialist Adviser—Geologist/Petrologist D2497	Cr.	280,006	—	—	Cr.	720
		720				00
		279,287		176,578		455,865
						55
VII. HEALTH						
1. Suddie Hospital—Extension	—	—	—	—	—	—
2. Lethem Hospital—Extension	—	—	—	—	—	—
3. Cottage Hospitals, Health Centres and Mortuaries D3653 & A	154,929	77	17,214	40	172,144	17
4. Environmental Sanitation Programme	—	—	11,501	19	11,501	19
5. Malaria Eradication (Interior) D4311	31,852	53	3,539	16	35,391	69
6. Filaria Eradication	—	—	108,205	70	108,205	70
7. Poliomyelitis Vaccination D3718	12,662	50	11,102	49	23,764	99
8. Anti-Typhoid Vaccine Trials R1052 & A	19,831	15	—	—	19,831	15
9. Central Medical Stores D2823	1,619	78	1,619	79	3,239	57
10. Settlement of Ex-Patients Mahaica	—	—	20,184	19	20,184	19
11. Purchase of Hospital Equipment D3172	9,226	74	1,025	20	10,251	94
12. Skeldon Hospital	—	—	—	—	—	—
13. Refrigeration facilities for Georgetown Hospital Port Mourant Hospital	—	—	Cr.	3,500	Cr.	3,500
				9		24
		230,122		88		408,005
				177,882		35

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STATEMENT XIV (Cont'd)

Statement of Development Expenditure during 1961 on Projects and as to the Sources of Financing

SCHEME	Grant C.D. and W.		Other Sources		Total	
	\$	c.	\$	c.	\$	c.
VIII. HOUSING						
1. Rural and Urban Housing	—	—	843,905	94	843,905	94
Rural and Urban Housing D2546	—	—	Cr.	508 75	Cr.	508 75
	—	—				
			843,397	19	843,397	19
IX. LANDS & MINES						
1. Topographic Surveys and Training of Surveyors	—	—	42,263	02	42,263	02
2. Aerial Photography D4312	67,370	02	—	—	67,370	02
	67,370	02	42,263	02	109,633	84
X. LAND DEVELOPMENT						
1. Development of Pln. Mara cum annexis D3188 & A & B	49,125	30	5,458	36	54,583	66
2. Black Bush Polder—Lesbeholden D4228	10,363	00	1,151	45	11,514	45
3. Black Bush Polder—Mibikini, Joanna and Yakusari D4533	163,425	36	28,839	78	192,265	14
4. Existing Land Development Schemes D3682 & A	23,336	11	5,834	02	29,170	13
5. Preliminary Investigations	—	—	2,256	99	2,256	99
6. Development of Garden of Eden D3187	15,655	18	3,913	79	19,568	97
7. Machinery and Equipment	—	—	49,985	00	49,985	00
8. West Bank Demerara—Chantilly/Bourda	—	—	—	—	—	—
9. Interior Areas (N.W.D. Hill Area) D4790	14,454	17	2,550	73	17,004	90
10. Development of Pln. Onverwagt	—	—	—	—	—	—
Purchase of Machinery D2175	—	—	Cr.	500 00	Cr.	500 00
	276,359	12	99,490	12	375,849	24
XI. POST OFFICE						
1. Postal Services	—	—	—	—	—	—
2. Telecommunications Rehabilitation	—	—	383,078	93	383,078	93
	—	—	383,078	93	383,078	93
XII. PUBLIC WORKS						
1. Parika-Bartica Road D2839 & A-C	180,367	38	850,680	26	1,031,047	64
2. Bartica-Potaro Road D2960 & A & B	133,546	41	376,238	89	509,785	30
3. Potaro-Lethem Road D4428	89,960	26	39,878	32	129,838	58
4. East Bank Road	—	—	603,258	78	603,258	78
5. Sea and River Defences D4316 & A	413,822	10	—	—	413,822	10
D4867	843,665	24	1,075,810	12	2,333,297	46
6. Water Supply	—	—	561,657	10	561,657	10
7. Water Supply, Black Bush D4485	106,084	95	18,720	86	124,805	81
8. Public Officers' Housing	—	—	159,919	66	159,919	66
9. Public Buildings	—	—	93,969	23	93,969	23
10. P.W.D.—Buildings, Wharf, Fencing D3654	6,896	34	6,896	32	13,792	66
11. Quarries and Craft	—	—	173,703	42	173,703	42
12. East Coast Road (Abary Bridge)	—	—	545,474	80	545,474	80
13. West Coast Road	—	—	—	—	—	—
14. Harbour Siltation Investigation (U.N. Special Fund Project)	—	—	210,486	74	210,486	74
15. Surveys—East and West Coast Roads	—	—	396,378	87	396,378	87
16. Lethem—Wichabal—Dadanawa Road D3155	20,732	08	2,304	99	28,037	07
Road Making Plant	—	—	Cr.	433 14	Cr.	433 14
Berbice Road Reconstruction	—	—	Cr.	775 03	Cr.	775 03
East Canje Road	—	—	Cr.	306 52	Cr.	306 52
East Coast Road	—	—	Cr.	18,335,29	Cr.	18,335,29
	1,795,074	76	5,095,528	38	6,890,603	14
XIII. TRANSPORT & HARBOURS						
1. Rehabilitation of Shipping Services	—	—	1,243,642	11	1,243,642	11
2. Harbour Services	—	—	47,575	88	47,575	88
3. Railway Renewals	—	—	36,804	61	36,804	61
	—	—	1,328,022	60	1,328,022	60
XIV. MISCELLANEOUS						
1. New Amsterdam, Improvement of Water Supply	—	—	91,840	90	91,840	90
2. Expenses of Issue	—	—	—	—	—	—
3. Medical Research R1085 (2)	595	80	—	—	595	80
Govt. Recording Studio and Equipment D3164 & A	863	39	580	30	1,443	69
Visual Aid Equipment D3519	Cr.	3 50	—	—	Cr.	3 50
	1,455	69	92,421	20	93,876	89
XV. RURAL SELF HELP						
1. Rural Self Help Schemes D3122 & A	68,438	39	7,604	27	76,042	66
XVI. SOCIAL WELFARE						
1. New Prison	—	—	31,518	58	31,518	58
2. Community Organisation and Community Centres	—	—	19,430	23	19,430	23
3. Youth Welfare and Sports Development	—	—	34,195	19	34,195	19
4. Community Development Training D4762	5,581	08	984,90	—	6,565	98
	5,581	08	86,128	90	91,709	98
XVII. LOCAL GOVERNMENT						
1. Local Government Reorganisation	—	—	36,936	33	36,936	33

STATEMENT XIV (Cont'd.)

Statement of Development Expenditure during 1961 on Projects and as to the Sources of Financing

SCHEME	Grant C.D. & W.		Other Sources		Total	
	\$	c.	\$	c.	\$	c.
XVIII. AMERINDIAN DEVELOPMENT						
1. Amerindian Development D4358	64,480	36	7,164	49	71,644	85
2. Miscellaneous Schemes			1,220	00	1,220	00
3. Kumaka-Kwebanna Land Development D4359	44,556	12	6,160	18	50,716	30
4. District Office, Orealla D3717	6,418	30	1,334	69	7,752	99
	115,454	78	15,879	36	131,334	14
XIX. TOURISM						
1. Tourism	—		20,762	57	20,762	57
XX. ELECTRICITY DEVELOPMENT						
1. Electricity Development	—		628,586	40	628,586	40
XXI. FORESTS						
1. Forest Appraisals (U.N. Special Fund Project)	—		—		—	
<i>SUMMARY</i>						
I. AGRICULTURE	543,255	15	467,127	83	1,010,382	98
II. CIVIL AVIATION	1,722	26	104,220	30	105,942	56
III. DRAINAGE & IRRIGATION	1,727,171	30	3,342,837	62	5,070,008	92
IV. EDUCATION	458,882	84	264,176	57	723,059	41
V. INDUSTRY & CREDITS	—		2,876,654	38	2,876,654	38
VI. GEOLOGICAL SURVEYS	279,287	31	176,578	24	455,865	55
VII. HEALTH	230,122	47	177,882	88	408,005	35
VIII. HOUSING	—		843,397	19	843,397	19
IX. LANDS & MINES	67,370	02	42,263	02	109,633	04
X. LAND DEVELOPMENT	276,359	12	99,490	12	375,849	24
XI. POST OFFICE	—		383,078	93	383,078	93
XII. PUBLIC WORKS	1,795,074	76	5,095,528	38	6,890,603	14
XIII. TRANSPORT & HAREOURS	—		1,328,022	60	1,328,022	60
XIV. MISCELLANEOUS	1,455	69	92,421	20	93,876	89
XV. RURAL SELF HELP	68,438	39	7,604	27	76,042	66
XVI. SOCIAL WELFARE	5,581	08	86,128	90	91,709	98
XVII. LOCAL GOVERNMENT	—		36,936	33	36,936	33
XVIII. AMERINDIAN DEVELOPMENT	115,454	78	15,879	36	131,334	14
XIX. TOURISM	—		20,762	57	20,762	57
XX. ELECTRICITY DEVELOPMENT	—		628,586	40	628,586	40
XXI. FORESTS	—		—		—	
	5,570,175	17	16,089,577	09	21,659,752	26

STATEMENT XIV A.

Statement of Development Expenditure in the year 1961, under Sub-Heads as compared with the Estimates.

Uncovered Excesses Marked * Will be Included in the Final Supplementary Schedule, 1961, Development Estimates.

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
I. AGRICULTURE.										
1. Cocoa Development										
1. Personal Emoluments	13,500	00	12,629	74			870	26		
OTHER CHARGES.										
2. Wages	45,000	00	42,584	21			2,415	79		
3. Planting Materials, Equipment and Pest Control	15,000	00	10,454	18			4,545	82		
4. Transport, Travelling & Subsistence	6,000	00	4,093	64			1,906	36		
5. Maintenance of Vehicles, Buildings & Equipment	5,000	00	3,953	44			1,046	56		
6. Contingencies	6,000	00	1,321	37			4,678	63		
CAPITAL.										
7. Erection of Glass Houses & Bins	43,000	00	31,227	90			11,772	10		
8. Water Supply & Spray Beds	7,000	00	6,023	63			976	37		
9. Storeroom	5,000	00	3,925	30			1,074	70		
10. Establishment of a 30-acre Nursery	5,000	00	4,980	38			19	62		
11. Purchase of Truck	7,000	00	5,614	81			1,385	19		
12. Contingencies	2,500	00					2,500	00		
Sale of Produce							2,887	21		
	160,000	00	123,921	39			36,078	61		
Net under the Estimate							36,078	61		
2. St. Ignatius Livestock Station										
1. Personal Emoluments	32,140	00	21,195	48			10,944	52		
OTHER CHARGES.										
2. Wages	12,000	00	11,950	07			49	93		
3. Station Supplies, Mineral Supplements, Feeds	10,000	00	10,357	52	357	52				
4. Fertilizers & Seeds	5,000	00	4,878	50			121	50		
5. Maintenance & Running of Vehicles	8,000	00	6,945	96			1,054	04		
6. Transport & Travelling	2,000	00	1,394	28			605	72		
7. Contingencies	1,590	00	1,334	93			255	07		
8. Passages	2,500	00	833	42			1,666	58		
CAPITAL.										
9. House, Furniture & Equipment	2,000	00	7,261	69	5,261	69			4,384	00
10. Fencing	2,000	00	1,171	69			828	31		
11. Contingencies	1,000	00	519	50			480	50		
Sale of Produce							1,331	68		
	78,230	00	66,511	36	5,619	21	17,337	85	4,384	00
Deduct over the Estimate							5,619	21		
Net under the Estimate.							11,718	64		
3. Ebini Livestock Station.										
1. Personal Emoluments	17,976	00	18,646	47	670	47				
OTHER CHARGES.										
2. Wages	25,000	00	24,617	40			382	60		
3. Station Supplies	5,000	00	5,049	03	49	03				
4. Mineral Supplements, Feeds	4,500	00	5,500	90	1,000	90				
5. Fertilizers & Seeds	20,000	00	18,913	72			1,086	28		
6. Maintenance & Running of Tractors & Vehicles	4,000	00	4,505	35	505	35				
7. Transport & Travelling Subsistence	3,000	00	2,266	24			733	76		
8. Contingencies	524	00	131	57			392	43		
9. Passages	2,500	00	600	30			1,899	70		
CAPITAL.										
10. Electricity & Water Supply	13,000	00	16,044	86	3,044	86				
11. Radio Communication	6,000	00	2,806	82			3,193	18		
12. Equipment	1,000	00	198	94			801	06		
13. Contingencies	1,000	00	42	06			957	94		
Sale of Produce							7,323	16		
	103,500	00	92,000	50	5,270	61	16,770	11		
Deduct over the Estimate							5,270	61		
Net under the Estimate.							11,499	50		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
I. AGRICULTURE. (Cont'd.)										
4. Staff Training										
1. Administrative Charges	21,840	00	22,059	00	219	00				
2. Maintenance Charges	11,760	00	11,766	00		6				
3. Allowances	8,800	00	6,205	56			2,594	44		
4. Dependants' Allowances	1,950	00	938	00			1,012	00		
5. Passages	2,440	00	2,355	90			84	10		
6. Contingencies	2,910	00	320	00			2,590	00		
	49,700	00	43,644	46	225	00	6,280	54		
Deduct over the Estimate							225	00		
Net under the Estimate.							6,055	54		
5. Soil Surveys — I. Soil & Land Use Surveys.										
1. Personal Emoluments	18,568	00	15,046	40			3,521	60	1,691	00
OTHER CHARGES.										
2. Wages	7,000	00	3,613	56			3,386	44		
3. Travelling Expenses & Subsistence	1,200	00	1,378	81	178	81				
4. Supplies	6,000	00	2,705	59			3,294	41		
5. Maintenance & Running Expenses of Vehicles, Boats & Equipment	1,600	00	2,057	04	457	04				
6. Passages	5,000	00	4,871	49			128	51		
7. Contingencies	3,000	00	1,431	99			1,568	01		
CAPITAL.										
8. Houses, Furniture, Buildings & Equipment	24,000	00	13,982	69			10,017	31		
9. Roads & Bridges	3,000	00	2,139	66			860	34		
	69,368	00	47,227	23	635	85	22,776	62	1,691	00
Deduct over the Estimate							635	85		
Net under the Estimate.							22,140	77		
5. Soil Surveys — II. United Nations Special Fund Soil Survey.										
1. Personal Emoluments	84,337	00	106,526	55	22,189	55			56,500	00
OTHER CHARGES										
2. Laboratory Supplies	1,000	00	1,039	51	39	51			1,000	00
3. Medical Supplies	801	00	487	12			313	88		
4. Stationery & Office Supplies	1,000	00	1,395	77	395	77			1,000	00
5. Maintenance & Operation of Vehicles, Boats & Other Equipment	6,000	00	8,188	76	2,188	76			10,500	00
6. Aerial Photographs & Base Maps	3,000	00	1,111	38			1,888	62	5,000	00
7. Hire of Aircraft & Helicopter	3,999	00	1,240	00	7,965	99	2,759	00	7,000	00
8. Other Supplies	2,522	00	10,487	99						
9. Contribution to Local Facilities	27,973	00	28,155	36	182	36				
	130,632	00	158,632	44	32,961	94	4,961	50	81,000	00
Deduct under the Estimate					4,961	50				
Net over the Estimate					28,000	44				
6. Rice Development	10,000	00	29,734	98	19,734	98			20,000	00
Net over the Estimate					19,734	98				
7. Coconut Industry.										
1. Recording & Other Staff	3,500	00	2,148	99			1,351	01		
2. Transport & Travelling	3,500	00	4,560	62	1,060	62				
3. Wages	8,000	00	10,775	43	2,775	43				
4. Purchase of Nuts	15,000	00	8,857	60			6,142	40		
5. Contingencies	1,000	00	556	12			443	88		
6. Rehabilitation, Management & Experimental Work at Cane Grove	4,000	00	3,927	71			72	29		
Sale of Produce			CR 350	25			350	25		
	35,000	00	30,476	22	3,836	05	8,359	83		
Deduct over the Estimate							3,836	05		
Net under the Estimates.							4,523	78		
8. Dairy Industry	20,000	00	911	08			19,088	92		
Net under the Estimate							19,088	92		

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STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
I. AGRICULTURE (Cont'd.)										
9. Fisheries.										
1. Trials With New Gear	5,000	00	3,452	68			1,547	32		
2. Rural Ice Boxes	35,000	00	3,497	40			31,502	60		
3. Shrimp & Fish Project			26,000	00	26,000	00			26,000	00
Sale of Produce			CR 2,362	62			2,362	62		
	40,000	00	30,587	46	26,000	00	35,412	54	26,000	00
Deduct over the Estimate							26,000	00		
Net under the Estimate							9,412	54		
10. Training Centre, Mon Repos.										
1. Personal Emoluments	3,408	00					3,408	00		
OTHER CHARGES.										
2. Wages	492	00					492	00		
3. Transport & Travelling	600	00					600	00		
CAPITAL.										
4. Buildings	60,000	00					60,000	00		
5. Equipment	14,000	00					14,000	00		
6. Contingencies	1,500	00					1,500	00		
	80,000	00					80,000	00		
Net under the Estimate							80,000	00		
11. Additional Staff.										
1. Personal Emoluments	12,576	00	7,348	65			5,227	35		
OTHER CHARGES.										
2. Transport, Travelling & Subsistence	2,000	00	94	84			1,905	16		
CAPITAL										
3. Housing	24,000	00	12,398	20			11,601	80		
4. Office	6,000	00					6,000	00		
5. Miscellaneous & Contingencies	500	00					500	00		
	45,076	00	19,841	69			25,234	31		
Net under the Estimate							25,234	31		
12. Bonuses to Producers.	40,000	00	31,122	50			8,877	50		
Net under the Estimate.							8,877	50		
13. Central Agricultural Station.										
1. Water & Electricity Supplies	26,000	00	11,250	35			14,749	65		
2. Roads & Bridges	6,500	00	7,139	88	639	88				
3. Equipment, Tractors, Transport & Implements	40,500	00	35,135	55			5,364	45		
4. Contingencies	6,700	00	6,700	00			6,700	00		
	79,700	00	53,525	78	639	88	26,314	10		
Deduct over the Estimate							639	88		
Net under the Estimate							26,174	22		
14. Agricultural Laboratories, Central Agricultural Station	299,468	00	268,024	51			31,443	49	59,468	00
Net under the Estimate							31,443	49		
15. Hosororo Experiment Station.										
1. Personal Emoluments	6,252	00	2,838	75			3,413	25		
OTHER CHARGES.										
2. Transport, Travelling & Subsistence	100	00	36	74			63	26		
3. Passages	1,250	00	718	36			531	64		
CAPITAL.										
4. Clearing Land and Crop Establishment	5,000	00	4,116	10			883	90		
5. Electricity and Water Supply	5,000	00	13,052	14	8,052	14				
Buildings			122	82			122	82		
Sale of Produce			CR. 2,250	35			2,250	35		
	17,602	00	18,634	56	8,174	96	7,142	40		
Deduct under the Estimate							7,142	40		
Net over the Estimate							1,032	56*		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
I. AGRICULTURE (Cont'd.)										
16. Produce Depot.	88,000	00					88,000	00		
Net under the Estimate							88,000	00		
Cotton Investigations			CR 64	22			64	22		
Net under the Estimate							64	22		
Jute Investigations			CR. 4,348	96			4,348	96		
Net under the Estimate							4,348	96		
II. CIVIL AVIATION										
1. Georgetown Airport	100,000	00					100,000	00		
Net under the Estimate							100,000	00		
2. Improvement of Interior Communications	105,000	00	18,283	93			86,716	07	1,762	00
Net under the Estimate							86,716	07		
3. Purchase of Aircraft	63,000	00	87,658	63	24,658	63			24,659	00
Net over the Estimate					24,658	63				
4. Aeronautical Telecommunications & Navigational Aids	46,000	00					46,000	00		
Net under the Estimate							46,000	00		
III. DRAINAGE & IRRIGATION										
1. Corentyne Scheme, Black Bush Polder.										
1. General	50,000	00	333,471	03	283,471	03				
2. Main Drainage Sluices	6,000	00	83,782	54	77,782	54	58,503	09		
3. Drainage Works	118,000	00	59,496	91			55,000	00		
4. Irrigation Works	55,000	00					18,000	00		
5. Main & Branch Canals	18,000	00								
6. Pumping Station & Auxiliary Works	41,000	00	CR. 509	19			41,509	19		
7. Roads	680,000	00	531,898	90			148,101	10		
8. Bridges	12,000	00	4,984	00			7,016	00		
9. Contingencies, Dayworks & Plant Advances	400,000	00	190,803	41			209,196	59		
10. Engineering & Supervision	120,000	00	160,170	17	40,170	17				
	1,500,000	00	1,364,097	77	401,423	74	537,325	97		
Deduct over the Estimate							401,423	74		
Net under the Estimate							135,902	23		
2. Boerasirie Project — Main Works.	50,000	00	49,067	43			932	57		
Net under the Estimate							932	57		
3. Boerasirie Project & Subsidiary Works	100,000	00	34,110	51			65,889	49		
Net under the Estimate							65,889	49		
4. Tapakuma Project	2,750,000	00	2,712,520	76			37,479	24		
Net under the Estimate							37,479	24		
5. Miscellaneous Works & Equipment. Reconditioning, Replacement & Improvement works in Established Areas —										
EAST BERBICE										
1. Manaribisi Cattle Pasture Improvements — 10,000 Acres ..	2,000	00					2,000	00		
2. Improvement Works, Lancaster/Manchester	5,000	00	4,397	87			602	13		
3. Rosehall Village District Drainage Works	10,000	00	5,546	88			4,453	12		
4. Reconditioning Torani Canal	80,000	00	75,829	86			4,170	14		
EAST DEMERARA & WEST BERBICE										
5. Improvement Works, Mahaicony/Abary	60,000	00	19,064	11			40,935	89		
6. Reconditioning & Improvement Works at Cane Grove	40,000	00	33,097	18			6,902	82		
Carried Forward	197,000	00	137,935	90			59,064	10		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961	Actual Expendi- ture	Excesses	Savings	Supple- mentary Estimates
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
III. DRAINAGE & IRRIGATION (Cont'd.)					
<i>Brought Forward</i>	197,000 00	137,935 90		59,064 10	
5. Miscellaneous Works and Equipment—(Cont'd.)					
Reconditioning, replacement & Improve- ment Works in Established Areas—(Cont'd.)					
7. Reclamation of Young Empolder at Buxton/Friendship	3,000 00	14,743 20	11,743 20		
8. Spares for District Pumping Stations	11,500 00	11,570 82	70 82		
9. Improvement Works, Craig	4,000 00	5,312 23	1,312 23		
WEST DEMERARA					
10. Improvement Works at La Jalousie & Windsor Forest	5,000 00	4,730 14		269 86	
11. Independent Irrigation System for La Grange	60,000 00	29,803 90		30,196 10	
12. Mobile Irrigation Pump in Pontoon for La Grange	17,000 00			17,000 00	
13. Internal Drainage & Irrigation Works, Canals Polder	30,000 00	23,848 09		6,151 91	
ESSEQUIBO					
14. Improvement of Anna Regina Waterpath & Outfall	6,000 00	8,189 00	2,189 00		
15. Improving Irrigation Supply— Annandale	5,000 00	4,221 82		778 18	
16. Reconditioning & Improvement Works, Vergenoegen Area	45,000 00	37,830 84		7,169 16	
17. Reconditioning & Improvements to Subsidiary Works, Anna Regina	40,000 00	38,763 17		1,236 83	
18. Providing Koker runs for Three Friends' Sluices	25,000 00	CR 17 29		25,017 29	
MINOR DRAINAGE & IRRIGATION SCHEMES					
EAST BERBICE					
19. Drainage Works, Fyrish	1,000 00	640 85		359 15	
EAST DEMERARA & WEST BERBICE.					
20. Irrigation Facilities— Park/Abary	55,000 00	15,854 26		39,145 74	
WEST DEMERARA.					
21. Drainage & Irrigation Works— La Retraite	5,000 00	28,717 90	23,717 90		
22. Drainage & Irrigation—Den Amstel	20,000 00	27,493 31	7,493 31		
ESSEQUIBO.					
23. Irrigation Works, Charity	45,000 00	20,826 77		24,173 23	
24. Workshop Equipment & Construction Plant & Equip- ment	25,500 00	20,809 50		4,690 50	
25. Excavating Equipment from Black Bush Polder	100,000 00			100,000 00	
26. Reserve for Works to be decided	300,000 00	61,800 05		238,199 95	2 00
27. Drainage & Irrigation Works— North Klien Pouderoeyen					7,000 00
28. Replacing Park Sluice		837 35	837 35		1,200 00
29. Columbia/Affiance, Esse- quibo—Drains					3,700 00
30. Clearing Outfall Channels, West Coast, Berbice		7,842 62	7,842 62		10,000 00
	1,000,000 00	501,754 43	55,206 43	553,452 00	21,902 00
Deduct over the Estimate				55,206 43	
Net under the Estimate				498,245 57	
6. Detailed Topographic Surveys					
A. Mahaica/Berbice Surveys—					
1. Personal Emoluments	15,750 00	11,923 35		3,826 65	
OTHER CHARGES.					
2. Travelling & Subsistence	6,700 00	3,644 23		3,055 77	
3. Levelling & Traversing	35,000 00	62,840 77	27,840 77		
4. New Supplies	3,500 00	29 50		3,470 50	
5. Contingencies	6,050 00	12,981 48	6,931 48		
B. Canje River Surveys —					
OTHER CHARGES					
6. Travelling & Subsistence	12,000 00	7,005 89		4,994 11	
7. Levelling & Traversing	116,000 00	82,156 97		33,843 03	
8. New Supplies	8,000 00	9,032 03	1,032 03		
9. Contingencies	13,600 00	13,174 24		425 76	
	216,600 00	202,788 46	35,804 28	49,615 82	
Deduct over the Estimate				35,804 28	
Net under the Estimate				13,811 54	

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses.		Savings		Supplementary Estimates		
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
III. DRAINAGE & IRRIGATION (Cont'd.)											
7. Hydrological Surveys.											
A. Operation & Maintenance of Gauging Stations on the Canje River.											
1.	Wages	15,500	00	9,910	05			5,589	95		
2.	Travelling & Subsistence	5,000	00	1,512	71			3,487	29		
3.	Operation & Maintenance of Out-board Motors	4,000	00	743	99			3,256	01		
4.	Expendable Stores & Bench Marks	1,200	00	206	76			993	24		
5.	New Supplies & Repairs	3,000	00	6,529	09	3,529	09				
6.	Contingencies	2,800	00	1,353	07			1,446	93		
B. Operation & Maintenance of Gauging Stations on the Mahaica, Mahaicony & Abary Rivers.											
7.	Wages	12,500	00	15,831	74	3,331	74				
8.	Allowances	300	00	331	66	31	66				
9.	Operation & Maintenance of Out-board Motors	4,000	00	2,072	00			1,928	00		
10.	Expendable Stores & Bench Marks	500	00	341	74			158	26		
11.	New Supplies & Repairs	3,000	00	5,362	46	2,362	46				
12.	Contingencies	2,200	00	2,318	87	118	87				
C. Establishment, Operation & Maintenance of Gauging Stations on the Berbice River.											
13.	Wages	8,500	00	2,667	48			5,832	52		
14.	Travelling & Subsistence	2,000	00	348	51			1,651	49		
15.	Operation & Maintenance of Out-board Motors	1,800	00	18	96			1,781	04		
16.	Expendable Stores & Bench Marks	1,200	00	83	34			1,116	66		
17.	New Supplies	1,500	00	739	11			760	89		
18.	Contingencies	1,500	00	272	27			1,227	73		
D. Hydrological Investigations.											
19.	Wages	21,900	00	9,654	00			12,246	00		
20.	Maintenance of Equipment	5,050	00	7,189	00	2,139	00				
21.	Records & Stationery	2,500	00	121	00			2,379	00		
		99,950	00	67,607	81	11,512	82	43,855	01		
	Deduct over the Estimate.							11,512	82		
	Net under the Estimate.							32,342	19		
8.	Land of Canaan Relief	180,000	00	97,687	78			82,312	22		
	Net under the Estimate							82,312	22		
9.	Mahaica—Mahaicony—Abary Project	150,000	00	40,373	97			109,626	03		
	Net under the Estimate							109,626	03		
IV. EDUCATION.											
1.	Primary School Building & Equipment	600,000	00	529,080	63			70,919	37	600,000	00
	Net under the Estimate							70,919	37		
2.	Post-Primary Schools	186,638	00	4,708	41			181,929	59		
	Net under the Estimate							181,929	59		
3.	Domestic Science & Handicraft Centres	166,000	00	150,471	21			15,528	79		
	Net under the Estimate							15,528	79		
4.	Capital Grants to Secondary Schools	57,600	00	27,600	00			30,000	00		
	Net under the Estimate							30,000	00		
5.	Extensions & Improvements to Bishops' High School	20,000	00	5,721	83			14,278	17		
	Net under the Estimate							14,278	17		
6.	Extensions & Improvements to Queen's College	2,400	00	5,477	33	3,077	33			3,635	00
	Net over the Estimate					3,077	33				
7.	Primary School Teachers' Quarters—Black Bush Polder									240,000	00
8.	Business Education Training									6,000	00

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
V. INDUSTRY & CREDITS.										
1. Agriculture & Housing	750,000	00	2,000,000	00	1,250,000	00			1,250,000	00
Net over the Estimate					1,250,000	00				
2. Industrial	500,000	00	409,192	38			90,807	62		
Net under the Estimate							90,807	62		
3. Rice Development Company			467,462	00	467,462	00			467,462	00
Net over the Estimate					467,462	00				
VI. GEOLOGICAL SURVEYS.										
1. Geological Surveys										
1. Personal Emoluments	342,609	00	323,175	08			19,433	92		
OTHER CHARGES.										
2. Rations	21,000	00	17,602	58			3,397	42		
3. Subsistence & Station Allowances	20,000	00	18,590	46			1,409	54		
4. Travelling Expenses of Director	4,800	00	49	02			4,750	98		
5. Travelling & Transport	25,000	00	26,533	42	1,530	42				
6. Passages	13,000	00	10,741	76			2,258	24		
7. Study Courses	504	00	437	52			66	48		
8. Chemical Supplies & Laboratory Equipment	2,616	00	8,547	63	5,931	63				
9. Drawing Instruments, etc	2,500	00	2,060	64			439	36		
10. Materials for Survey, Etc.	12,000	00	8,104	36			3,895	64		
11. Maintenance of Building & Compound	1,000	00	449	81			550	19		
12. Library Equipment	1,000	00	1,238	42	238	42				
13. Upkeep of Boats & Engines	4,400	00	3,577	14			822	86		
14. Upkeep & Maintenance of Vehicles	3,000	00	1,745	60			1,254	40		
15. Special Scientific Research	1,000	00	201	92			798	08		
16. Test Drilling & Geophysical Survey	1	00					1	00		
17. Printing Maps & Reports	8,000	00	5,133	89			2,866	11		
18. Uniforms	2,000	00	720	24			1,279	76		
19. Rental of Quarters	500	00	27	60			472	40		
20. Miscellaneous	2,660	00	3,592	67	932	67				
CAPITAL										
21. Boats Engines & Vehicles	1,500	00					1,500	00		
22. Buildings	44,000	00	25,435	88			18,564	12		
23. Surveying & Drawing Instrument	2,000	00	1,711	44			288	56		
24. Office Camp & Field Equipment and Tools	2,040	00	3,132	25	1,092	25				
Scheme Revenue			CR 6,223	78			6,223	78		
	517,133	00	456,585	55	9,725	39	70,272	84		
Deduct over the Estimate							9,725	39		
Net under the Estimate							60,547	45		
Specialist Adviser — Geologist/Petrol- ologist D2497			CR 720	00			720	00		
Net under the Estimate							720	00		
VII. HEALTH.										
1. Suddie Hospital—Extension	50,000	00					50,000	00		
Net under the Estimate							50,000	00		
2. Lethem Hospital—Extension	15,000	00					15,000	00		
Net under the Estimate							15,000	00		
3. Cottage Hospital, Health Centres & Mortuaries	200,000	00	172,144	17			27,855	83		
Net under the Estimate							27,855	83		
4. Environmental Sanitation Programme	50,000	00	11,501	19			38,498	81		
Net under the Estimate							38,498	81		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
VII. HEALTH (Cont'd.)										
5. Malaria Eradication—Interior	20,000	00	35,391	69	15,391	69			18,530	00
Net over the Estimate					15,391	69				
6. Filaria Eradication	21,000	00	108,205	70	87,205	70			69,400	00
Net over the Estimate					87,205	70*				
7. Poliomyelitis Vaccination	30,000	00	23,764	99			6,235	01		
Net under the Estimate							6,235	01		
8. Anti-Typhoid Vaccine Trials	40,000	00	19,831	15			20,168	85		
Net under the Estimate							20,168	85		
9. Central Medical Store D.2823			3,239	57	3,239	57			5,157	00
Net over the Estimate					3,239	57				
10. Settlement of Ex-Patients—Mahaica Hospital			20,184	19	20,184	19			19,804	00
Net over the Estimate					20,184	19*				
11. Purchase of Hospital Equipment D3172			10,251	94	10,251	94			14,980	00
Net over the Estimate					10,251	94				
12. Skeldon Hospital									53,000	00
13. Refrigeration Facilities for Georgetown Hospital			3,500	00	3,500	00			3,500	00
Net over the Estimate					3,500	00				
Port Mourant Hospital			CR	9 24				9 24		
Net under the Estimate								9 24		
VIII. HOUSING.										
1. Rural & Urban Housing.										
1. Personal Emoluments	158,789	00	143,550	29			15,238	71	1	00
OTHER CHARGES										
2. Travelling Allowances	16,000	00	13,344	09			2,655	91		
3. Subsistence Allowances	2,000	00	611	49			1,388	51		
4. Transport of Goods	500	00	171	10			328	90		
5. Instruments, Equipment, Etc.	1,200	00	1,085	97			114	03		
6. Passages — Contract Officers	1,500	00	758	48			741	52		
7. Rent	3,658	00	3,962	79	304	79				
8. Miscellaneous	2,000	00	2,874	15	874	15				
9. Furniture	50	00					50	00		
10. Maintenance & Running Expenses, Vehicles	1,000	00	515	16			484	84		
11. Stationery, Books, Etc.	1,500	00	70	72			1,429	28		
12. Uniforms, Messengers, Etc.	250	00	292	31	42	31				
Miscellaneous Services										
13. Maintenance Charges, Government Housing Estates	275,000	00	332,168	21	57,168	21				
CAPITAL										
14. Surveys	10,000	00	264	53			9,735	47		
15. Purchase & Development of Land	309,553	00	184,124	05			125,428	95		
16. Construction of Flats for Rent	25,000	00	CR 7,961	53			32,961	53	75,000	00
17. Construction of Houses for Sale	25,000	00	82,777	53	57,777	53			75,000	00
18. Aided Self Help Housing	150,000	00	79,293	55			70,706	45		
19. Repairs to Building	5,000	00	1,574	17			3,425	83		
20. Arrears of Wages, Watchmen	500	00	910	76	410	76				
21. Purchase of Vehicles	11,500	00	3,518	12			7,981	88	1	00
	1,000,000	00	843,905	94	116,577	75	272,671	81	150,002	00
Deduct over the Estimate							116,577	75		
Net under the Estimate							156,094	06		
Rural & Urban Housing D.2546			CR	508 75			508	75		
Net under the Estimate							508	75		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
IX. LANDS & MINES										
1. Topographic Surveys & Training of Surveyors	40,000	00	42,263	02	2,263	02			10,000	00
Net over the Estimate					2,263	02				
2. Aerial Photography	120,000	00	67,370	02			52,629	98		
Net under the Estimate							52,629	98		
X. LAND DEVELOPMENT										
1. Development of Pln. Mara Cum Annexis & Expansion	120,000	00	54,583	66			65,416	34		
Net under the Estimate							65,416	34		
2. Black Bush Polder — Lesbeholden	48,544	00	11,514	45			37,029	55		
Net under the Estimate							37,029	55		
3. Black Bush Polder — Mibikuri, Joanna & Yakusari	540,000	00	192,265	14			347,734	86		
Net under the Estimate							347,734	86		
4. Existing Land Development Schemes	68,000	00	29,170	13			38,829	87		
Net under the Estimate							38,829	87		
5. Preliminary Investigations	10,000	00	2,256	99			7,743	01		
Net under the Estimate							7,743	01		
6. Development of Garden of Eden	27,930	00	19,568	97			8,361	03		
Net under the Estimate							8,361	03		
7. Machinery & Equipment	50,000	00	49,985	00			15	00		
Net under the Estimate							15	00		
8. West Bank, Demerara — Chantilly/Bourda	50,000	00					50,000	00		
Net under the Estimate							50,000	00		
9. Interior Areas — N.W.D. Hill Area	150,000	00	17,004	90			132,995	10		
Net under the Estimate							132,995	10		
10. Development of Pln. Onverwagt	178,000	00					178,000	00		
Net under the Estimate							178,000	00		
Land Development Schemes — Purchase of Machinery D.2175			CR	500	00		500	00		
Net under the Estimate							500	00		
XI. POST OFFICE										
1. Postal Services	50,000	00					50,000	00		
Net under the Estimate							50,000	00		
2. Telecommunications Rehabilitation	1,000,000	00	383,078	93			616,921	07		
Net under the Estimate							616,921	07		
XII. PUBLIC WORKS										
1. Parika — Bartica Road	500,000	00	1,031,047	64	531,047	64			1,400,000	00
Net over the Estimate					531,047	64				
2. Bartica — Potaro Road	500,000	00	509,785	30	9,785	30				
Net over the Estimate					9,785	30*				
3. Potaro — Lethem Road	100,000	00	129,838	58	29,838	58				
Net over the Estimate					29,838	58*				
4. East Bank Road	500,000	00	603,258	78	103,258	78			100,000	00
Net over the Estimate					103,258	78*				

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
XII. PUBLIC WORKS (Cont'd.)										
5. Sea and River Defences										
ESSEQUIBO										
1. Walls, Essequibo Coast	50,000	00	70,109	15	20,109	15				
2. Walls, Leguan	40,000	00	41,460	69	1,460	69				
3. Walls, Wakenaam	60,000	00	51,950	43			8,049	57		
4. Works, McNabb/Somerset and Berks	120,000	00	89,707	78			30,292	22		
WEST DEMERARA										
5. Works, Greenwich Park/Parika	150,000	00	148,410	70			1,589	30		
6. Walls, West Coast, Demerara	75,000	00	39,256	69			35,743	31		
7. Coping, De Willem, EAST DEMERARA	1,500	00	15,808	71	14,308	71				
8. Works, Nabaclis/Annandale/ Hope/Mon Repos	500,000	00	1,365,281	52	865,281	52			784,019	00
BERBICE										
9. New Sea Dam, Cotton Tree/Zee Zight	5,000	00	7,192	72	2,192	72				
10. Works — West Coast, Berbice	185,000	00	33,618	38			151,381	62		
11. Wall, Nos. 82/83 Skeldon	20,000	00	20,211	87	211	87				
12. Works, Grand Canal/Industry	12,000	00	724	43			11,275	57		
13. Recasing Concrete Walls, (Colony wide)	75,000	00	107,319	90	32,319	90				
River Defences										
14. River Defences, West Bank, Demerara	5,000	00	5,128	53	128	53				
15. River Defences, Christianburg/Wismar	50,000	00	17,950	16			32,049	84		
16. Works, Parika/Larimakabra	4,000	00	3,861	71			138	29		
17. Retevment, P.W.D./Forestry, River Bank, Georgetown	80,000	00	60,717	06			19,282	94		
18. R.C. Wall, River Defences, Stanleytown/Islington	25,000	00	24,687	32			312	68		
19. Plant	100,000	00	58,662	39			41,337	61		
20. Beacons	13,000	00	12,218	89			781	11		
Unallocated	14,000	00					14,000	00		
21. River Defences, Charity — Amazon			3,143	89	3,143	89			4,500	00
22. New Hydrographic Launch			66,168	92	66,168	92			66,169	00
23. River Defences — Aurora, Essequibo			76,661	67	76,661	67			76,600	00
Wall from No. 78 Koker to Springlands			13,043	95	13,043	95				
	1,584,500	00	2,333,297	46	1,095,031	52	346,234	06	931,288	00
Deduct under the Estimate					346,234	06				
Net over the Estimate					748,797	46				
6. Water Supply	500,000	00	561,657	10	61,657	10			60,000	00
Net over the Estimate					61,657	10				
7. Water Supply, Black Bush	454,820	00	124,805	81			330,014	19		
Net under the Estimate							330,014	19		
8. Public Officers' Housing	300,000	00	159,919	66			140,080	34	45,190	00
Net under the Estimate							140,080	34		
9. Public Buildings	450,000	00	93,969	23			356,030	77	15,059	00
Net under the Estimate							356,030	77		
10. P.W.D. — Buildings, Wharf, Fencing	100,000	00	13,792	66			86,207	34		
Net under the Estimate							86,207	34		
11. Quarries & Craft	250,000	00	173,703	42			76,296	58		
Net under the Estimate							76,296	58		
12. East Coast Road — Abary Bridge	239,400	00	545,474	80	306,074	80			310,600	00
Net over the Estimate					306,074	80				

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STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses		Savings		Supplementary Estimates	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
XII. PUBLIC WORKS—Contd.										
13. West Coast Road	60,000	00					60,000	00		
Net under the Estimate							60,000	00		
14. Harbour Siltation Investigation.										
1. Personal Emoluments	20,721	00	22,127	70	1,406	70				
OTHER CHARGES.										
2. Payments to Delft Laboratory	105,779	00	168,527	09	62,748	09				
3. Transport, Travelling & Subsistence	4,000	00	5,574	34	1,574	34			76,000	00
4. Maintenance & Operation of Launch	12,000	00	11,683	71			316	29		
5. Miscellaneous	2,500	00	2,573	90	73	90				
	145,000	00	210,486	74	65,803	03	316	29	76,000	00
Deduct under the Estimate					316	29				
Net over the Estimate					65,486	74				
15. Surveys — East & West Coast Roads			396,378	87	396,378	87			418,730	00
Net over the Estimate					396,378	87				
16. Lethem — Wichabai — Dadanawa Road D. 3155			23,037	07	23,037	07			24,000	00
Net over the Estimate					23,037	07				
Road Making Plant			CR 433	14			433	14		
Net under the Estimate							433	14		
Berbice Road — Reconstruction			CR 775	03			775	03		
Net under the Estimate							775	03		
East Canje Road			CR 306	52			306	52		
Net under the Estimate							306	52		
East Coast Road			CR 18,335	29			18,335	29		
Net under the Estimate							18,335	29		
XIII. TRANSPORT & HARBOURS										
1. Rehabilitation of Shipping Services										
1. Personal Emoluments	9,100	00	9,096	00			4	00		
OTHER CHARGES										
2. Travelling, Subsistence, Transport & Passages	500	00					500	00		
CAPITAL										
3. Third New Ferry Ship	500,000	00	259,800	00			240,200	00		
4. Passenger Ship	5,000	00					5,000	00		
5. Reconstruction of Demerara Ferry Terminals	500,400	00	529,520	62	29,120	62				
6. Reconstruction of Berbice Ferry Terminals	200,500	00	184,363	14			16,136	86		
7. New Stelling, Hog Island	24,000	00	67,324	26	43,324	26				
8. Rehabilitation, Charity Stelling	21,000	00					21,000	00		
9. Rehabilitation, Fort Island & Morawhanna Stellings	25,000	00					25,000	00		
10. Machinery for Dry Dock, Mazaruni	60,000	00	51,736	48			8,263	52		
11. Replacement of Workers' Launch, Mazaruni	50,000	00	29,281	89			20,718	11		
12. Minor Works, Parika & Adventure	30,000	00	6,259	12			23,740	88		
Carried Forward	1,425,500	00	1,137,381	51	72,444	88	360,563	37		

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961	Actual Expendi- ture	Excesses	Savings	Supple- mentary Estimates
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
<i>Brought Forward</i>	1,425,500 00	1,137,381 51	72,444 88	360,563 37	
XIII. TRANSPORT & HARBOURS (Cont'd.)					
CAPITAL					
13. Two pontoons & pile driving Equipment	36,500 00	46,361 92	9,861 92		
14. Mechanical equipment for Stellings	35,000 00	59,898 68	24,898 68		
15. Two new ferry ships					1,000 00
	<u>1,497,000 00</u>	<u>1,243,642 11</u>	<u>107,205 48</u>	<u>360,563 37</u>	<u>1,000 00</u>
Deduct over the estimate				107,205 48	
Net under the estimate				<u>253,357 89</u>	
2. Harbour Services					
1. Improvement & installation of navigation aids, light- bouys, and radio telephone	44,000 00	784 09		43,215 91	
2. Replacement for pilot launch	80,000 00	46,791 79		33,208 21	
3. Mechanical equipment	20,000 00			20,000 00	
	<u>144,000 00</u>	<u>47,575 88</u>		<u>96,424 12</u>	
Net under the estimate				<u>96,424 12</u>	
3. Railway Renewals					
1. Rehabilitation of permanent way	100,000 00	36,728 71		63,271 29	
2. Purchase of locomotives & coaches	400,000 00			400,000 00	
3. Travelling, subsistence, trans- port & passages		75 90	75 90		76 00
	<u>500,000 00</u>	<u>36,804 61</u>	<u>75 90</u>	<u>463,271 29</u>	<u>76 00</u>
Deduct over the estimate				75 90	
Net under the estimate				<u>463,195 39</u>	
XIV. MISCELLANEOUS					
1. New Amsterdam — improvement of water supply	56,510 00	91,840 90	35,330 90		35,331 00
Net over the estimate			<u>35,330 90</u>		
2. Expenses of issue	3,500 00			3,500 00	
Net under the estimate				<u>3,500 00</u>	
3. Medical research	1,500 00	595 80		904 20	
Net under the estimate				<u>904 20</u>	
Government recording studio D.3164		1,443 69	1,443 69		
Net over the estimate			<u>1,443 69*</u>		
Visual aid equipment D. 3519		CR 3 50		3 50	
Net under the estimate				<u>3 50</u>	
XV. RURAL SELF HELP					
1. Rural self help schemes	100,000 00	76,042 66		23,957 34	
Net under the estimate				<u>23,957 34</u>	
XVI. SOCIAL WELFARE					
1. New prison	75,000 00	31,518 58		43,481 42	
Net under the estimate				<u>43,481 42</u>	

STATEMENT XIV A. (Cont'd.)

	Amount Appropriated 1961		Actual Expenditure		Excesses	Savings	Supplementary Estimates		
	\$	c.	\$	c.	\$	c.	\$	c.	
XVI. SOCIAL WELFARE—(Cont'd)									
2. Community Organisation & Community Centres	20,000	00	19,430	23		569	77	10,000	00
Net under the Estimate ..						569	77		
3. Youth Welfare & Sports Development	72,800	00	34,195	19		38,604	81		1 00
Net under the Estimate ..						38,604	81		
4. Community Development — Training	7,200	00	6,565	98		634	02		
Net under the Estimate ..						634	02		
XVII. LOCAL GOVERNMENT									
1. Local Government Reorganisation ..	150,000	00	36,936	33		113,063	67		
Net under the Estimate ..						113,063	67		
XVIII. AMERINDIAN DEVELOPMENT									
1. Amerindian Development.									
1. Extension of Good Hope/Karasa-bai Road	25,000	00	1,940	36		23,059	64		
2. Kamarang Mouth/Paruima Road ..	15,500	00	14,603	18		896	82		
3. Improvements to Roads — South Savannahs, Rupununi	25,000	00	25,619	76	619	76			
4. Water Supply for Rupununi Villages	21,500	00	340	78		21,159	22		
5. Medical Huts	4,000	00	2,167	35		1,832	65		
6. Agricultural Development	27,000	00	21,361	31		5,638	69		
7. Training Centres	8,000	00	5,378	37		2,621	63		
Communications — Radio				233	74				
Net under the Estimate ..	126,000	00	71,644	85	853	50	55,208	65	
Deduct over the Estimate ..							853	50	
Net under the Estimate ..							54,355	15	
2. Miscellaneous Schemes	2,200	00	1,220	00		980	00		
Net under the Estimate ..						980	00		
3. Kumaka—Kwebana Land Development ..	110,000	00	50,716	30		59,283	70		
Net under the Estimate						59,283	70		
4. District Office, Orealla	8,800	00	7,752	99		1,047	01		
Net under the Estimate						1,047	01		
XIX. TOURISM									
1. Tourism	45,000	00	20,762	57		24,237	43		1 00
Net under the Estimate ..						24,237	43		
XX. ELECTRICITY DEVELOPMENT									
1. Electricity Development	1,000,000	00	628,586	40		371,413	60		
Net under the Estimate ..						371,413	60		
XXI. FORESTS.									
1. Forest Appraisals—U.N. Special Fund Project	100	00				100	00		
Net under the Estimate ..						100	00		

[Signature]
 ACCOUNTANT GENERAL
 17 DEC 1962